



AMENDED

AGENDA

Tuesday, May 16, 2023

5:00 P.M. Closed Session

6:30 P.M. Open Session

REGULAR MEETING

**CITY COUNCIL, AIRPORT COMMISSION,
MARINA ABRAMS B NON-PROFIT CORPORATION, PRESTON PARK
SUSTAINABLE COMMUNITY NON-PROFIT CORPORATION, SUCCESSOR
AGENCY OF THE FORMER MARINA REDEVELOPMENT AGENCY AND MARINA
GROUNDWATER SUSTAINABILITY AGENCY**

THIS MEETING WILL BE HELD IN PERSON AND VIRTUALLY (HYBRID).

Council Chambers
211 Hillcrest Avenue
Marina, California

AND

Zoom Meeting URL: <https://zoom.us/j/730251556>

Zoom Meeting Telephone Only Participation: 1-669-900-9128 - Webinar ID: 730 251 556

PARTICIPATION

You may participate in the City Council meeting in person or in real-time by calling Zoom Meeting via the weblink and phone number provided at the top of this agenda. Instructions on how to access, view and participate in remote meetings are provided by visiting the City's home page at <https://cityofmarina.org/>. Attendees can make oral comments during the meeting by using the "Raise Your Hand" feature in the webinar or by pressing *9 on your telephone keypad if joining by phone only.

The most effective method of communication with the City Council is by sending an email to marina@cityofmarina.org. Comments will be reviewed and distributed before the meeting if received by 5:00 p.m. on the day of the meeting. All comments received will become part of the record. Council will have the option to modify their action on items based on comments received.

AGENDA MATERIALS

Agenda materials, staff reports and background information related to regular agenda items are available on the City of Marina's website www.cityofmarina.org. Materials related to an item on this agenda submitted to the Council after distribution of the agenda packet will be made available on the City of Marina website www.cityofmarina.org subject to City staff's ability to post the documents before the meeting.

VISION STATEMENT

Marina will grow and mature from a small town bedroom community to a small city which is diversified, vibrant and through positive relationships with regional agencies, self-sufficient. The City will develop in a way that insulates it from the negative impacts of urban sprawl to become a desirable residential and business community in a natural setting. **(Resolution No. 2006-112 - May 2, 2006)**

VISION STATEMENT

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MISSION STATEMENT

The City Council will provide the leadership in protecting Marina's natural setting while developing the City in a way that provides a balance of housing, jobs and business opportunities that will result in a community characterized by a desirable quality of life, including recreation and cultural opportunities, a safe environment and an economic viability that supports a high level of municipal services and infrastructure. **(Resolution No. 2006-112 - May 2, 2006)**

LAND ACKNOWLEDGEMENT

The City recognizes that it was founded and is built upon the traditional homelands and villages first inhabited by the Indigenous Peoples of this region - the Esselen and their ancestors and allies - and honors these members of the community, both past and present.

1. CALL TO ORDER



2. ROLL CALL & ESTABLISHMENT OF QUORUM: (City Council, Airport Commissioners, Marina Abrams B Non-Profit Corporation, Preston Park Sustainable Communities Nonprofit Corporation, Successor Agency of the Former Redevelopment Agency Members and Marina Groundwater Sustainability Agency)

Liesbeth Visscher, Brian McCarthy, Kathy Biala, Mayor Pro-Tem/Vice Chair
Cristina Medina Dirksen, Mayor/Chair Bruce C. Delgado

3. PUBLIC COMMENT ON CLOSED SESSION:

4. CLOSED SESSION:

b. Real Property Negotiation (Govt. Code Section 54956.8)

- i. Property: Los Animas Concrete, 499 9th Street, Marina, CA
Negotiating Party: Paul J. Bruno
Negotiator(s): City Manager
Terms: Price and Terms

6:30 PM - RECONVENE OPEN SESSION AND REPORT ON ANY ACTIONS TAKEN IN CLOSED SESSION

5. MOMENT OF SILENCE & PLEDGE OF ALLEGIANCE (Please stand)

6. SPECIAL PRESENTATIONS:

- a. Public Works Week Proclamation
- b. Introduction of New Employees
 - i. Alma Gonzalez, Accounting Services Manager, Finance
 - ii. Cyrah Caburian, Executive Assistant, Administration
 - iii. Jessica Edwards, Senior Building Inspector, Community Development
 - iv. Melissa Orduno, Administrative Assistant II, Airport
 - v. Ryan Evans, Mechanic, Public Works
 - vi. R.J. Collier, Maintenance Worker I

- vii. Zachary Evans, Intern, Community Development-Planning
- viii. Jalyiah Booker, Recreation Instructor
- ix. Evelia Kohlman, Recreation Instructor

7. COUNCIL AND STAFF ANNOUNCEMENTS:
8. PUBLIC COMMENT: *Any member of the public may comment on any matter within the City Council's jurisdiction that is not on the agenda. This is the appropriate place to comment on items on the Consent Agenda. Action will not be taken on items not on the agenda. Comments are limited to a maximum of three (3) minutes. General public comment may be limited to thirty (30) minutes and/or continued to the end of the agenda. Any member of the public may comment on any matter listed on this agenda at the time the matter is being considered by the City Council. Whenever possible, written correspondence should be submitted to the Council in advance of the meeting, to provide adequate time for its consideration.*
9. CONSENT AGENDA FOR THE SUCCESSOR AGENCY TO THE FORMER MARINA REDEVELOPMENT AGENCY: *Background information has been provided to the Successor Agency of the former Redevelopment Agency on all matters listed under the Consent Agenda, and these items are considered to be routine and non-controversial. All items under the Consent Agenda are normally approved by one motion. Prior to such a motion being made, any member of the public or City Council may ask a question or make a comment about an agenda item and staff may provide a response. If discussion or a lengthy explanation is required, the Council may remove an item from the Consent Agenda for individual consideration. If an item is pulled for discussion, it will be placed at the end of Other Action Items Successor Agency to the former Marina Redevelopment Agency.*
10. CONSENT AGENDA: *These items are considered to be routine and non-controversial. All items under the Consent Agenda may be approved by one motion. Prior to such a motion being made, any member of City Council may ask a question or make a comment about an agenda item and staff may provide a response. If discussion or a lengthy explanation is required, Council may remove the item from the Consent Agenda and it will be placed at the end of Other Action Items.*
 - a. ACCOUNTS PAYABLE: *(Not a Project under CEQA per Article 20, Section 15378)*
 - (1) Accounts Payable Check Numbers 102328-102414, totaling \$448,803.51.
 - b. MINUTES: *(Not a Project under CEQA per Article 20, Section 15378)*
 - (1) May 2, 2023, Regular City Council Meeting
 - c. CLAIMS AGAINST THE CITY: None
 - d. AWARD OF BID: None
 - e. CALL FOR BIDS: None
 - f. ADOPTION OF RESOLUTIONS:
 - (1) Adopting Resolution No. 2023-, approving the reclassification of an Accounting Technician position to Financial Analyst.
 - (2) Adopting Resolution No. 2023-, amending the City's Conflict of Interest Code.
 - g. APPROVAL OF AGREEMENTS: None
 - h. ACCEPTANCE OF PUBLIC IMPROVEMENTS:

- (1) Adopting Resolution No. 2023-, accepting the completion of the Airport Building 533 Exterior Improvement Project.
 - i. MAPS: None
 - j. REPORTS: (RECEIVE AND FILE):
 - (1) Adopting Resolution No. 2023-, receiving and filing the City's Annual Comprehensive Financial Report, **Single Audit Report**, Auditor Governance Letter (SAS 114) and Management Letter (SAS 115) for the fiscal year ending June 30, 2022
 - k. FUNDING & BUDGET MATTERS: None
 - l. APPROVE ORDINANCES (WAIVE SECOND READING): None
 - m. APPROVE APPOINTMENTS: None
- 11. PUBLIC HEARINGS: *In the Council's discretion, the applicant/proponent of an item may be given up to ten (10) minutes to speak. All other persons may be given up to three (3) minutes to speak on the matter.*
 - a. City Council open a public hearing and consider adopting Resolution No, 2023, Confirming diagram, assessment and ordering levy of \$180.78 for FY 2023-24 assessment for Cypress Cove II Landscape Maintenance Assessment District; and authorize City Clerk to file a certified copy of the diagram and assessment with the Monterey County Auditor-Controller prior to August 1, 2023.
 - b. City Council open a public hearing and consider adopting Resolution No, 2023, Confirming diagram, assessment and ordering levy of \$182.42 for FY 2023-24 assessment for Seabreeze Landscape Maintenance Assessment District; and authorize the City Clerk to file a certified copy of the diagram and assessment with the Monterey County Auditor-Controller prior to August 1, 2023.
 - c. City Council open a public hearing and consider adopting Resolution No, 2023, Confirming diagram, assessment and ordering levy of \$77.14 for FY 2023-24 assessment for Monterey Bay Estates Lighting & Landscape Maintenance Assessment District; and authorize the City Clerk to file a certified copy of the diagram and assessment with the Monterey County Auditor-Controller prior to August 1, 2023.
 - d. City Council open a public hearing, take any testimony from the public, and consider approving first reading of Ordinance No. 2023-, revisions to Marina Municipal Code Chapter 13.22 Marina Municipal Airport to amend provisions related to the Airport Rules and Regulations and Minimum Standards. **Public Hearing continued to June 20, 2023**
- 12. OTHER ACTIONS ITEMS OF THE SUCCESSOR AGENCY TO THE FORMER MARINA REDEVELOPMENT AGENCY: *Action listed for each Agenda item is that which is requested by staff. The Successor Agency may, at its discretion, take action on any items. Members of the public may be given up to three (3) minutes to speak.*

13. **OTHER ACTION ITEMS:** *Action listed for each Agenda item is that which is requested by staff. The City Council may, at its discretion, take action on any items. Members of the public may be given up to three (3) minutes to speak.*

Note: No additional major projects or programs should be undertaken without review of the impacts on existing priorities (Resolution No. 2006-79 – April 4, 2006).

- a. Adopting Resolution No. 2023-, approving a fund transfer and appropriation of \$40,000 from each of the Impact Fee accounts to the Public Facilities Impact Fee Study Update.
- b. Adopting Resolution No. 2023-, approving an agreement between the City of Marina and the Transportation Agency of Monterey County (TAMC) for the 2023 Regional Surface Transportation Program (RSTP) allocation of funding; and approving the RSTP competitive funding grant application for the Reservation Road & Del Monte Boulevard Operational & Safety Improvements Project.
- c. Adopt Resolution No. 2023-, amending the rate adjustment calculation of the franchise agreement with Green Waste Recovery utilizing a sector specific uniform percentage adjustment and approving maximum rates to be charged by Green Waste Recovery effective July 1, 2023, for collection of franchised solid waste, recycling, and organics.
- d. Adopting Resolution No. 2023-, establishing a Capital Investment Incentive Program (CIIP) for a potential future Community Services Agreement between the City of Marina and Joby Aviation.
- e. Adopting Resolution Nol. 2023-, receive presentation to consider establishing a Sister City Program Policy; and approving Memorandum of Understandings for Sister City Agreements between City of Marina and Izunokuni, Japan; and Namwon, South Korea

14. **COUNCIL & STAFF INFORMATIONAL REPORTS:**

- a. Monterey County Mayor's Association [Mayor Bruce Delgado]
- b. Council reports on meetings and conferences attended (Gov't Code Section 53232).

15. **ADJOURNMENT:**

CERTIFICATION

I, Anita Sharp, Deputy City Clerk, of the City of Marina, do hereby certify that a copy of the foregoing AMENDED agenda was posted at City Hall and Council Chambers Bulletin Board at 211 Hillcrest Avenue, Monterey County Library Marina Branch at 190 Seaside Circle, City Bulletin Board at the corner of Reservation Road and Del Monte Boulevard on or before 6:30 p.m., Friday, May 12, 2023.

ANITA SHARP, DEPUTY CITY CLERK

City Council, Airport Commission and Redevelopment Agency meetings are recorded on tape and available for public review and listening at the Office of the City Clerk and kept for a period of 90 days after the formal approval of MINUTES.

City Council meetings may be viewed live on the meeting night and at 12:30 p.m. and 3:00 p.m. on Cable Channel 25 on the Sunday following the Regular City Council meeting date. In addition, Council meetings can be viewed at 6:30 p.m. every Monday, Tuesday and Wednesday. For more information about viewing the Council Meetings on Channel 25, you may contact Access Monterey Peninsula directly at 831-333-1267.

Agenda items and staff reports are public record and are available for public review on the City's website (www.cityofmarina.org), and at the Office of the City Clerk at 211 Hillcrest Avenue, Marina between the hours of 8:00 a.m. 5:00 p.m., on the Monday preceding the meeting.

Supplemental materials received after the close of the final agenda and through noon on the day of the scheduled meeting will be available for public review at the City Clerk's Office during regular office hours and in a 'Supplemental Binder' at the meeting.

*ALL MEETINGS ARE OPEN TO THE PUBLIC. THE CITY OF MARINA DOES NOT DISCRIMINATE AGAINST PERSONS WITH DISABILITIES. Council Chambers are wheelchair accessible. Meetings are broadcast on cable channel 25 and recordings of meetings can be provided upon request. To request assistive listening devices, sign language interpreters, readers, large print agendas or other accommodations, please call (831) 884-1278 or e-mail: marina@cityofmarina.org. Requests must be made at least **48 hours** in advance of the meeting.*

Upcoming 2023 Meetings of the City Council, Airport
Commission, Marina Abrams B Non-Profit Corporation,
Preston Park Sustainable Community Nonprofit Corporation,
Successor Agency of the Former Redevelopment Agency and
Marina Groundwater Sustainability Agency
Regular Meetings: 5:00 p.m. Closed Session;
6:30 p.m. Regular Open Sessions

Tuesday, June 6, 2023
Tuesday, June 20, 2023

Tuesday, October 3, 2023
Tuesday, October 17, 2023

***Wednesday, July 5, 2023**
Tuesday, July 18, 2023

Tuesday, November 7, 2023
Tuesday, November 21, 2023

****Wednesday, August 2, 2023**
Tuesday, August 15, 2023

Tuesday, December 5, 2023
Tuesday, December 19, 2023

***Wednesday, September 6, 2023**
Tuesday, September 19, 2023

*** Regular Meeting rescheduled due to Monday Holiday**

**** Regular Meeting rescheduled due to National Night Out**

C I T Y H A L L 2 0 2 3 H O L I D A Y S
(City Hall Closed)

Memorial Day-----Monday, May 27, 2023
Independence Day (City Offices Closed) -----Tuesday, July 4, 2023
Labor Day -----Monday, September 4, 2023
Veterans Day (City Offices Closed)-----Friday, November 10, 2023
Thanksgiving Day-----Thursday, November 23, 2023
Thanksgiving Break-----Friday, November 24, 2023
Winter Break-----Monday, December 25, 2023-Friday, December 29, 2023

2023 COMMISSION DATES

Upcoming 2023 Meetings of Design Review Board
3rd Wednesday of every month. Meetings are held at the Council Chambers at 6:30 P.M.
** = Change in location due to conflict with Council meeting

May 18, 2023
June 15, 2023

July 20, 2023
August 17, 2023
September 21, 2023

October 19, 2023
November 16, 2023
December 21, 2023

Upcoming 2023 Meetings of Planning Commission
2nd and 4th Thursday of every month. Meetings are held at the Council Chambers at 6:30 P.M.

May 25, 2023
June 8, 2023
June 22, 2023
July 13, 2023
July 27, 2023

August 10, 2023
August 24, 2023
September 14, 2023
September 28, 2023

October 12, 2023
October 26, 2023
November 9, 2023
November 23, 2023 (Cancelled)
December 14, 2023

Upcoming 2023 Meetings of Public Works Commission
3rd Thursday of every month. Meetings are held at the Council Chambers at 6:30 P.M.

May 18, 2023
June 15, 2023

July 20, 2023
August 17, 2023
September 21, 2023

October 19, 2023
November 16, 2023
December 21, 2023

Upcoming 2023 Meetings of Recreation & Cultural Services Commission
1st Wednesday of every quarter month. Meetings are held at the Council Chambers at 6:30 P.M.

September 1, 2023

December 1, 2023

Upcoming 2023 Meetings of Marina Tree Committee
2nd Wednesday of every quarter month as needed. Meetings are held at the Council Chambers at 6:30 P.M.

July 13, 2023

October 12, 2023



Proclamation

Recognizing May 21 through May 27, 2023
as National Public Works Week

WHEREAS, public works professionals focus on infrastructure, facilities and services that are of vital importance to sustainable and resilient communities and to the public health, high quality of life and well-being of the people of City of Marina; and,

WHEREAS, these infrastructure, facilities and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation's transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and,

WHEREAS, it is in the public interest for the citizens, civic leaders and children in City of Marina to gain knowledge of and to maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and,

WHEREAS, the year 2023 marks the 63rd annual National Public Works Week sponsored by the American Public Works Association be it now,

RESOLVED, I, Mayor Bruce Delgado, do hereby designate the week May 21-27, 2023 as National Public Works Week; I urge all citizens to join with representatives of the American Public Works Association and government agencies in activities, events, and ceremonies designed to pay tribute to our public works professionals, engineers, managers, and employees and to recognize the substantial contributions they make to protecting our national health, safety, and quality of life.

DONE at the City of Marina, California this 16th day of May 2023.



Bruce Delgado, Mayor



Accounts Payable by G/L Distribution Report

Payment Date Range 05/05/23 - 05/05/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 110 - City Council										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6500.700 - Training & Travel Training & Travel										
11631 - Medina Dirksen, Cristina - Refund only	04-01-23	WELL Conference - Reimbursement	Paid by Check # 102348		04/01/2023	05/03/2023	05/03/2023		05/05/2023	581.94
Account 6500.700 - Training & Travel Training & Travel Totals							Invoice Transactions	1		\$581.94
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$581.94
Division 000 - Non-Div Totals							Invoice Transactions	1		\$581.94
Department 110 - City Council Totals							Invoice Transactions	1		\$581.94
Department 120 - City Mgr/HR/Risk										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.305 - Prof Svc HR - Citywide Recruit/Background										
10872 - Pinnacle Healthcare	434250	Pinnacle Healthcare - Pre Emp Px	Paid by Check # 102352		04/21/2023	05/03/2023	05/03/2023		05/05/2023	20.00
Account 6300.305 - Prof Svc HR - Citywide Recruit/Background Totals							Invoice Transactions	1		\$20.00
Account 6300.570 - Prof Svc Other										
10508 - Regional Government Services	14443	Professional Services - HR Department - December 2022	Paid by EFT # 3238		12/31/2022	04/27/2023	04/27/2023		05/05/2023	2,472.00
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	1		\$2,472.00
Account 6400.350 - Material & Suppl IT-Computer & Hardware (non-cap)										
10897 - TechRx Technology Services	10891	Computer - Admin Executive Assistant - Cyrah Cambrian	Paid by EFT # 3239		04/30/2023	05/01/2023	05/01/2023		05/05/2023	1,620.63
Account 6400.350 - Material & Suppl IT-Computer & Hardware (non-cap) Totals							Invoice Transactions	1		\$1,620.63
Account 6400.565 - Material & Suppl Office Supplies										
10732 - Office Depot-General Account	307660315001	Office Depot	Paid by Check # 102350		04/13/2023	05/03/2023	05/03/2023		05/05/2023	218.94
10732 - Office Depot-General Account	307660316001	Office Depot	Paid by Check # 102350		04/13/2023	05/03/2023	05/03/2023		05/05/2023	114.20
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions	2		\$333.14
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	5		\$4,445.77
Division 000 - Non-Div Totals							Invoice Transactions	5		\$4,445.77
Department 120 - City Mgr/HR/Risk Totals							Invoice Transactions	5		\$4,445.77
Department 125 - I. T.										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.330 - Prof Svc IT - Information Tech Svc										
10897 - TechRx Technology Services	10930	IT Support - April 2023	Paid by EFT # 3239		05/01/2023	05/01/2023	05/01/2023		05/05/2023	10,200.00
Account 6300.330 - Prof Svc IT - Information Tech Svc Totals							Invoice Transactions	1		\$10,200.00



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 125 - I. T.										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6360.341 - Maint & Repairs IT - Computer Maint & Upgrade										
10897 - TechRx Technology Services	10898	Dell Warranty - Dell SC 2020 Upgrades and Extensions	Paid by EFT # 3239		04/01/2023	04/26/2023	04/26/2023		05/05/2023	1,989.50
Account 6360.341 - Maint & Repairs IT - Computer Maint & Upgrade Totals									Invoice Transactions 1	<u>\$1,989.50</u>
Account 6360.342 - Maint & Repairs IT - System Annual Maint										
10897 - TechRx Technology Services	10914	Ninite Monthly Subscription - May 2023	Paid by EFT # 3239		05/01/2023	05/01/2023	05/01/2023		05/05/2023	112.50
10897 - TechRx Technology Services	10915	Veeam Virtual Backup Monthly Subscription - May 2023	Paid by EFT # 3239		05/01/2023	05/01/2023	05/01/2023		05/05/2023	380.00
10897 - TechRx Technology Services	10772	Amazon Glacier Terabyte Storage - Mar-May 2023	Paid by EFT # 3239		04/01/2023	05/01/2023	05/01/2023		05/05/2023	1,020.00
10897 - TechRx Technology Services	10899	Dell Warranty - Power Edge R740 - 2-Year Pro Support	Paid by EFT # 3239		04/01/2023	04/26/2023	04/26/2023		05/05/2023	5,060.52
Account 6360.342 - Maint & Repairs IT - System Annual Maint Totals									Invoice Transactions 4	<u>\$6,573.02</u>
Account 6360.345 - Maint & Repairs Citywide Microsoft Ofc Upgrade										
10897 - TechRx Technology Services	10900	Citywide MS Office 365 - May 2023	Paid by EFT # 3239		05/01/2023	05/01/2023	05/01/2023		05/05/2023	1,807.60
Account 6360.345 - Maint & Repairs Citywide Microsoft Ofc Upgrade Totals									Invoice Transactions 1	<u>\$1,807.60</u>
Sub-Division 00 - Non-Subdiv Totals									Invoice Transactions 7	<u>\$20,570.12</u>
Division 000 - Non-Div Totals									Invoice Transactions 7	<u>\$20,570.12</u>
Department 125 - I. T. Totals									Invoice Transactions 7	<u>\$20,570.12</u>
Department 150 - City Attorney										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc										
11704 - Wellington & Rathie - Robert R Wellington Jr.	26313	General Matters - November 2022	Paid by Check # 102357		04/24/2023	04/27/2023	04/27/2023		05/05/2023	200.00
11704 - Wellington & Rathie - Robert R Wellington Jr.	26312	Cal Am Matters - November 2022	Paid by Check # 102357		04/24/2023	04/27/2023	04/27/2023		05/05/2023	1,080.00
11704 - Wellington & Rathie - Robert R Wellington Jr.	26314	Land Use & Operations - November 2022	Paid by Check # 102357		04/24/2023	04/27/2023	04/27/2023		05/05/2023	660.00



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Fund 100 - General Fund										
Department 150 - City Attorney										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc										
11704 - Wellington & Rathie - Robert R Wellington Jr.	26315	Public Records Requests - November 2022	Paid by Check # 102357		04/24/2023	04/27/2023	04/27/2023		05/05/2023	1,340.00
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc Totals							Invoice Transactions	4		\$3,280.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	4		\$3,280.00
Division 000 - Non-Div Totals							Invoice Transactions	4		\$3,280.00
Department 150 - City Attorney Totals							Invoice Transactions	4		\$3,280.00
Department 190 - Citywide Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6150.200 - Medical Dental										
10737 - Premier Access Insurance-Premium Payment	05-01-23.	Dental Claim (05/2023)	Paid by Check # 102360		05/01/2023	05/01/2023	05/01/2023		05/05/2023	(3,090.34)
Account 6150.200 - Medical Dental Totals							Invoice Transactions	1		(\$3,090.34)
Account 6150.500 - Medical Vision										
10607 - Vision Service Plan	05-01-23.	VSP Adjustment (05/2023)	Paid by Check # 102361		05/01/2023	05/01/2023	05/01/2023		05/05/2023	181.74
Account 6150.500 - Medical Vision Totals							Invoice Transactions	1		\$181.74
Account 6300.235 - Prof Svc Cannabis Site Visit / Tax Audit										
10274 - Hinderliter, de Llamas & Associates (HDL)	SIN026969	Cannabis Management - Pre-license Site Visit - Element 7	Paid by EFT # 3235		03/31/2023	04/26/2023	04/26/2023		05/05/2023	2,000.00
10274 - Hinderliter, de Llamas & Associates (HDL)	SIN026970	Cannabis Management - Compliance Inspection - Element 7	Paid by EFT # 3235		03/31/2023	04/26/2023	04/26/2023		05/05/2023	2,000.00
Account 6300.235 - Prof Svc Cannabis Site Visit / Tax Audit Totals							Invoice Transactions	2		\$4,000.00
Account 6300.570 - Prof Svc Other										
10588 - United Site Services	INV-01620089	Windy Hill Park	Paid by Check # 102354		04/20/2023	04/20/2023	04/20/2023		05/05/2023	260.35
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	1		\$260.35
Account 6360.570 - Maint & Repairs Other Svc Agr										
10129 - Cintas Corporation	4153984244	Mat Service City Hall	Paid by Check # 102335		04/28/2023	05/10/2023	05/05/2023		05/05/2023	43.72
Account 6360.570 - Maint & Repairs Other Svc Agr Totals							Invoice Transactions	1		\$43.72



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Fund 100 - General Fund										
Department 190 - Citywide Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.150 - Utilities Comm Phone System										
10758 - AT & T CALNET3	19798339	CALNET3-9391023436 (239-461-6578)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	63.82
10758 - AT & T CALNET3	19854104	CALNET3-9391023437 (384-0425)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	51.12
10758 - AT & T CALNET3	19854107	CALNET3-9391023440 (384-0860)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	25.45
10758 - AT & T CALNET3	19854108	CALNET3-9391023441 (384-0888)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	25.44
10758 - AT & T CALNET3	19854132	CALNET3-9391023463 (384-7854)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	25.44
10758 - AT & T CALNET3	19854135	CALNET3-9391023466 (384-8477)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	49.34
10758 - AT & T CALNET3	19854137	CALNET3-9391023468 (384-9148)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	25.44
10758 - AT & T CALNET3	19852093	CALNET3-9391023471 (582-0100)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	53.37
10758 - AT & T CALNET3	19852099	CALNET3-9391023477 (582-9803)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	25.45
10758 - AT & T CALNET3	19807471	CALNET3-9391023482 (884-0985)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	25.60
10758 - AT & T CALNET3	19807473	CALNET3-9391023485 (884-2573)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	27.75
10758 - AT & T CALNET3	19807478	CALNET3-9391023490 (884-9568)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	48.11
10758 - AT & T CALNET3	19807479	CALNET3-9391023491 (884-9654)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	86.60
Account 6380.150 - Utilities Comm Phone System Totals							Invoice Transactions		13	\$532.93
Account 6400.350 - Material & Suppl IT-Computer & Hardware (non-cap)										
10897 - TechRx Technology Services	10894	Desktop Computer for Council Chambers Audio-Visual Room	Paid by EFT # 3239		04/30/2023	04/26/2023	04/26/2023		05/05/2023	2,361.13
Account 6400.350 - Material & Suppl IT-Computer & Hardware (non-cap) Totals							Invoice Transactions		1	\$2,361.13
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions		20	\$4,289.53
Division 000 - Non-Div Totals							Invoice Transactions		20	\$4,289.53
Department 190 - Citywide Non-Dept Totals							Invoice Transactions		20	\$4,289.53



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 210 - Police										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6360.344 - Maint & Repairs IT - Office Equip & PC Upgrades										
10897 - TechRx Technology Services	10884	Mint Mobile for Cameras at Rink	Paid by EFT # 3239		04/30/2023	05/02/2023	05/02/2023		05/05/2023	371.88
Account 6360.344 - Maint & Repairs IT - Office Equip & PC Upgrades Totals									Invoice Transactions 1	<u>\$371.88</u>
Account 6360.570 - Maint & Repairs Other Svc Agr										
10493 - Pure H2O	19315	Water Cooler Service Police & Fire 05/01/23	Paid by Check # 102353		05/01/2023	05/03/2023	05/03/2023		05/05/2023	88.55
10800 - Lexipol	INVPR116298	Grant Writing - Organized Retail Theft Prevention	Paid by Check # 102345		04/30/2023	05/01/2023	05/01/2023		05/05/2023	2,500.00
Account 6360.570 - Maint & Repairs Other Svc Agr Totals									Invoice Transactions 2	<u>\$2,588.55</u>
Account 6380.150 - Utilities Comm Phone System										
10758 - AT & T CALNET3	19807502	CALNET3-9391023435 (237-267-6922)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	170.73
10758 - AT & T CALNET3	19807467	CALNET3-9391023478 (883-0141)	Paid by Check # 102331		05/01/2023	05/01/2023	05/01/2023		05/05/2023	49.66
Account 6380.150 - Utilities Comm Phone System Totals									Invoice Transactions 2	<u>\$220.39</u>
Account 6400.350 - Material & Suppl IT-Computer & Hardware (non-cap)										
10897 - TechRx Technology Services	10751	Dell Latitude 7220 - Setup & Protection Plan	Paid by EFT # 3239		02/01/2023	05/02/2023	05/02/2023		05/05/2023	3,778.64
10897 - TechRx Technology Services	10759	Desktop APC UPS & Setup - Records	Paid by EFT # 3239		02/28/2023	05/02/2023	05/02/2023		05/05/2023	497.75
10897 - TechRx Technology Services	10882	REOLink Security Camera & SanDisk Cruzer 256gb	Paid by EFT # 3239		04/30/2023	05/02/2023	05/02/2023		05/05/2023	2,092.72
10897 - TechRx Technology Services	10762	Razer Kiyo Pro & Displayport	Paid by EFT # 3239		02/28/2023	05/02/2023	05/02/2023		05/05/2023	185.73
10897 - TechRx Technology Services	10760	Two CD Burners with Enclosures - Records	Paid by EFT # 3239		02/28/2023	05/02/2023	05/02/2023		05/05/2023	240.00
10897 - TechRx Technology Services	10756	11-inch iPad Pro + Case & Setup	Paid by EFT # 3239		02/17/2023	05/02/2023	05/02/2023		05/05/2023	1,424.19
10897 - TechRx Technology Services	10878	KB-108 Havis (MDT Keyboards)	Paid by EFT # 3239		04/01/2023	05/02/2023	05/02/2023		05/05/2023	2,212.31
Account 6400.350 - Material & Suppl IT-Computer & Hardware (non-cap) Totals									Invoice Transactions 7	<u>\$10,431.34</u>
Account 6400.800 - Material & Suppl Uniform										
10753 - Ace High Designs Inc.	51027	Polo Shirt	Paid by Check # 102330		03/02/2023	03/02/2023	04/24/2023		05/05/2023	87.36
Account 6400.800 - Material & Suppl Uniform Totals									Invoice Transactions 1	<u>\$87.36</u>



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 210 - Police										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6600.455 - Other Charges Leased Parking										
10253 - George T. Powell	05012023	Parking for Police & Fire	Paid by Check # 102340		05/01/2023	05/01/2023	05/01/2023		05/05/2023	997.00
Account 6600.455 - Other Charges Leased Parking Totals								Invoice Transactions	1	\$997.00
Account 6600.850 - Other Charges K9 / Animal Supplies & Vet Svc										
11791 - Carey Harold Lindgre Lindgren's Canine Consultation Services	02-27-23	Monthly Maintenance K9 Training - Feb 2023	Paid by Check # 102346		02/27/2023	05/02/2023	05/02/2023		05/05/2023	250.00
Account 6600.850 - Other Charges K9 / Animal Supplies & Vet Svc Totals								Invoice Transactions	1	\$250.00
Sub-Division 00 - Non-Subdiv Totals								Invoice Transactions	15	\$14,946.52
Division 000 - Non-Div Totals								Invoice Transactions	15	\$14,946.52
Department 210 - Police Totals								Invoice Transactions	15	\$14,946.52
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10841 - Carmel Fire Protection Associates - Art Black	123165	Plan Review Only - Bldg Permit - Dunes Phase 2 Bay House	Paid by Check # 102334		04/29/2023	05/02/2023	05/02/2023		05/05/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123160	Plan Review and Inspection for Brass Tap Pub	Paid by Check # 102334		04/26/2023	05/03/2023	05/03/2023		05/05/2023	200.00
10171 - CSG Consultants	49570	Inspections by Eric Rodewald & Plan Review by Jim Dias	Paid by EFT # 3234		03/10/2023	05/02/2023	05/02/2023		05/05/2023	1,282.50
Account 6300.570 - Prof Svc Other Totals								Invoice Transactions	3	\$1,682.50
Account 6360.566 - Maint & Repairs Other Equipment										
10599 - Valley Saw & Garden Equipment	334107	Repair rescue saw	Paid by Check # 102355		04/27/2023	05/01/2023	05/01/2023		05/05/2023	38.00
Account 6360.566 - Maint & Repairs Other Equipment Totals								Invoice Transactions	1	\$38.00
Account 6360.570 - Maint & Repairs Other Svc Agr										
10493 - Pure H2O	19315	Water Cooler Service Police & Fire 05/01/23	Paid by Check # 102353		05/01/2023	05/03/2023	05/03/2023		05/05/2023	113.53
Account 6360.570 - Maint & Repairs Other Svc Agr Totals								Invoice Transactions	1	\$113.53
Account 6400.740 - Material & Suppl Special Dept Suppl										
10927 - Ace Hardware - Fire Dept.	085117	Station 2 cleaning supplies	Paid by Check # 102328		04/28/2023	05/01/2023	05/01/2023		05/05/2023	44.73
Account 6400.740 - Material & Suppl Special Dept Suppl Totals								Invoice Transactions	1	\$44.73



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6600.455 - Other Charges Leased Parking										
10253 - George T. Powell	05012023	Parking for Police & Fire	Paid by Check # 102340		05/01/2023	05/01/2023	05/01/2023		05/05/2023	303.00
Account 6600.455 - Other Charges Leased Parking Totals							Invoice Transactions	1		\$303.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	7		\$2,181.76
Division 000 - Non-Div Totals							Invoice Transactions	7		\$2,181.76
Department 250 - Fire Totals							Invoice Transactions	7		\$2,181.76
Department 310 - Public Works										
Division 311 - Buildings & Grounds										
Sub-Division 00 - Non-Subdiv										
Account 6360.065 - Maint & Repairs Bdg NonFlagship										
10728 - Ace Hardware-Public Works	085046	Light	Paid by Check # 102329		04/21/2023	04/20/2023	04/20/2023		05/05/2023	24.01
10728 - Ace Hardware-Public Works	085041	Smart Straw	Paid by Check # 102329		04/20/2023	04/20/2023	04/20/2023		05/05/2023	9.82
10728 - Ace Hardware-Public Works	085065	Roller Cover	Paid by Check # 102329		04/24/2023	04/20/2023	04/20/2023		05/05/2023	16.38
10728 - Ace Hardware-Public Works	085032	Pipe Sealant	Paid by Check # 102329		04/20/2023	04/20/2023	04/20/2023		05/05/2023	18.56
10728 - Ace Hardware-Public Works	085097	Wallplate	Paid by Check # 102329		04/27/2023	04/27/2023	04/27/2023		05/05/2023	3.04
10728 - Ace Hardware-Public Works	085092	Key	Paid by Check # 102329		04/26/2023	04/27/2023	04/27/2023		05/05/2023	5.22
10728 - Ace Hardware-Public Works	085070	Gutter Getter	Paid by Check # 102329		04/25/2023	04/27/2023	04/27/2023		05/05/2023	6.54
10728 - Ace Hardware-Public Works	085080	Hardware	Paid by Check # 102329		04/25/2023	04/27/2023	04/27/2023		05/05/2023	1.91
10080 - Branch's Janitorial	228577	Custodial Service for April 23	Paid by Check # 102332		04/24/2023	04/20/2023	04/20/2023		05/05/2023	2,886.35
10275 - Home Depot Credit Service	4-13-23	Home Depot (6035 3225 0395 9813)	Paid by Check # 102342		04/13/2023	04/20/2023	04/20/2023		05/05/2023	566.82
Account 6360.065 - Maint & Repairs Bdg NonFlagship Totals							Invoice Transactions	10		\$3,538.65
Account 6360.075 - Maint & Repairs Bdg Teen Center										
10728 - Ace Hardware-Public Works	085010	Teen Center	Paid by Check # 102329		04/19/2023	04/20/2023	04/20/2023		05/05/2023	112.65
Account 6360.075 - Maint & Repairs Bdg Teen Center Totals							Invoice Transactions	1		\$112.65



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 310 - Public Works										
Division 311 - Buildings & Grounds										
Sub-Division 00 - Non-Subdiv Totals								Invoice Transactions	11	\$3,651.30
Division 311 - Buildings & Grounds Totals								Invoice Transactions	11	\$3,651.30
Division 313 - Vehicle Maint										
Sub-Division 00 - Non-Subdiv										
Account 6360.690 - Maint & Repairs Supplies										
10292 - Interstate Battery	120127342	Batteries	Paid by Check # 102343		04/05/2023	04/20/2023	04/20/2023		05/05/2023	883.49
10292 - Interstate Battery	120127343	Batteries	Paid by Check # 102343		04/05/2023	04/20/2023	04/20/2023		05/05/2023	217.17
10292 - Interstate Battery	80202179	Batteries	Paid by Check # 102343		04/26/2023	04/27/2023	04/27/2023		05/05/2023	217.17
10403 - NAPA Auto Parts - former Monterey Auto Supply	4006-97348	PW 597	Paid by Check # 102349		04/19/2023	04/20/2023	04/20/2023		05/05/2023	85.16
10403 - NAPA Auto Parts - former Monterey Auto Supply	4006-978662	Capsules	Paid by Check # 102349		04/26/2023	04/27/2023	04/27/2023		05/05/2023	58.34
10403 - NAPA Auto Parts - former Monterey Auto Supply	4006-978513	Tape	Paid by Check # 102349		04/25/2023	04/27/2023	04/27/2023		05/05/2023	6.75
10403 - NAPA Auto Parts - former Monterey Auto Supply	4006-978692	Capules	Paid by Check # 102349		04/26/2023	04/27/2023	04/27/2023		05/05/2023	9.57
Account 6360.690 - Maint & Repairs Supplies Totals								Invoice Transactions	7	\$1,477.65
Sub-Division 00 - Non-Subdiv Totals								Invoice Transactions	7	\$1,477.65
Division 313 - Vehicle Maint Totals								Invoice Transactions	7	\$1,477.65
Department 310 - Public Works Totals								Invoice Transactions	18	\$5,128.95
Department 410 - Planning										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.610 - Prof Svc Planning - Consultant										
10508 - Regional Government Services	14895	Contract Services for Planning - March 2023	Paid by EFT # 3238		04/27/2023	04/28/2023	04/28/2023		05/05/2023	2,110.28
Account 6300.610 - Prof Svc Planning - Consultant Totals								Invoice Transactions	1	\$2,110.28
Sub-Division 00 - Non-Subdiv Totals								Invoice Transactions	1	\$2,110.28
Division 000 - Non-Div Totals								Invoice Transactions	1	\$2,110.28
Department 410 - Planning Totals								Invoice Transactions	1	\$2,110.28



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Fund 100 - General Fund										
Department 420 - Engineering										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10508 - Regional Government Services	14836	Contract Services for March Recruitment	Paid by EFT # 3238		03/31/2023	04/20/2023	04/20/2023		05/05/2023	2,213.75
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	1		\$2,213.75
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$2,213.75
Division 000 - Non-Div Totals							Invoice Transactions	1		\$2,213.75
Department 420 - Engineering Totals							Invoice Transactions	1		\$2,213.75
Department 510 - Recreation & Culture										
Division 100 - Admin										
Sub-Division 00 - Non-Subdiv										
Account 6360.344 - Maint & Repairs IT - Office Equip & PC Upgrades										
10153 - Comcast	04-14-23	8155 10 029 0106172	Paid by Check # 102337		04/14/2023	04/24/2023	04/24/2023		05/05/2023	152.44
Account 6360.344 - Maint & Repairs IT - Office Equip & PC Upgrades Totals							Invoice Transactions	1		\$152.44
Account 6360.360 - Maint & Repairs Janitorial										
10080 - Branch's Janitorial	228575	Custodial Services for April 2023	Paid by Check # 102332		04/24/2023	04/24/2023	04/24/2023		05/05/2023	797.39
Account 6360.360 - Maint & Repairs Janitorial Totals							Invoice Transactions	1		\$797.39
Account 6380.150 - Utilities Comm Phone System										
10603 - Verizon Wireless	9932750606	542484588-00001	Paid by EFT # 3240		04/17/2023	04/27/2023	04/27/2023		05/05/2023	207.32
Account 6380.150 - Utilities Comm Phone System Totals							Invoice Transactions	1		\$207.32
Account 6400.651 - Material & Suppl Recr Donation - Spec Recr Prog										
10967 - Monterey Signs, Inc.	582324	Pump Track Banner	Paid by EFT # 3236		04/25/2023	04/25/2023	04/25/2023		05/05/2023	1,051.53
Account 6400.651 - Material & Suppl Recr Donation - Spec Recr Prog Totals							Invoice Transactions	1		\$1,051.53
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	4		\$2,208.68
Division 100 - Admin Totals							Invoice Transactions	4		\$2,208.68
Division 511 - Youth										
Sub-Division 00 - Non-Subdiv										
Account 6360.360 - Maint & Repairs Janitorial										
10080 - Branch's Janitorial	228575	Custodial Services for April 2023	Paid by Check # 102332		04/24/2023	04/24/2023	04/24/2023		05/05/2023	370.19
Account 6360.360 - Maint & Repairs Janitorial Totals							Invoice Transactions	1		\$370.19
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$370.19
Division 511 - Youth Totals							Invoice Transactions	1		\$370.19



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 510 - Recreation & Culture										
Division 512 - Teen										
Sub-Division 00 - Non-Subdiv										
Account 6360.360 - Maint & Repairs Janitorial										
10080 - Branch's Janitorial	228575	Custodial Services for April 2023	Paid by Check # 102332		04/24/2023	04/24/2023	04/24/2023		05/05/2023	521.70
							Account 6360.360 - Maint & Repairs Janitorial Totals	Invoice Transactions 1		\$521.70
							Sub-Division 00 - Non-Subdiv Totals	Invoice Transactions 1		\$521.70
							Division 512 - Teen Totals	Invoice Transactions 1		\$521.70
Division 513 - Senior										
Sub-Division 00 - Non-Subdiv										
Account 6360.360 - Maint & Repairs Janitorial										
10080 - Branch's Janitorial	228575	Custodial Services for April 2023	Paid by Check # 102332		04/24/2023	04/24/2023	04/24/2023		05/05/2023	370.19
							Account 6360.360 - Maint & Repairs Janitorial Totals	Invoice Transactions 1		\$370.19
							Sub-Division 00 - Non-Subdiv Totals	Invoice Transactions 1		\$370.19
							Division 513 - Senior Totals	Invoice Transactions 1		\$370.19
							Department 510 - Recreation & Culture Totals	Invoice Transactions 7		\$3,470.76
							Fund 100 - General Fund Totals	Invoice Transactions 86		\$63,219.38



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Fund 220 - Gas Tax										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Mar-April 483-6	PG&E - 3982644483-6	Paid by Check # 102351		05/01/2023	05/01/2023	05/01/2023		05/05/2023	13,806.38
Account 6380.300 - Utilities Gas & Electric Totals							Invoice Transactions		1	<u>\$13,806.38</u>
Account 6400.733 - Material & Suppl Signs										
10108 - Capitol Barricade, Inc.	152924	Speed Limit Signs Vista Del Camino	Paid by Check # 102333		04/26/2023	04/20/2023	04/20/2023		05/05/2023	194.47
Account 6400.733 - Material & Suppl Signs Totals							Invoice Transactions		1	<u>\$194.47</u>
Account 6400.750 - Material & Suppl Street Material (non-capitalize)										
10261 - Graniterock/Pavex Construction	2085734	Granitepatch	Paid by Check # 102341		04/15/2023	04/20/2023	04/20/2023		05/05/2023	1,652.82
10275 - Home Depot Credit Service	4-13-23	Home Depot (6035 3225 0395 9813)	Paid by Check # 102342		04/13/2023	04/20/2023	04/20/2023		05/05/2023	104.79
Account 6400.750 - Material & Suppl Street Material (non-capitalize) Totals							Invoice Transactions		2	<u>\$1,757.61</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions		4	<u>\$15,758.46</u>
Division 000 - Non-Div Totals							Invoice Transactions		4	<u>\$15,758.46</u>
Department 000 - Non-Dept Totals							Invoice Transactions		4	<u>\$15,758.46</u>
Fund 220 - Gas Tax Totals							Invoice Transactions		4	<u>\$15,758.46</u>



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 223 - FORA Dissolution										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
11489 - Wallace Group, Inc.	59237	Blight Removal	Paid by Check # 102356		04/26/2023	04/27/2023	04/27/2023		05/05/2023	41,759.38
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	1		\$41,759.38
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$41,759.38
Division 000 - Non-Div Totals							Invoice Transactions	1		\$41,759.38
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$41,759.38
Fund 223 - FORA Dissolution Totals							Invoice Transactions	1		\$41,759.38



Accounts Payable by G/L Distribution Report

Payment Date Range 05/05/23 - 05/05/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 460 - Airport Capital Projects										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
11489 - Wallace Group, Inc.	59193	Airport B533 Exterior CM	Paid by Check # 102356		04/26/2023	04/27/2023	04/27/2023		05/05/2023	342.00
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	1		\$342.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$342.00
Division 000 - Non-Div Totals							Invoice Transactions	1		\$342.00
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$342.00
Fund 460 - Airport Capital Projects Totals							Invoice Transactions	1		\$342.00



Accounts Payable by G/L Distribution Report

Payment Date Range 05/05/23 - 05/05/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 462 - City Capital Projects										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.185 - Prof Svc Engineering Svs-Staff Augment										
11489 - Wallace Group, Inc.	59046	Hayes Circle Two Lot Transfer	Paid by Check # 102356		04/26/2023	04/27/2023	04/27/2023		05/05/2023	185.00
Account 6300.185 - Prof Svc Engineering Svs-Staff Augment Totals										Invoice Transactions 1
										<u>\$185.00</u>
Account 6300.570 - Prof Svc Other										
10189 - Denise Duffy & Associates	8539	Imjin Parkway	Paid by Check # 102338		04/11/2023	04/25/2023	04/25/2023		05/05/2023	13,902.50
11762 - Raimi + Associates, Inc	23-5734	Marina GPU-March 2023	Paid by EFT # 3237		03/28/2023	05/01/2023	05/01/2023		05/05/2023	53,625.99
11489 - Wallace Group, Inc.	59135	California Ave Pedestrian Crossing	Paid by Check # 102356		04/26/2023	04/27/2023	04/27/2023		05/05/2023	905.25
11489 - Wallace Group, Inc.	59223	MLK Sculpture CDs	Paid by Check # 102356		04/26/2023	04/27/2023	04/27/2023		05/05/2023	796.13
11489 - Wallace Group, Inc.	59236	California Ave Pedestrian Crossing Construction	Paid by Check # 102356		04/26/2023	04/27/2023	04/27/2023		05/05/2023	6,232.00
11489 - Wallace Group, Inc.	59238	MLK Sculpture CM&I Services	Paid by Check # 102356		04/26/2023	04/27/2023	04/27/2023		05/05/2023	2,077.50
Account 6300.570 - Prof Svc Other Totals										Invoice Transactions 6
										<u>\$77,539.37</u>
Sub-Division 00 - Non-Subdiv Totals										Invoice Transactions 7
										<u>\$77,724.37</u>
Division 000 - Non-Div Totals										Invoice Transactions 7
										<u>\$77,724.37</u>
Department 000 - Non-Dept Totals										Invoice Transactions 7
										<u>\$77,724.37</u>
Fund 462 - City Capital Projects Totals										Invoice Transactions 7
										<u>\$77,724.37</u>



Accounts Payable by G/L Distribution Report

Payment Date Range 05/05/23 - 05/05/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 555 - Marina Airport										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc										
11704 - Wellington & Rathie - Robert R Wellington Jr.	26311	Marina Municipal Airport Matters - November 2022	Paid by Check # 102357		04/24/2023	04/27/2023	04/27/2023		05/05/2023	1,540.00
10249 - Gatzke Dillon & Ballance	14569	781 Neeson Rd (Airport)	Paid by Check # 102339		04/19/2023	04/28/2023	04/28/2023		05/05/2023	1,414.00
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc Totals									Invoice Transactions 2	\$2,954.00
Account 6360.050 - Maint & Repairs Building										
10728 - Ace Hardware-Public Works	085028	Airport	Paid by Check # 102329		04/19/2023	04/28/2023	04/28/2023		05/05/2023	25.65
10728 - Ace Hardware-Public Works	084880	Airport	Paid by Check # 102329		04/04/2023	04/28/2023	04/28/2023		05/05/2023	32.76
11436 - J & M Aircraft Supply, Inc.	43124	781 Neeson Rd (Airport)	Paid by Check # 102344		04/11/2023	04/28/2023	04/28/2023		05/05/2023	153.08
10897 - TechRx Technology Services	10819	Airport	Paid by EFT # 3239		03/31/2023	04/28/2023	04/28/2023		05/05/2023	1,289.81
Account 6360.050 - Maint & Repairs Building Totals									Invoice Transactions 4	\$1,501.30
Account 6360.440 - Maint & Repairs Landscape General										
10147 - Coast Counties Glass, Inc	07505	721 Neeson Rd	Paid by Check # 102336		01/31/2023	04/28/2023	04/28/2023		05/05/2023	3,164.00
10275 - Home Depot Credit Service	4-13-23	Home Depot (6035 3225 0395 9813)	Paid by Check # 102342		04/13/2023	04/20/2023	04/20/2023		05/05/2023	234.76
Account 6360.440 - Maint & Repairs Landscape General Totals									Invoice Transactions 2	\$3,398.76
Account 6380.120 - Utilities Comm Mobile & Pager										
10603 - Verizon Wireless	9932148837	Verizon 308174766-0001	Paid by EFT # 3240		05/01/2023	05/01/2023	05/01/2023		05/05/2023	316.77
Account 6380.120 - Utilities Comm Mobile & Pager Totals									Invoice Transactions 1	\$316.77
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	694-1.Apr23	721 Neeson Rd Bldg 533 (7269284694-1)	Paid by Check # 102351		04/11/2023	04/28/2023	04/28/2023		05/05/2023	1,175.82
10463 - Pacific Gas & Electric	344-3.Apr23	761 Neeson Rd (1920221344-3)	Paid by Check # 102351		04/10/2023	04/28/2023	04/28/2023		05/05/2023	299.31
Account 6380.300 - Utilities Gas & Electric Totals									Invoice Transactions 2	\$1,475.13
Sub-Division 00 - Non-Subdiv Totals									Invoice Transactions 11	\$9,645.96
Division 000 - Non-Div Totals									Invoice Transactions 11	\$9,645.96
Department 000 - Non-Dept Totals									Invoice Transactions 11	\$9,645.96
Fund 555 - Marina Airport Totals									Invoice Transactions 11	\$9,645.96
Grand Totals									Invoice Transactions 110	\$208,449.55



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 120 - City Mgr/HR/Risk										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.010 - Prof Svc Admin - Muni Code										
10149 - Code Publishing Inc. - General Code	GC0010623	MMC Web Update	Paid by Check # 102376		04/30/2023	05/01/2023	05/01/2023		05/12/2023	122.50
Account 6300.010 - Prof Svc Admin - Muni Code Totals							Invoice Transactions 1			<u>\$122.50</u>
Account 6300.305 - Prof Svc HR - Citywide Recruit/Background										
11787 - Robert Hall Bob Hall & Associates	1167	Human Resources Director Recruitment - Milestone 3 - Final Billi	Paid by Check # 102368		05/01/2023	05/01/2023	05/01/2023		05/12/2023	7,945.00
10872 - Pinnacle Healthcare	436490	Pinnacle Healthcare - Pre Emp Px	Paid by Check # 102394		05/01/2023	05/04/2023	05/04/2023		05/12/2023	806.00
Account 6300.305 - Prof Svc HR - Citywide Recruit/Background Totals							Invoice Transactions 2			<u>\$8,751.00</u>
Account 6400.565 - Material & Suppl Office Supplies										
10732 - Office Depot-General Account	311697988-1	Office Supplies	Paid by Check # 102392		04/28/2023	05/01/2023	05/01/2023		05/12/2023	95.64
10732 - Office Depot-General Account	311697990001	Office Supplies	Paid by Check # 102392		04/28/2023	05/09/2023	05/09/2023		05/12/2023	65.54
10732 - Office Depot-General Account	311697989001	Office Supplies	Paid by Check # 102392		03/28/2023	05/09/2023	05/09/2023		05/12/2023	32.76
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions 3			<u>\$193.94</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 6			<u>\$9,067.44</u>
Division 000 - Non-Div Totals							Invoice Transactions 6			<u>\$9,067.44</u>
Department 120 - City Mgr/HR/Risk Totals							Invoice Transactions 6			<u>\$9,067.44</u>
Department 125 - I. T.										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6360.076 - Maint & Repairs Copier										
10592 - U.S. Bank Equipment Finance-USbancorp	500314349	CDD Copier Lease Payment - May 2023	Paid by Check # 102402		04/29/2023	05/01/2023	05/01/2023		05/12/2023	216.32
Account 6360.076 - Maint & Repairs Copier Totals							Invoice Transactions 1			<u>\$216.32</u>
Account 6360.342 - Maint & Repairs IT - System Annual Maint										
10905 - Taygeta Scientific, Inc.	000423-R-0053	Computer Network Defense - May 2023	Paid by Check # 102399		05/01/2023	05/01/2023	05/01/2023		05/12/2023	2,000.00
10905 - Taygeta Scientific, Inc.	000708-R-0026	Barracuda Spam Firewall - May 2023	Paid by Check # 102399		05/01/2023	05/01/2023	05/01/2023		05/12/2023	475.80
Account 6360.342 - Maint & Repairs IT - System Annual Maint Totals							Invoice Transactions 2			<u>\$2,475.80</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 3			<u>\$2,692.12</u>
Division 000 - Non-Div Totals							Invoice Transactions 3			<u>\$2,692.12</u>
Department 125 - I. T. Totals							Invoice Transactions 3			<u>\$2,692.12</u>



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 130 - Finance										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.215 - Prof Svc Fin - Audit										
11476 - Chavan & Associates LLP	C&A - 17792	City Financial Audit	Paid by Check # 102373		05/08/2023	05/18/2023	05/09/2023		05/12/2023	11,905.00
Account 6300.215 - Prof Svc Fin - Audit Totals							Invoice Transactions		1	<u>\$11,905.00</u>
Account 6300.216 - Prof Svc Fin - Accounting Services										
10511 - Richard B. Standridge	23-09	Service 04/21/23 - 05/04/23	Paid by EFT # 3256		05/08/2023	05/08/2023	05/08/2023		05/12/2023	3,847.50
Account 6300.216 - Prof Svc Fin - Accounting Services Totals							Invoice Transactions		1	<u>\$3,847.50</u>
Account 6300.217 - Prof Svc Fin - Business Lic Services										
10274 - Hinderliter, de Llamas & Associates (HDL)	SIN027589	03/23 BL Admin Fees	Paid by EFT # 3253		03/31/2023	05/12/2023	05/12/2023		05/12/2023	2,360.08
Account 6300.217 - Prof Svc Fin - Business Lic Services Totals							Invoice Transactions		1	<u>\$2,360.08</u>
Account 6400.565 - Material & Suppl Office Supplies										
10732 - Office Depot-General Account	308657721001	Office Supplies-Finance	Paid by Check # 102392		05/02/2023	06/02/2023	05/10/2023		05/12/2023	279.80
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions		1	<u>\$279.80</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions		4	<u>\$18,392.38</u>
Division 000 - Non-Div Totals							Invoice Transactions		4	<u>\$18,392.38</u>
Department 130 - Finance Totals							Invoice Transactions		4	<u>\$18,392.38</u>
Department 150 - City Attorney										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc										
11753 - Fenton & Keller PC	131407	Professional Services - Cardroom Ordinance - February 2023	Paid by Check # 102380		03/10/2023	05/09/2023	05/09/2023		05/12/2023	4,984.87
11704 - Wellington & Rathie - Robert R Wellington Jr.	26328	General Matters - December 2022	Paid by Check # 102407		05/03/2023	05/08/2023	05/08/2023		05/12/2023	80.00
11704 - Wellington & Rathie - Robert R Wellington Jr.	26327	Cal Am Matters - December 2022	Paid by Check # 102407		05/08/2023	05/08/2023	05/08/2023		05/12/2023	100.00
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc Totals							Invoice Transactions		3	<u>\$5,164.87</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions		3	<u>\$5,164.87</u>
Division 000 - Non-Div Totals							Invoice Transactions		3	<u>\$5,164.87</u>
Department 150 - City Attorney Totals							Invoice Transactions		3	<u>\$5,164.87</u>



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 190 - Citywide Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.230 - Prof Svc Fin - Tax Reporting & Audit										
11476 - Chavan & Associates LLP	C&A - 17792	City Financial Audit	Paid by Check # 102373		05/08/2023	05/18/2023	05/09/2023		05/12/2023	2,000.00
Account 6300.230 - Prof Svc Fin - Tax Reporting & Audit Totals									Invoice Transactions 1	\$2,000.00
Account 6300.570 - Prof Svc Other										
11835 - Environmental Innovations, Inc.	2068	Solid Waste Management Services	Paid by Check # 102378		04/30/2023	04/28/2023	04/28/2023		05/12/2023	2,403.65
Account 6300.570 - Prof Svc Other Totals									Invoice Transactions 1	\$2,403.65
Account 6360.050 - Maint & Repairs Building										
10897 - TechRx Technology Services	10901	Printer set up Building	Paid by EFT # 3258		04/30/2023	05/01/2023	05/01/2023		05/12/2023	989.38
11456 - William A. Thayer Construction, Inc	2021-16-RET	Marina City Hall Lobby	Paid by EFT # 3261		04/05/2023	05/01/2023	05/01/2023		05/12/2023	2,131.65
Account 6360.050 - Maint & Repairs Building Totals									Invoice Transactions 2	\$3,121.03
Account 6360.570 - Maint & Repairs Other Svc Agr										
10129 - Cintas Corporation	16656970	Mat Service City Hall	Paid by Check # 102375		04/30/2023	05/10/2023	05/10/2023		05/12/2023	43.72
Account 6360.570 - Maint & Repairs Other Svc Agr Totals									Invoice Transactions 1	\$43.72
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Mar-April 313-6	PG&E 6793435313-6	Paid by Check # 102393		05/10/2023	05/15/2023	05/10/2023		05/12/2023	7,426.88
Account 6380.300 - Utilities Gas & Electric Totals									Invoice Transactions 1	\$7,426.88
Account 6400.635 - Material & Suppl Postage Shipping										
10235 - FedEx	8-121-78961	Shipping Charges for DISH Network Lease	Paid by Check # 102379		05/08/2023	05/08/2023	05/08/2023		05/12/2023	83.17
Account 6400.635 - Material & Suppl Postage Shipping Totals									Invoice Transactions 1	\$83.17
Account 6600.010 - Other Charges Alarm										
10239 - First Alarm	749257	Remote Access New Code Entry - City Hall	Paid by EFT # 3252		04/25/2023	05/01/2023	05/01/2023		05/12/2023	35.00
10239 - First Alarm	749258	Remote Access New Code Entry - Annex Building	Paid by EFT # 3252		04/25/2023	05/01/2023	05/01/2023		05/12/2023	35.00
10239 - First Alarm	749424	Remote Access New Code Entry - Council Chambers	Paid by EFT # 3252		04/28/2023	05/09/2023	05/09/2023		05/12/2023	35.00
10239 - First Alarm	749425	Remote Access New Code Entry - City Hall	Paid by EFT # 3252		04/28/2023	05/09/2023	05/09/2023		05/12/2023	35.00
Account 6600.010 - Other Charges Alarm Totals									Invoice Transactions 4	\$140.00



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 190 - Citywide Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6600.340 - Other Charges Insur - Liability										
10131 - Cima Insurance	04-25-23	CAMAR12	Paid by Check # 102374		04/25/2023	05/04/2023	05/04/2023		05/12/2023	720.80
Account 6600.340 - Other Charges Insur - Liability Totals							Invoice Transactions		1	\$720.80
Account 6600.452 - Other Charges Leased Copier										
11451 - Monterey Bay Office Products - US Bank	500799911	City Hall Copier Lease Payment - May 2023	Paid by Check # 102388		05/04/2023	05/08/2023	05/08/2023		05/12/2023	380.20
Account 6600.452 - Other Charges Leased Copier Totals							Invoice Transactions		1	\$380.20
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions		13	\$16,319.45
Division 000 - Non-Div Totals							Invoice Transactions		13	\$16,319.45
Department 190 - Citywide Non-Dept Totals							Invoice Transactions		13	\$16,319.45
Department 210 - Police										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
11723 - Hardee Polygraph Services - Heather Hardee	MPD23-02	Marina PD - M. Garcia, J. Rhodes	Paid by Check # 102383		04/30/2023	05/03/2023	05/03/2023		05/12/2023	600.00
11846 - Pure Gold Forensics, Inc	646	Marina PD - Case #09- 3171	Paid by Check # 102395		02/23/2023	05/03/2023	05/03/2023		05/12/2023	3,590.00
10456 - Shred-it USA - Stericycle, Inc.	8003737886	Cust #1000200361	Paid by Check # 102398		04/18/2023	05/03/2023	05/03/2023		05/12/2023	162.03
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions		3	\$4,352.03
Account 6380.150 - Utilities Comm Phone System										
10374 - Maynard Group Inc.	IN20345425	Acct #AC3746	Paid by Check # 102387		04/01/2023	05/03/2023	05/03/2023		05/12/2023	669.86
Account 6380.150 - Utilities Comm Phone System Totals							Invoice Transactions		1	\$669.86
Account 6400.565 - Material & Suppl Office Supplies										
10498 - Quill Corporation	31657463	Acct # 7474999	Paid by Check # 102396		03/29/2023	05/03/2023	05/03/2023		05/12/2023	271.96
10498 - Quill Corporation	31493133	Acct # 7474999	Paid by Check # 102396		03/21/2023	05/03/2023	05/03/2023		05/12/2023	491.50
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions		2	\$763.46
Account 6400.785 - Material & Suppl Trophies & Awards										
10594 - V&V Manufacturing	56806	Marina Police Department	Paid by Check # 102404		04/03/2023	05/03/2023	05/03/2023		05/12/2023	211.84
Account 6400.785 - Material & Suppl Trophies & Awards Totals							Invoice Transactions		1	\$211.84
Account 6500.620 - Training & Travel POST										
10646 - Cox, Richard	04-17-23	DO NOT MAIL - Per Diem for R. Cox	Paid by Check # 102414		04/17/2023	04/18/2023	04/18/2023		05/12/2023	50.00



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 210 - Police										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6500.620 - Training & Travel POST										
11824 - Gabriel Rose	02-26-23	DO NOT MAIL - Per Diem for G. Rose	Paid by Check # 102408		02/26/2023	04/18/2023	04/18/2023		05/12/2023	266.00
10657 - Garcia, Eric	03-30-23	DO NOT MAIL - Per Diem for E. Garcia	Paid by Check # 102409		03/30/2023	04/18/2023	04/18/2023		05/12/2023	35.00
11823 - Kathryn Hirahara	04-04-23	DO NOT MAIL - Per Diem for K. Hirahara	Paid by EFT # 3262		04/04/2023	04/18/2023	04/18/2023		05/12/2023	220.00
11782 - Kimberly Ruelas - Employee	04-12-23	DO NOT MAIL - Per Diem for K. Ruelas	Paid by Check # 102410		04/12/2023	04/18/2023	04/18/2023		05/12/2023	115.00
11782 - Kimberly Ruelas - Employee	04-02-23	DO NOT MAIL - Per Diem for K. Ruelas	Paid by Check # 102410		04/02/2023	04/18/2023	04/18/2023		05/12/2023	220.00
10677 - Moreno, Richard	03-06-23	Per Diem - R. Moreno ICI Robbery Investigation	Paid by Check # 102389		03/06/2023	05/04/2023	05/04/2023		05/12/2023	90.00
10692 - Russo, Steven	04-17-23	DO NOT MAIL - Per Diem for S. Russo	Paid by Check # 102413		04/17/2023	04/18/2023	04/18/2023		05/12/2023	50.00
Account 6500.620 - Training & Travel POST Totals							Invoice Transactions 8			\$1,046.00
Account 6600.465 - Other Charges Live Scan										
10193 - California Department of Justice	645905	Cust #110312	Paid by Check # 102370		04/05/2023	05/03/2023	05/03/2023		05/12/2023	452.00
Account 6600.465 - Other Charges Live Scan Totals							Invoice Transactions 1			\$452.00
Account 6600.485 - Other Charges Medical Svc - Investigations										
10445 - Natividad Medical Center	04-12-23	Marina Police Department	Paid by Check # 102391		04/12/2023	05/03/2023	05/03/2023		05/12/2023	124.00
Account 6600.485 - Other Charges Medical Svc - Investigations Totals							Invoice Transactions 1			\$124.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 17			\$7,619.19
Division 000 - Non-Div Totals							Invoice Transactions 17			\$7,619.19
Department 210 - Police Totals							Invoice Transactions 17			\$7,619.19
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10841 - Carmel Fire Protection Associates - Art Black	123192	Plan review & inspection at Lee's Residence, 3059 California Ave	Paid by Check # 102372		05/06/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123187	Letter Registration & Inspections for 3013 Arroyo Drive	Paid by Check # 102372		05/06/2023	05/09/2023	05/09/2023		05/12/2023	200.00



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10841 - Carmel Fire Protection Associates - Art Black	123186	Letter review and inspections for 483 Marina Heights Drive	Paid by Check # 102372		05/06/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123185	Letter review & Inspection for 485 Marina Heights Drive	Paid by Check # 102372		05/06/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123184	Letter review & Inspection for 3015 Arroyo Drive	Paid by Check # 102372		05/06/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123183	Letter review & Inspection for 3011 Arroyo Drive	Paid by Check # 102372		05/06/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123182	Letter review & Inspection for 2996 Pinnacles Way	Paid by Check # 102372		05/06/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123181	Letter review & Inspection for 2998 Bonte Drive	Paid by Check # 102372		05/06/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123180	Letter review and inspection for 2996 Bonte Drive	Paid by Check # 102372		05/06/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123179	Letter review and inspection for 2990 Bonte Drive	Paid by Check # 102372		05/06/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123178	Letter review and inspection for 2986 Bonte Drive	Paid by Check # 102372		05/06/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123177	Letter review and inspection for 465 Marina Heights Drive	Paid by Check # 102372		05/06/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123176	Letter review and inspection for 3000 Minaret Way	Paid by Check # 102372		05/06/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123175	Letter review and inspection for 465 Weldon Way	Paid by Check # 102372		05/05/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123167	Letter review and inspection for 460 Russell Way	Paid by Check # 102372		05/05/2023	05/09/2023	05/09/2023		05/12/2023	200.00



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10841 - Carmel Fire Protection Associates - Art Black	123168	Letter review and inspection for 3002 Minaret Way	Paid by Check # 102372		05/09/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123169	Letter review & Inspection for 3004 Minaret Way	Paid by Check # 102372		05/05/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123170	Letter review & Inspection for 2997 Shasta Way	Paid by Check # 102372		05/05/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123171	Letter review & Inspection for 2999 Shasta Way	Paid by Check # 102372		05/05/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123172	Letter review & Inspection for 2998 Pinnacles Way	Paid by Check # 102372		05/05/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123173	Letter review & Inspection for 467 Weldon Way	Paid by Check # 102372		05/05/2023	05/09/2023	05/09/2023		05/12/2023	200.00
10841 - Carmel Fire Protection Associates - Art Black	123174	Letter review & Inspection for 453 Weldon Way	Paid by Check # 102372		05/05/2023	05/09/2023	05/09/2023		05/12/2023	200.00
Account 6300.570 - Prof Svc Other Totals									Invoice Transactions 22	<u>\$4,400.00</u>
Account 6360.680 - Maint & Repairs Radio Equip										
11171 - Motorola Solutions, Inc.	1810125553	(2) Chargers, CHR IMP VEH NA/EU Kit	Paid by EFT # 3255		04/14/2023	05/09/2023	05/09/2023		05/12/2023	835.37
Account 6360.680 - Maint & Repairs Radio Equip Totals									Invoice Transactions 1	<u>\$835.37</u>
Account 6380.120 - Utilities Comm Mobile & Pager										
10603 - Verizon Wireless	9933386090	FD Mobile Charges - March 26 - April 25, 2023	Paid by EFT # 3260		04/25/2023	05/08/2023	05/08/2023		05/12/2023	442.43
Account 6380.120 - Utilities Comm Mobile & Pager Totals									Invoice Transactions 1	<u>\$442.43</u>
Account 6400.100 - Material & Suppl CSA 74 Funded										
10029 - Altius Medical	19211	Tri-annual medical waste service - bio hazard waste disposal	Paid by Check # 102365		05/03/2023	05/08/2023	05/08/2023		05/12/2023	99.00
10029 - Altius Medical	19212	Tri-annual medical waste service - bio hazard waste disposal	Paid by Check # 102365		05/03/2023	05/08/2023	05/08/2023		05/12/2023	99.00
10077 - Bound Tree Medical	84397494	Medical Supplies - (7) Triage Tarps	Paid by Check # 102369		04/20/2023	05/04/2023	05/04/2023		05/12/2023	1,039.24



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Fund 100 - General Fund										
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6400.100 - Material & Suppl CSA 74 Funded										
10077 - Bound Tree Medical	84934173	Medical Supplies - Triage Tag with wristband (50)	Paid by Check # 102369		04/24/2023	05/04/2023	05/04/2023		05/12/2023	848.75
10077 - Bound Tree Medical	84932765	Medical Supplies - Curaplex Triage Kit	Paid by Check # 102369		04/21/2023	05/04/2023	05/04/2023		05/12/2023	536.40
Account 6400.100 - Material & Suppl CSA 74 Funded Totals							Invoice Transactions 5			\$2,622.39
Account 6400.565 - Material & Suppl Office Supplies										
10586 - United Parcel Service	00008Y4481462	Acct #8Y4481 - Shipping charges to OHD	Paid by Check # 102403		11/12/2022	05/04/2023	05/04/2023		05/12/2023	109.87
10586 - United Parcel Service	00008Y4481492	Acct #8Y4481 - Shipping charges - Late Fee	Paid by Check # 102403		12/03/2022	05/04/2023	05/04/2023		05/12/2023	6.59
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions 2			\$116.46
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 31			\$8,416.65
Division 000 - Non-Div Totals							Invoice Transactions 31			\$8,416.65
Department 250 - Fire Totals							Invoice Transactions 31			\$8,416.65
Department 310 - Public Works										
Division 311 - Buildings & Grounds										
Sub-Division 00 - Non-Subdiv										
Account 6360.065 - Maint & Repairs Bdg NonFlagship										
10728 - Ace Hardware-Public Works	085113	Key & Glue	Paid by Check # 102364		04/28/2023	04/28/2023	04/28/2023		05/12/2023	13.96
10728 - Ace Hardware-Public Works	085114	Pruning Blade	Paid by Check # 102364		04/28/2023	04/28/2023	04/28/2023		05/12/2023	16.38
Account 6360.065 - Maint & Repairs Bdg NonFlagship Totals							Invoice Transactions 2			\$30.34
Account 6360.440 - Maint & Repairs Landscape General										
10217 - El Gabilan Tree Service	04-27-23	Vince Dimaggio Memorial Park	Paid by Check # 102377		04/27/2023	04/28/2023	04/28/2023		05/12/2023	650.00
10250 - Gavilan Pest Control	0153132	Broadleaf Spraying Turf	Paid by Check # 102381		04/26/2023	05/01/2023	05/01/2023		05/12/2023	1,600.00
Account 6360.440 - Maint & Repairs Landscape General Totals							Invoice Transactions 2			\$2,250.00
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	000056045 042123	3100 Preston Drive	Paid by Check # 102386		04/21/2023	04/28/2023	04/28/2023		05/12/2023	187.54
10349 - Marina Coast Water District	000056046 042123	3100 Preston Drive	Paid by Check # 102386		04/21/2023	04/28/2023	04/28/2023		05/12/2023	166.24
10349 - Marina Coast Water District	000056094 042123	2660 5th Ave	Paid by Check # 102386		04/21/2023	05/01/2023	05/01/2023		05/12/2023	440.92
Account 6380.500 - Utilities Water & Sewer Totals							Invoice Transactions 3			\$794.70



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 310 - Public Works										
Division 311 - Buildings & Grounds										
Sub-Division 00 - Non-Subdiv										
Account 6400.155 - Material & Suppl Dump Fees										
10043 - Aramark Uniform Service	5110216172	PW Uniforms	Paid by Check # 102366		05/03/2023	05/01/2023	05/01/2023		05/12/2023	138.07
Account 6400.155 - Material & Suppl Dump Fees Totals							Invoice Transactions 1			\$138.07
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 8			\$3,213.11
Division 311 - Buildings & Grounds Totals							Invoice Transactions 8			\$3,213.11
Division 313 - Vehicle Maint										
Sub-Division 00 - Non-Subdiv										
Account 6360.690 - Maint & Repairs Supplies										
10728 - Ace Hardware-Public Works	085102	Fasteners	Paid by Check # 102364		04/27/2023	04/28/2023	04/28/2023		05/12/2023	25.11
10403 - NAPA Auto Parts - former Monterey Auto Supply	4006-975859	Air Filter	Paid by Check # 102390		04/12/2023	04/28/2023	04/28/2023		05/12/2023	33.24
10403 - NAPA Auto Parts - former Monterey Auto Supply	4006-975865	Air Filter	Paid by Check # 102390		04/12/2023	04/28/2023	04/28/2023		05/12/2023	38.48
10403 - NAPA Auto Parts - former Monterey Auto Supply	4006-977626	Boom Truck	Paid by Check # 102390		04/20/2023	04/28/2023	04/28/2023		05/12/2023	156.87
Account 6360.690 - Maint & Repairs Supplies Totals							Invoice Transactions 4			\$253.70
Account 6360.850 - Maint & Repairs Vehicle										
11230 - Golden State Truck & Trailer Repair, Inc.	W 39413	204 International Workstar Unit 5431 (FD)	Paid by Check # 102382		04/27/2023	04/28/2023	04/28/2023		05/12/2023	4,042.76
10528 - Salinas Valley Ford	99324	Ford F450 2006	Paid by Check # 102397		03/06/2023	05/01/2023	05/01/2023		05/12/2023	329.05
Account 6360.850 - Maint & Repairs Vehicle Totals							Invoice Transactions 2			\$4,371.81
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 6			\$4,625.51
Division 313 - Vehicle Maint Totals							Invoice Transactions 6			\$4,625.51
Department 310 - Public Works Totals							Invoice Transactions 14			\$7,838.62



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Fund 100 - General Fund										
Department 410 - Planning										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.610 - Prof Svc Planning - Consultant										
10268 - Harris & Associates	57455	Professional Services from April 2, 2023 to April 29, 2023	Paid by Check # 102384		05/09/2023	05/10/2023	05/10/2023		05/12/2023	6,017.50
10515 - Rincon Consultants, Inc.	47736	GIS Services 4/1/2023 through 4/30/2023	Paid by EFT # 3257		05/09/2023	05/10/2023	05/10/2023		05/12/2023	705.00
Account 6300.610 - Prof Svc Planning - Consultant Totals							Invoice Transactions 2			\$6,722.50
Account 6400.565 - Material & Suppl Office Supplies										
10732 - Office Depot-General Account	309514105001	Office Depot Planning Supplies	Paid by Check # 102392		04/20/2023	05/04/2023	05/04/2023		05/12/2023	196.65
10732 - Office Depot-General Account	309514582001	Office Depot Planning Supplies	Paid by Check # 102392		04/20/2023	05/04/2023	05/04/2023		05/12/2023	325.03
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions 2			\$521.68
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 4			\$7,244.18
Division 000 - Non-Div Totals							Invoice Transactions 4			\$7,244.18
Department 410 - Planning Totals							Invoice Transactions 4			\$7,244.18
Department 420 - Engineering										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.175 - Prof Svc Eng Svc- Rev Funded Plan Check										
10316 - Kimley-Horn & Associates	24639015	Dunes Phase 2 North (Opp 1A)	Paid by Check # 102385		03/31/2023	05/01/2023	05/01/2023		05/12/2023	9,502.00
Account 6300.175 - Prof Svc Eng Svc- Rev Funded Plan Check Totals							Invoice Transactions 1			\$9,502.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 1			\$9,502.00
Division 000 - Non-Div Totals							Invoice Transactions 1			\$9,502.00
Department 420 - Engineering Totals							Invoice Transactions 1			\$9,502.00
Department 430 - Building Inspection										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.120 - Utilities Comm Mobile & Pager										
10603 - Verizon Wireless	9932859873	PW Verizon Phone Bill (972476364-0001)	Paid by EFT # 3260		04/18/2023	04/28/2023	04/28/2023		05/12/2023	41.39
Account 6380.120 - Utilities Comm Mobile & Pager Totals							Invoice Transactions 1			\$41.39
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 1			\$41.39
Division 000 - Non-Div Totals							Invoice Transactions 1			\$41.39
Department 430 - Building Inspection Totals							Invoice Transactions 1			\$41.39



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Fund 100 - General Fund										
Department 510 - Recreation & Culture										
Division 100 - Admin										
Sub-Division 00 - Non-Subdiv										
Account 6600.740 - Other Charges Special Event										
10967 - Monterey Signs, Inc.	22755	Banners for GJT Opening	Paid by EFT # 3254		05/03/2023	05/01/2023	05/01/2023		05/12/2023	962.50
11845 - Veterans Transition Center	04-28-23	Banners for GJT Opening	Paid by Check # 102405		04/28/2023	04/28/2023	04/28/2023		05/12/2023	110.01
Account 6600.740 - Other Charges Special Event Totals							Invoice Transactions	2		\$1,072.51
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	2		\$1,072.51
Division 100 - Admin Totals							Invoice Transactions	2		\$1,072.51
Division 512 - Teen										
Sub-Division 00 - Non-Subdiv										
Account 6400.658 - Material & Suppl Recr Teen Progr										
10726 - Ace Hardware-Parks&Recreation	084907	Cust #107	Paid by Check # 102363		04/06/2023	05/04/2023	05/04/2023		05/12/2023	48.00
10726 - Ace Hardware-Parks&Recreation	085004	Cust #107	Paid by Check # 102363		04/18/2023	05/04/2023	05/04/2023		05/12/2023	36.02
Account 6400.658 - Material & Suppl Recr Teen Progr Totals							Invoice Transactions	2		\$84.02
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	2		\$84.02
Division 512 - Teen Totals							Invoice Transactions	2		\$84.02
Division 514 - Sports										
Sub-Division 00 - Non-Subdiv										
Account 6400.656 - Material & Suppl Recr Sports Prog										
10581 - Trucksis Enterprises	13246	banner	Paid by Check # 102400		04/27/2023	05/04/2023	05/04/2023		05/12/2023	89.59
Account 6400.656 - Material & Suppl Recr Sports Prog Totals							Invoice Transactions	1		\$89.59
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$89.59
Division 514 - Sports Totals							Invoice Transactions	1		\$89.59
Department 510 - Recreation & Culture Totals							Invoice Transactions	5		\$1,246.12
Fund 100 - General Fund Totals							Invoice Transactions	102		\$93,544.41



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 220 - Gas Tax										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.120 - Utilities Comm Mobile & Pager										
10603 - Verizon Wireless	9932859873	PW Verizon Phone Bill (972476364-0001)	Paid by EFT # 3260		04/18/2023	04/28/2023	04/28/2023		05/12/2023	526.49
Account 6380.120 - Utilities Comm Mobile & Pager Totals									Invoice Transactions 1	<u>\$526.49</u>
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Mar-April 313-6	PG&E 6793435313-6	Paid by Check # 102393		05/10/2023	05/15/2023	05/10/2023		05/12/2023	670.50
Account 6380.300 - Utilities Gas & Electric Totals									Invoice Transactions 1	<u>\$670.50</u>
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	000056040 042123	Hilo Ave	Paid by Check # 102386		04/21/2023	05/01/2023	05/01/2023		05/12/2023	28.34
Account 6380.500 - Utilities Water & Sewer Totals									Invoice Transactions 1	<u>\$28.34</u>
Account 6400.155 - Material & Suppl Dump Fees										
10043 - Aramark Uniform Service	5110216173	PW Shop Supplies	Paid by Check # 102366		05/03/2023	05/01/2023	05/01/2023		05/12/2023	72.68
Account 6400.155 - Material & Suppl Dump Fees Totals									Invoice Transactions 1	<u>\$72.68</u>
Account 6400.780 - Material & Suppl Traffic Signal										
10101 - California Department of Transportation	SL230824	Signals & Lighting January 2023 through March 2023	Paid by Check # 102371		04/18/2023	05/01/2023	05/01/2023		05/12/2023	715.98
Account 6400.780 - Material & Suppl Traffic Signal Totals									Invoice Transactions 1	<u>\$715.98</u>
Sub-Division 00 - Non-Subdiv Totals									Invoice Transactions 5	<u>\$2,013.99</u>
Division 000 - Non-Div Totals									Invoice Transactions 5	<u>\$2,013.99</u>
Department 000 - Non-Dept Totals									Invoice Transactions 5	<u>\$2,013.99</u>
Fund 220 - Gas Tax Totals									Invoice Transactions 5	<u>\$2,013.99</u>



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 222 - Measure X Trans Sfty/Investment										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.215 - Prof Svc Fin - Audit										
11476 - Chavan & Associates LLP	C&A - 17792	City Financial Audit	Paid by Check # 102373		05/08/2023	05/18/2023	05/09/2023		05/12/2023	4,000.00
Account 6300.215 - Prof Svc Fin - Audit Totals							Invoice Transactions	1		\$4,000.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$4,000.00
Division 000 - Non-Div Totals							Invoice Transactions	1		\$4,000.00
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$4,000.00
Fund 222 - Measure X Trans Sfty/Investment Totals							Invoice Transactions	1		\$4,000.00



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 223 - FORA Dissolution										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.215 - Prof Svc Fin - Audit										
11476 - Chavan & Associates LLP	C&A - 17792	City Financial Audit	Paid by Check # 102373		05/08/2023	05/18/2023	05/09/2023		05/12/2023	2,500.00
Account 6300.215 - Prof Svc Fin - Audit Totals									Invoice Transactions 1	\$2,500.00
Account 6300.570 - Prof Svc Other										
11755 - Unlimited Environmental, Inc.	22-071-7-1 ck	Cypress Knolls Retention	Paid by EFT # 3259		03/31/2023	05/04/2023	05/04/2023		05/12/2023	79,790.12
11489 - Wallace Group, Inc.	59267	Program Management	Paid by Check # 102406		04/26/2023	05/01/2023	05/01/2023		05/12/2023	2,520.00
Account 6300.570 - Prof Svc Other Totals									Invoice Transactions 2	\$82,310.12
Sub-Division 00 - Non-Subdiv Totals									Invoice Transactions 3	\$84,810.12
Division 000 - Non-Div Totals									Invoice Transactions 3	\$84,810.12
Department 000 - Non-Dept Totals									Invoice Transactions 3	\$84,810.12
Fund 223 - FORA Dissolution Totals									Invoice Transactions 3	\$84,810.12



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 225 - National Park Service										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc										
11704 - Wellington & Rathie - Robert R Wellington Jr.	23329	Marina Equestrian Center - December 2022	Paid by Check # 102407		05/03/2023	05/08/2023	05/08/2023		05/12/2023	60.00
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc Totals							Invoice Transactions	1		\$60.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$60.00
Division 000 - Non-Div Totals							Invoice Transactions	1		\$60.00
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$60.00
Fund 225 - National Park Service Totals							Invoice Transactions	1		\$60.00



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 233 - Monterey Bay Estates AD										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Mar-April 313-6	PG&E 6793435313-6	Paid by Check # 102393		05/10/2023	05/15/2023	05/10/2023		05/12/2023	10.18
Account 6380.300 - Utilities Gas & Electric Totals							Invoice Transactions	1		\$10.18
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$10.18
Division 000 - Non-Div Totals							Invoice Transactions	1		\$10.18
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$10.18
Fund 233 - Monterey Bay Estates AD Totals							Invoice Transactions	1		\$10.18



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 235 - Cypress Cove II AD										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Mar-April 313-6	PG&E 6793435313-6	Paid by Check # 102393		05/10/2023	05/15/2023	05/10/2023		05/12/2023	9.86
Account 6380.300 - Utilities Gas & Electric Totals							Invoice Transactions	1		\$9.86
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$9.86
Division 000 - Non-Div Totals							Invoice Transactions	1		\$9.86
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$9.86
Fund 235 - Cypress Cove II AD Totals							Invoice Transactions	1		\$9.86



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 251 - CFD - Locke Paddon										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.300 - Utilities Gas & Electric										
10349 - Marina Coast Water District	012016000 042123	199 A Paddon Place	Paid by Check # 102386		04/21/2023	05/01/2023	05/01/2023		05/12/2023	38.22
Account 6380.300 - Utilities Gas & Electric Totals							Invoice Transactions	1		\$38.22
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$38.22
Division 000 - Non-Div Totals							Invoice Transactions	1		\$38.22
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$38.22
Fund 251 - CFD - Locke Paddon Totals							Invoice Transactions	1		\$38.22



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 312 - 2015 GO Refunding Bonds Library										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.226 - Prof Svc Fin - Fees - Trustee										
11250 - U.S. Bank	6905508	Agent Adm Fees 05/01/22-04/30/23	Paid by Check # 102401		04/25/2023	05/12/2023	05/12/2023		05/12/2023	500.00
11250 - U.S. Bank	6906316	Agent Adm Fees 05/01/23-04/30/2024	Paid by Check # 102401		04/28/2023	05/12/2023	05/12/2023		05/12/2023	530.00
Account 6300.226 - Prof Svc Fin - Fees - Trustee Totals							Invoice Transactions	2		<u>\$1,030.00</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	2		<u>\$1,030.00</u>
Division 000 - Non-Div Totals							Invoice Transactions	2		<u>\$1,030.00</u>
Department 000 - Non-Dept Totals							Invoice Transactions	2		<u>\$1,030.00</u>
Fund 312 - 2015 GO Refunding Bonds Library Totals							Invoice Transactions	2		<u>\$1,030.00</u>



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 422 - Capital Projects - Measure X										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
11489 - Wallace Group, Inc.	59267	Program Management	Paid by Check # 102406		04/26/2023	05/01/2023	05/01/2023		05/12/2023	2,165.00
11847 - BKF Engineers	23041262	Marina Pavement Management Program	Paid by Check # 102367		04/25/2023	05/01/2023	05/01/2023		05/12/2023	952.00
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	2		<u>\$3,117.00</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	2		<u>\$3,117.00</u>
Division 000 - Non-Div Totals							Invoice Transactions	2		<u>\$3,117.00</u>
Department 000 - Non-Dept Totals							Invoice Transactions	2		<u>\$3,117.00</u>
Fund 422 - Capital Projects - Measure X Totals							Invoice Transactions	2		<u>\$3,117.00</u>



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 462 - City Capital Projects										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10515 - Rincon Consultants, Inc.	47759	Marina DVSP 4/1/2023 through 4/30/2023	Paid by EFT # 3257		05/10/2023	05/10/2023	05/10/2023		05/12/2023	13,899.25
11489 - Wallace Group, Inc.	59267	Program Management	Paid by Check # 102406		04/26/2023	05/01/2023	05/01/2023		05/12/2023	17,037.22
10316 - Kimley-Horn & Associates	097789008-0323	Imjin Parkway PS&E	Paid by Check # 102385		03/31/2023	04/28/2023	04/28/2023		05/12/2023	2,842.50
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	3		<u>\$33,778.97</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	3		<u>\$33,778.97</u>
Division 000 - Non-Div Totals							Invoice Transactions	3		<u>\$33,778.97</u>
Department 000 - Non-Dept Totals							Invoice Transactions	3		<u>\$33,778.97</u>
Fund 462 - City Capital Projects Totals							Invoice Transactions	3		<u>\$33,778.97</u>



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 555 - Marina Airport										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc										
11704 - Wellington & Rathie - Robert R Wellington Jr.	26326	Marina Municipal Airport Matters - December 2022	Paid by Check # 102407		05/03/2023	05/08/2023	05/08/2023		05/12/2023	5,880.00
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc Totals							Invoice Transactions 1			\$5,880.00
Account 6360.050 - Maint & Repairs Building										
10728 - Ace Hardware-Public Works	84836	781 Neeson Rd-Steel Stik	Paid by Check # 102364		03/29/2023	05/08/2023	05/08/2023		05/12/2023	10.91
10728 - Ace Hardware-Public Works	84855	781 Neeson Rd	Paid by Check # 102364		03/30/2023	05/08/2023	05/08/2023		05/12/2023	4.11
Account 6360.050 - Maint & Repairs Building Totals							Invoice Transactions 2			\$15.02
Account 6360.360 - Maint & Repairs Janitorial										
10005 - A-1 Sweeping Service	April 2023	Sweeping Service	Paid by Check # 102362		05/09/2023	05/09/2023	05/09/2023		05/12/2023	5,014.33
Account 6360.360 - Maint & Repairs Janitorial Totals							Invoice Transactions 1			\$5,014.33
Account 6380.300 - Utilities Gas & Electric										
10603 - Verizon Wireless	9932859873	PW Verizon Phone Bill (972476364-0001)	Paid by EFT # 3260		04/18/2023	04/28/2023	04/28/2023		05/12/2023	31.86
Account 6380.300 - Utilities Gas & Electric Totals							Invoice Transactions 1			\$31.86
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 5			\$10,941.21
Division 000 - Non-Div Totals							Invoice Transactions 5			\$10,941.21
Department 000 - Non-Dept Totals							Invoice Transactions 5			\$10,941.21
Fund 555 - Marina Airport Totals							Invoice Transactions 5			\$10,941.21



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 556 - Preston Park NonProfit Corp										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.215 - Prof Svc Fin - Audit										
11476 - Chavan & Associates LLP	C&A - 17792	City Financial Audit	Paid by Check # 102373		05/08/2023	05/18/2023	05/09/2023		05/12/2023	2,500.00
Account 6300.215 - Prof Svc Fin - Audit Totals							Invoice Transactions	1		\$2,500.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$2,500.00
Division 000 - Non-Div Totals							Invoice Transactions	1		\$2,500.00
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$2,500.00
Fund 556 - Preston Park NonProfit Corp Totals							Invoice Transactions	1		\$2,500.00



Accounts Payable by G/L Distribution Report

Payment Date Range 05/12/23 - 05/12/23

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 557 - Abrams B NonProfit Corp										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.215 - Prof Svc Fin - Audit										
11476 - Chavan & Associates LLP	C&A - 17792	City Financial Audit	Paid by Check # 102373		05/08/2023	05/18/2023	05/09/2023		05/12/2023	4,500.00
Account 6300.215 - Prof Svc Fin - Audit Totals							Invoice Transactions	1		\$4,500.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$4,500.00
Division 000 - Non-Div Totals							Invoice Transactions	1		\$4,500.00
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$4,500.00
Fund 557 - Abrams B NonProfit Corp Totals							Invoice Transactions	1		\$4,500.00
Grand Totals							Invoice Transactions	129		\$240,353.96



DRAFT

Agenda Item: **10b(1)**
City Council Meeting of
May 16, 2023

MINUTES

Tuesday, May 2, 2023

6:30 P.M. Open Session

**REGULAR MEETING
CITY COUNCIL, AIRPORT COMMISSION,
MARINA ABRAMS B NON-PROFIT CORPORATION, PRESTON PARK
SUSTAINABLE COMMUNITY NON-PROFIT CORPORATION, SUCCESSOR
AGENCY OF THE FORMER MARINA REDEVELOPMENT AGENCY AND MARINA
GROUNDWATER SUSTAINABILITY AGENCY**

THIS MEETING WILL BE HELD IN PERSON AND VIRTUALLY (HYBRID).

Council Chambers
211 Hillcrest Avenue
Marina, California

AND

Zoom Meeting URL: <https://zoom.us/j/730251556>

Zoom Meeting Telephone Only Participation: 1-669-900-9128 - Webinar ID: 730 251 556

PARTICIPATION

You may participate in the City Council meeting in person or in real-time by calling Zoom Meeting via the weblink and phone number provided at the top of this agenda. Instructions on how to access, view and participate in remote meetings are provided by visiting the City's home page at <https://cityofmarina.org/>. Attendees can make oral comments during the meeting by using the "Raise Your Hand" feature in the webinar or by pressing *9 on your telephone keypad if joining by phone only.

The most effective method of communication with the City Council is by sending an email to marina@cityofmarina.org. Comments will be reviewed and distributed before the meeting if received by 5:00 p.m. on the day of the meeting. All comments received will become part of the record. Council will have the option to modify their action on items based on comments received.

1. CALL TO ORDER
2. ROLL CALL & ESTABLISHMENT OF QUORUM: (City Council, Airport Commissioners, Marina Abrams B Non-Profit Corporation, Preston Park Sustainable Communities Nonprofit Corporation, Successor Agency of the Former Redevelopment Agency Members and Marina Groundwater Sustainability Agency)

MEMBERS PRESENT: Liesbeth Visscher, Brian McCarthy, Kathy Biala, Mayor Pro-Tem/Vice Chair Cristina Medina Dirksen, Mayor/Chair Bruce C. Delgado
3. PUBLIC COMMENT ON CLOSED SESSION: None
4. CLOSED SESSION: None

5. MOMENT OF SILENCE & PLEDGE OF ALLEGIANCE (Please stand)
6. SPECIAL PRESENTATIONS:
 - a. Poppy Day Proclamation
7. COUNCIL AND STAFF ANNOUNCEMENTS:

Mayor Pro Tem Medina Dirksen – Announced on May 13, 2023 from 11:00am-2:00pm is the Pump Track Grand Opening at Glorya Jean Tate Park. Also announced on May 25th from 2:00-4:00pm is the second annual George Floyd reimagining police and Inclusion and direct symposium at the Seaside Oldemyer Center.

Council Member Visscher – Announced that MST is offering their summer passes (June-August) for youths 18yrs and under for \$38.00. More information at www.mst.org

Mayor Delgado – Thanked MSWD staff for their help at the future Hilltop Park with planting 1,450 plants. Commented about the Pony Baseball Fundraise movie (The Sandlot) that was played at the Los Arboles Sports Complex on n sports field. Commented on Kite Day at Marina Vista Elementary. Spoke about Lapis Road cleanup on Sunday at 10:00am.

8. PUBLIC COMMENT: *Any member of the public may comment on any matter within the City Council's jurisdiction that is not on the agenda. This is the appropriate place to comment on items on the Consent Agenda. Action will not be taken on items not on the agenda. Comments are limited to a maximum of three (3) minutes. General public comment may be limited to thirty (30) minutes and/or continued to the end of the agenda. Any member of the public may comment on any matter listed on this agenda at the time the matter is being considered by the City Council. Whenever possible, written correspondence should be submitted to the Council in advance of the meeting, to provide adequate time for its consideration.*
 - Alyssa Rendone – Update Council and the public on the Monterey County Convention and Visitors Bureau on what's been happening over the past few months. During the storms the Hotel Evacuation Rate Program was reactivated, three Marina hotels participated in this program. Spoke about marketing campaigns currently taking place.
 - Grace Silva-Santella – Announced Friends of the Marina Library will host their Book Sales on Friday and Saturday at the Marina Library from 10:00am-5:00pm and on Sunday from 10:00-1:00pm. Also announced on May 13th is the monthly Dad Reads event from 10:00-12:00 and then later that evening is the monthly Independent Movie (The Duke) event for ages 16 and older.
9. CONSENT AGENDA FOR THE SUCCESSOR AGENCY TO THE FORMER MARINA REDEVELOPMENT AGENCY: *Background information has been provided to the Successor Agency of the former Redevelopment Agency on all matters listed under the Consent Agenda, and these items are considered to be routine and non-controversial. All items under the Consent Agenda are normally approved by one motion. Prior to such a motion being made, any member of the public or City Council may ask a question or make a comment about an agenda item and staff may provide a response. If discussion or a lengthy explanation is required, the Council may remove an item from the Consent Agenda for individual consideration. If an item is pulled for discussion, it will be placed at the end of Other Action Items Successor Agency to the former Marina Redevelopment Agency.*

10. CONSENT AGENDA: *These items are considered to be routine and non-controversial. All items under the Consent Agenda may be approved by one motion. Prior to such a motion being made, any member of City Council may ask a question or make a comment about an agenda item and staff may provide a response. If discussion or a lengthy explanation is required, Council may remove the item from the Consent Agenda and it will be placed at the end of Other Action Items.*

a. ACCOUNTS PAYABLE: *(Not a Project under CEQA per Article 20, Section 15378)*

- (1) Accounts Payable Check Numbers 102067-102327, totaling \$1,742,657.22.
Successor Agency Accounts Payable Check Numbers: 109-111, totaling \$2,555.76.

b. MINUTES: *(Not a Project under CEQA per Article 20, Section 15378)*

- (1) April 4, 2023, Regular City Council Meeting
(2) April 18, 2023, Regular City Council Meeting

c. CLAIMS AGAINST THE CITY: None

d. AWARD OF BID: None

e. CALL FOR BIDS: None

f. ADOPTION OF RESOLUTIONS:

- (1) Adopting **Resolution No. 2023-36**, fixing and levying a special tax for principal and interest payments and administrative costs on the city's 2015 General Obligation Refunding Library Bonds for Fiscal Year 2023-2024; and **Resolution No. 2023-37**, certifying compliance with State Law (Proposition 218) with respect to special taxes for the 2015 General Obligation Refunding Library Bonds tax levy for fiscal year 2023-2024.
- (2) ~~Adopting Resolution No. 2023, receiving the Fiscal Year 2023-24 Engineer's Report for the Cypress Cove II Landscape Maintenance Assessment District; declaring its intention to levy an assessment in fiscal year 2023-24 in that district; and calling a public hearing for May 16, 2023. **Pulled by Council Member Visscher, becomes agenda item 11b**~~
- (3) ~~Adopting Resolution No. 2023, receiving the Fiscal Year 2023-24 Engineer's Report for the Seabreeze Landscape Maintenance Assessment District; declaring its intention to levy an assessment in fiscal year 2023-24 in that district; and calling a public hearing for May 16, 2023. **Pulled by Council Member Visscher, becomes agenda item 11c**~~
- (4) ~~Adopting Resolution No. 2023, receiving the Fiscal Year 2023-24 Engineer's Report for the Monterey Bay Estates Lighting & Landscape Maintenance Assessment District; declaring its intention to levy an assessment in fiscal year 2023-24 in that district; and calling a public hearing for May 16, 2023. **Pulled by Council Member Visscher, becomes agenda item 11d**~~
- (5) Adopting **Resolution No. 2023-38**, approving the Job Description and Salary Range for the City Engineer.

- g. APPROVAL OF AGREEMENTS: None
- h. ACCEPTANCE OF PUBLIC IMPROVEMENTS: None
- i. MAPS: None
- j. REPORTS: (RECEIVE AND FILE):
 - (1) Consider receiving Investment Reports for the City of Marina, City of Marina as Successor Agency to the Marina Redevelopment Agency, and Preston Park Sustainable Community Non-Profit Corporation (PPSC-NPC) for the quarter ended March 31, 2023.
- k. FUNDING & BUDGET MATTERS: None
- l. APPROVE ORDINANCES (WAIVE SECOND READING): None
- m. APPROVE APPOINTMENTS: None

Council Member McCarthy noted there were more than three assessment district in Marina and asked why they were presented at the same time.

Council Member Visscher requested to pull agenda items 10f(2), 10f(3) and 10f(4) for questions.

Mayor Pro Tem Medina Dirksen, questions for agenda item 10f(5), Do we have the qualification for this position? Is it customary to or might it be a practice that we might consider using some equivalent experiences?

Council Member Biala, question for agenda item 10f(5), Does this position impact the general fund? Were there any barriers for us to have not hired or put out a position earlier? Was there something preventing us from having this full-time position?

MCCARTHY/BIALA: TO APPROVE THE CONSENT AGENDA MINUS 10f(2), 10f(3) AND 10f(4). 5-0-0-0 Motion Passes.

- 11. PUBLIC HEARINGS: *In the Council's discretion, the applicant/proponent of an item may be given up to ten (10) minutes to speak. All other persons may be given up to three (3) minutes to speak on the matter.*
- 12. OTHER ACTIONS ITEMS OF THE SUCCESSOR AGENCY TO THE FORMER MARINA REDEVELOPMENT AGENCY: *Action listed for each Agenda item is that which is requested by staff. The Successor Agency may, at its discretion, take action on any items. Members of the public may be given up to three (3) minutes to speak.*
- 13. OTHER ACTION ITEMS: *Action listed for each Agenda item is that which is requested by staff. The City Council may, at its discretion, take action on any items. Members of the public may be given up to three (3) minutes to speak.*

Note: No additional major projects or programs should be undertaken without review of the impacts on existing priorities (Resolution No. 2006-79 – April 4, 2006).

- a. Council to receive the consultant's Objective Design Standards (ODS) presentation, receive any input from the public, and provide its own feedback on the key takeaways and community feedback presented.

Council asked questions about: contacting previous developers for their input; trees and landscaping in standards, attending workshops and looking for red-flag other jurisdictions might have encountered, status or DRB, ODS process, importance of subjective standards, culturally

inclusive design, changes (redline) between past document versus current document tonight, what is the importance of objective standards, length of entitlement process for developers, Cypress Knolls objective standards and zoning, ODS on commercial properties, survey validity if statistics don't match, how were developers chosen and what questions were asked of them,

Public Comments:

- Young Soo – Spoke about downtown design and that Marina has a unique diversity of population and its' various foods that can be purchased here versus other cities. Hopes council will keep in the direction of uniqueness.
- George Powell – Spoke on behalf of the Asian community stating they don't want to be forgotten when it comes to designs. Showed a few pictures of different Asian design buildings. In favor of streamline designs.
- Maria Dungo – Would like to see Asian architecture in the upcoming community design. city history come from a very rich community, consisting of Filipinos, Japanese, Korean, Vietnamese, Indonesian, and any other culture who came here many years ago before Marina was a city.
- David Kong – Asked that Council continue to reach out to the public to get their input on designs. Indicated that most of the people who answered the survey were not Asian or other ethnics.
- Mia Nguyen – Liked the Asian inspired pictures the previous speaker showed. Believe multicultural designs are the way to go. Suggested in the future gathering of surveys that we get a larger population that can respond.
- Jeff Markham – Think it's important that we look at what problem SB330 was actually trying to address some cities and jurisdictions were using local ordinances and design standards to limit construction of much needed housing. Marina is not one of those cities. Encouraged council and staff to read the April 16th Mercury News, article titled “Why do All Apartment buildings look the same?” Think we need to incorporate SB330 into a broader design process.
- Grace Silva-Santella – Hopes the Council moves forward with this and to have language the embraces diversity of architectural design will allow for architectural firms to create some exciting projects. Spoke about the cost she incurred when renovating her home and placing too many restrictive design standards you'll have a hard time getting some infill development to happen.
- Denise Turley – Commented on having homes too close together. Would like to see design standards done with common sense, such as roofs that drain into rainwater in barrels, which is done in many cultures.

- b. Adopting **Resolution No. 2023-39**, receiving the Fiscal Year 2023-24 Engineer's Report for the Cypress Cove II Landscape Maintenance Assessment District; declaring its intention to levy an assessment in fiscal year 2023-24 in that district; and calling a public hearing for May 16, 2023.
Pulled by Council Member Visscher, was agenda item 10f(2)

Council Member Visscher – Asked the following questions for all three (3) Assessment District item (10f(2), 10f(3) and 10f(4) : Can the amounts be increased over the maximum for future use? Is enough money being reserved for future expenses? If districts get dissolved, does

that mean the city takes care of the maintenance? Why is there no budget for supervision/inspections?

DELGADO/BIALA: TO APPROVE RESOLUTION NO. 2023-39, RECEIVING THE FISCAL YEAR 2023-24 ENGINEER'S REPORT FOR THE CYPRESS COVE II LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT; DECLARING ITS INTENTION TO LEVY AN ASSESSMENT IN FISCAL YEAR 2023-24 IN THAT DISTRICT; AND CALLING A PUBLIC HEARING FOR MAY 16, 2023. 5-0-0-0 Motion Passes

Public Comments: None received.

- c. Adopting **Resolution No. 2023-40**, receiving the Fiscal Year 2023-24 Engineer's Report for the Seabreeze Landscape Maintenance Assessment District; declaring its intention to levy an assessment in fiscal year 2023-24 in that district; and calling a public hearing for May 16, 2023. *Pulled by Council Member Visscher, was agenda item 10f(3)*

BIALA/MCCARTHY: TO APPROVE RESOLUTION NO. 2023-40, RECEIVING THE FISCAL YEAR 2023-24 ENGINEER'S REPORT FOR THE SEABREEZE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT; DECLARING ITS INTENTION TO LEVY AN ASSESSMENT IN FISCAL YEAR 2023-24 IN THAT DISTRICT; AND CALLING A PUBLIC HEARING FOR MAY 16, 2023. 5-0-0-0 Motion Passes

Public Comments: None received.

- d. Adopting **Resolution No. 2023-41**, receiving the Fiscal Year 2023-24 Engineer's Report for the Monterey Bay Estates Lighting & Landscape Maintenance Assessment District; declaring its intention to levy an assessment in fiscal year 2023-24 in that district; and calling a public hearing for May 16, 2023. *Pulled by Council Member Visscher, was agenda item 10f(4)*

DELGADO/MEDINA DIRKSEN: TO APPROVE RESOLUTION NO. 2023-40, RECEIVING THE FISCAL YEAR 2023-24 ENGINEER'S REPORT FOR THE SEABREEZE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT; DECLARING ITS INTENTION TO LEVY AN ASSESSMENT IN FISCAL YEAR 2023-24 IN THAT DISTRICT; AND CALLING A PUBLIC HEARING FOR MAY 16, 2023. 5-0-0-0 Motion Passes

Public Comments: None received.

14. **COUNCIL & STAFF INFORMATIONAL REPORTS:**

- a. Monterey County Mayor's Association [Mayor Bruce Delgado]

Mayor Delgado – April's Mayor Association meeting was cancelled. May's meeting is this Friday.

- b. Council reports on meetings and conferences attended (Gov't Code Section 53232).

Mayor Pro Tem Medina Dirksen – Reported out TAMC meeting and the presentation on Measure X.

Council Member McCarthy – Reported out the Monterey County Mosquito District held a ribbon cutting for their new building on Blanco Road. Spoke about the Sand Gilia Tour

Council Member Biala – Announced that the Odor Study has been completed. Spoke about the Sand Gilia Tourn and asked TAMC’s about their Habitat Management Plan and whether or not the surf-line would impact the Sand Gilia?

City Manager Long – Announced there not be a special meeting on May 9th.

15. ADJOURNMENT: The meeting adjourned at 9:50 PM.

Anita Sharp, Deputy City Clerk

ATTEST:

Bruce C. Delgado, Mayor

May 12, 2023

Agenda Item: **10f(1)**

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of May 16, 2023

**CITY COUNCIL CONSIDER ADOPTING RESOLUTION NO. 2023-,
APPROVING A RECLASSIFICATION OF AN ACCOUNTING
TECHNICIAN POSITION TO FINANCIAL ANALYST; AUTHORIZING
THE CITY MANAGER TO MAKE NECESSARY ADJUSTMENTS TO
CITY'S CLASSIFICATION AND COMPENSATION PLANS; AND
AUTHORIZING THE FINANCE DIRECTOR TO MAKE APPROPRIATE
BUDGETARY AND ACCOUNTING ENTRIES AND ADJUSTMENTS**

REQUEST:

It is requested that the City Council consider:

1. Adopting Resolution No. 2023-, approving a reclassification of an Accounting Technician position to Financial Analyst;
2. Authorizing the City Manager to make necessary adjustments to City's Classification and Compensation Plans;
3. Authorizing the Finance Director to make appropriate budgetary and accounting entries and adjustments.

BACKGROUND:

Chapter 2.08.070 of the Marina Municipal Code vests the City Manager with the responsibility for the efficient administration of all affairs of the City and effect such administrative reorganization of offices, positions and units under his direction as are in the interest of efficient, effective and economical conduct of the City's business; and recommend to the City Council such measures as he considers necessary.

Pursuant to Personnel Manual definition of reclassification: reclassification or reallocation shall mean the reassignment or change in allocation of an individual position by raising it to a higher, reducing it to a lower, or moving it to another class of the same level on the basis of significant changes in the kind or difficulty of duties and responsibilities in such a position.

ANALYSIS:

Prior to January 2023, the Finance Department consisted of one Finance Director, one Assistant Finance Director/Accounting Services Manager, one Payroll Technician and two Accounting Technicians. Additionally, the City has a contract with a local CPA to provide part-time accounting services. In January 2023, council approved the funding of a Financial Analyst position within the Finance Department. The current vacancy of an Accounting Technician position has allowed staff to reassess the vacant position and how it can best be utilized to meet the city's needs.

The current job description ("EXHIBIT A") for Financial Analyst includes the following duties:

- Assists in the accurate and proper maintenance of the City's double-entry accounting system including all sub-systems which may include payroll, accounts receivable, accounts payable, etc.
- Participate in the implementation of accounting procedures and methods, and analyzes existing procedures and prepares recommendations for revisions when necessary.

- Assists with the preparation and completion of periodic balancing and reconciliation of the general ledger and subsidiary accounts; provides departmental monthly reports for project accounting and cash balances
- Assists with the preparation, creation, and submission of daily financial transactions, monitors journals
- Participates in preparation of the City's annual financial statements and annual federal, state, and local reports; prepares working trial balances, working papers, and other audit schedules and documents
- Conducts a variety of complex professional level administrative, operational, financial, and analytical duties in support of the preparation of highly complex reports, studies, research and analysis of accounts, statistics, and legal requirements
- Provides assistance in resolving operational and administrative challenges to identify issues, identify solutions, develop recommendations and assist in implementations

The current monthly salary for a Financial Analyst position is represented below.

Financial Analyst Classification Salary Range

Classification	Monthly Salary Range
Financial Analyst	\$6,730 - \$8,181

Reclassification Discussion

The proposed reclassification will provide for greater ability of the Finance Department to meet the needs of a city that is growing in operational and financial complexity. The City's overall budget continues to grow in size, largely due to more diverse revenue sources and more complex financing structures, including requirements arising from newer tax measures (Measures N, U and X), the dissolution of the Fort Ord Reuse Authority (FORA), progressively complex developer agreements and a greatly expanded Capital Improvement Program. The reclassification of the vacant Accounting Technician position to Financial Analyst ensures that day-to-day operations of the Finance Department are properly executed, and complex finance projects are maintained and completed. It will also provide for cross training and budget support.

Similar to the existing Financial Analyst position, this reclassified position would be confidential, unrepresented, and exempt from the overtime provisions of the Fair Labor Standards Act (FLSA).

FISCAL IMPACT:

The additional salary and benefit expenses associated with the recommended position reclassification may total up to \$15,000. Additionally, the new Financial Analyst position will reduce the need for contract accounting services.

CONCLUSION:

This request is submitted for City Council consideration and action.

Respectfully submitted,



Juan Lopez
Finance Director

REVIEWED/CONCUR:

Layne Long
City Manager
City of Marina

Exhibit A – Financial Analyst Job Description
Exhibit B – Accounting Technician Job Description

RESOLUTION NO. 2023-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA APPROVING A RECLASSIFICATION OF THE ACCOUNTING TECHNICIAN POSITION TO FINANCIAL ANALYST AND AUTHORIZING THE CITY MANAGER TO MAKE NECESSARY ADJUSTMENTS TO CITY'S CLASSIFICATION AND COMPENSATION PLAN, AND AUTHORIZING FINANCE DIRECTOR TO MAKE APPROPRIATE BUDGETARY AND ACCOUNTING ENTRIES

WHEREAS, there is a need for a Financial Analyst position, and:

WHEREAS, the Financial Analyst position will be confidential and unrepresented, and:

WHEREAS, the proposed salary is as follows in the table below.

Classification	Monthly Financial Analyst Salary Range
Financial Analyst	\$6,730 - \$8,181

WHEREAS, there is sufficient funding in the current fiscal year 2022/2023 from unallocated fund balance, and there is sufficient on-going funding available from the General Fund in future years.

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

1. That the Accounting Technician to Financial Analyst reclassification is hereby approved, and;
2. That the Financial Analyst will confidential, unrepresented, and exempt from overtime and;
3. That the City Manager is hereby authorized and directed to make the necessary adjustments to the City's Classification and Compensation Plan
4. That the City's Finance Director is hereby authorized and directed to make the necessary and appropriate budget adjustments.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 16th day of May 2023 by the following vote:

AYES, COUNCIL MEMBERS:

NOES, COUNCIL MEMBERS:

ABSENT, COUNCIL MEMBERS:

ABSTAIN, COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk



Financial Analyst

Class Code:
500

CITY OF MARINA

Established Date: Jan 18, 2023

Revision Date: Jan 23, 2023

SALARY RANGE

\$38.83 - \$47.20 Hourly
\$6,731.00 - \$8,181.00 Monthly

DESCRIPTION:

Under general direction of the Finance Director or their designee, this position performs professional accounting work, including recording and reporting of financial transactions and preparation of financial reports; plans, organizes, coordinates, and performs a variety of highly responsible and complex analytical, statistical, financial, and administrative duties related to the City's budget; and provides budgetary control for assigned funds and City departments. This position also provides support in various functional areas of the Department of Finance, including payroll, accounts payable, accounts receivable contract administration, grant administration, regulatory compliance, and/or program management.

SUPERVISION RECEIVED AND EXERCISED: Receive administrative direction from the Finance Director or their designee.

EXAMPLES OF 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. Duties may include, but are not limited to the following:

- Assists in the accurate and proper maintenance of the City's double-entry accounting system including all sub-systems which may include payroll, accounts receivable, accounts payable, etc.
- Participate in the implementation of accounting procedures and methods, and analyzes existing procedures and prepares recommendations for revisions when necessary.
- Assists with the preparation and completion of periodic balancing and reconciliation of the general ledger and subsidiary accounts; provides departmental monthly reports for project

accounting and cash balances

- Assists with the preparation, creation, and submission of daily financial transactions, monitors journals
- Participates in preparation of the City's annual financial statements and annual federal, state, and local reports; prepares working trial balances, working papers, and other audit schedules and documents
- Conducts a variety of complex professional level administrative, operational, financial, and analytical duties in support of the preparation of highly complex reports, studies, research and analysis of accounts, statistics, and legal requirements
- Provides assistance in resolving operational and administrative challenges to identify issues, identify solutions, develop recommendations and assist in implementations
- Performs internal audits of operations and communicates results in oral or written format
- May be assigned to participate in the collective bargaining process, as staff support and performs all duties required by the process including, but not limited to costing, assisting in recommendations for changes to contract language and other related duties
- Coordinates with respective city departments the processing of grant expenditures and requests for reimbursements or fund draw downs.
- Interprets rules, regulations, laws, MOU's and policies in making recommendations to management personnel.
- Analyzes accounting and financial records and prepares written and oral reports as may be needed in a clear and understandable manner
- Assists in the preparation of the annual budget including, but not limited to: revenue and expenditure forecasting and research; Capital Improvement Plan project and equipment justifications and ranking; and costing of authorized positions
- Participates in the selection, training, development, and evaluation of department support staff; may act as the supervisor in his/her absence
- Oversees the collection and proper accounting of City revenue; may occasionally provide coverage for the front counter collection functions to ensure good public relations are maintained
- Oversees the investment of idle cash and transfer of funds as needed to meet cash flow requirements
- In conjunction with the appropriate departments and outside agencies, develop, implement and monitor activities to provide technical accounting and services
- Provides assistance in the administration and monitoring status of adopted budget (Revenues and Expenditures), including the Capital Improvement Program.
- Researches projects and surveys for administrative and operational needs: budgeting, labor negotiations, procedures and policies

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:

- Accounting and Auditing Principles
- Governmental Accounting and financial analysis
- Advanced principles of financial administration, including budgeting, reporting, taxation, and revenue
- Pertinent laws and regulations governing fiscal recordkeeping and government organizations
- Organization and operation of municipal government
- Grant accounting and reporting
- City's Financial and Human Resources Management ERP System or a comparable system
- Research techniques and report writing

- Policy administration
- Staff supervision, lead training, and performance evaluation
- Modern office practices, procedures, and administration
- Customer service best practices

Ability to:

- Utilize accounting software and standard office software including spreadsheets, word processing, and electronic mail
- Examine and verify financial documents and reports
- Prepare complex financial statements, reports, and analyses
- Communicate effectively both verbally and in writing
- Establish and maintain effective working relationships

Skills to:

- Exercise individual and innovative judgment and make difficult decisions.
- Exhibit discretion and integrity when handling sensitive situations.

Education and Experience

Any combination of experience and education that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

- **Education:** Equivalent to Bachelor's degree from an accredited college or university in accounting, finance, or closely related field;
- **Experience:** Three (3) years of increasingly responsible, professional accounting or analytical experience in public finance.

Examples of another equivalent combinations include:

- Associate degree from an accredited college or university with major coursework in accounting, business administration or related field with six (6) years of increasingly responsible experience in accounting, bookkeeping or financial analysis.

License and Certification:

- Possession of or ability to obtain a California driver's license.

TOOLS USED, ENVIRONMENTAL ELEMENTS & PHYSICAL DEMANDS:

EQUIPMENT USED: Requires frequent use of personal computer, including word processing, database and spreadsheet programs, telephone, copy and fax machines, and all tools and equipment necessary to successfully perform the essential and important duties of the position.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Work is performed mostly in an office setting. Some outdoor work is required. Hand to eye coordination is necessary to operate computers and various pieces of office equipment. While performing the duties of this job, the employee is occasionally required to stand, walk, use hands to finger, handle, feel or operate objects, tools, or controls; and reach with hands and arms. The employee is occasionally required to sit, climb or balance, stoop, kneel, crouch, or crawl, talk or hear, and

smell, and frequently sign legal documents and/or plans. The employee must occasionally lift and/or move up to 25 pounds.

ENVIRONMENTAL ELEMENTS: Employees work in an office environment or in any building or structure within the service area. Work may be performed outdoors with exposure to inclement weather, exposure to noise, dust, grease fumes, gases and potentially hazardous chemicals. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and



Accounting Technician

Class Code:
105

CITY OF MARINA
Established Date: Jan 1, 2019
Revision Date: Jul 16, 2019

SALARY RANGE

\$30.29 - \$36.81 Hourly
\$5,250.27 - \$6,380.40 Monthly

DESCRIPTION:

Under direction, to perform complex paraprofessional accounting duties that include application of technical accounting principles and procedures requiring considerable interpretive ability and judgment, and related duties as required. Accounting Technicians perform complex technical accounting assignments and analysis in functional areas such as general and subsidiary ledgers, payroll, accounts payable, accounts receivable, revenue collection and recordation, business, animal and other license administration. Accounting Technicians typically exercise a high degree of independence, exercise considerable interpretive ability and judgment, perform their duties with minimal technical supervision and coordinate and integrate their work product with other personnel and departments.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from the Accounting Services Manager and Finance Director. Exercises no direct supervision over staff.

EXAMPLES OF DUTIES:

EXAMPLE OF 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.

Duties may include, but are not limited to the following:

- Maintain and reconcile and analyze various ledgers, reports and accounting records.
- Prepare, review, post and verify accounting entries to maintain, correct and adjust accounting records with appropriate supporting documentation.
- Monitor and reconcile various accounts to verify funds availability and expenditure classification.
- Provide fiscal information, explain procedures, answer questions and provide technical instruction and support regarding applicable procedures and methods to staff.
- Provide public counter services and provide information concerning fiscal matters.

- Perform complex tasks pertaining to accounts receivable, grants, loans, leases and other related matters.
- Collect, record, verify and deposit cash from loan payments, license fees, fines and other revenue sources.
- Review and verify purchase orders for accuracy and process and prepare appropriate payment.
- Process and prepare accounts payable checks validating invoice and supporting documentation.
- Maintain, review and reconcile expenditure records to source documents to assure accuracy.
- Use personal computer and LAN network to maintain accounting and other fiscal records.
- Explain and interpret city code related to business license, animal license and other fees and fiscal regulations as required.
- Prepare expenditure records for City Council approval.
- Prepares reports, correspondence, analyses, summaries and other accounting and fiscal documents.
- Maintain loan records and compute loan payments.
- Prepare financial reports for Federal, State and other grant reporting and claiming requirements.
- Other duties as assigned.

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:

- Basic Generally Accepted Accounting Principles, methods, practices and procedures.
- Accounts payable, accounts receivable, payroll, licensing and cash practices and procedures.
- Computerized accounting and financial applications.
- Basic governmental accounting is desirable.
- Basic budgetary processes and procedures.
- Mathematics and basic statistics.
- Modern office methods, practices and procedures.

Ability to:

- Work independently and without extensive technical supervision or oversight.
- Devise, create and adapt work procedures and record keeping system to meet changing needs.
- Relate various accounting records and documents to fiscal analyses and financial reports.
- Identify and rectify inconsistencies and inaccuracies in the accounting records.
- Apply legal requirements and accounting principles to an assignment.
- Establish and maintain cooperative relationships with the public and others contacted in the course of work.

- Operate various office equipment including typewriter, copier, mailing machine, calculator and computer.
- Communicate clearly and effectively with the public and other staff.
- Utilize computerized systems to enter, retrieve and perform basic analysis of data.

Skills to:

- Exercise individual and innovative judgment and make difficult decisions.
- Exhibit discretion and integrity when handling sensitive situations.

?Education and Experience

Any combination equivalent to training and experience that would provide the required knowledge and abilities would be acceptable for employment. A typical background for minimum qualifications in both education and experience would be:

- **Education:** High School Diploma or Equivalent. Associate degree from an accredited college or university with major coursework in accounting, business administration or related field highly desirable.
- **Experience:** Two (2) years of increasingly responsible experience in accounting or bookkeeping.

Examples of other equivalent combinations include:

- Bachelor degree from an accredited institution with two years responsible experience in accounting or bookkeeping
- High school diploma or equivalent with eight years of increasingly responsible experience in accounting or bookkeeping.

TOOLS USED, ENVIRONMENTAL ELEMENTS & PHYSICAL DEMANDS:

TOOLS AND EQUIPMENT USED

Requires frequent use of personal computer, including word processing, database and spreadsheet programs, telephone, copy and fax machines, and all tools and equipment necessary to successfully perform the essential and important duties of the position.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Work is performed mostly in an office setting. Some outdoor work is required. Hand to eye coordination is necessary to operate computers and various pieces of office equipment.

While performing the duties of this job, the employee is occasionally required to stand, walk, use hands to finger, handle, feel or operate objects, tools, or controls; and reach with hands and arms. The employee is occasionally required to sit, climb or balance, stoop, kneel, crouch, or crawl, talk or hear, and smell, and frequently sign legal documents and/or plans. The employee must occasionally lift and/or move up to 25 pounds.

ENVIRONMENTAL ELEMENTS

Employees work in an office environment or in any building or structure within the service area. Work may be performed outdoors with exposure to inclement weather, exposure to noise, dust, grease fumes, gases and potentially hazardous chemicals. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

May 5, 2023

Item No. **10f(2)**

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of May 16, 2023

**CONSIDER ADOPTING RESOLUTION NO. 2023-, AMENDING CITY
CONFLICT OF INTEREST CODE**

RECOMMENDATION:

It is recommended that the City Council:

1. Adopting Resolution No. 2023-, amending the City's Conflict of Interest Code.

BACKGROUND:

The Fair Political Practices Commission (FPPC) authorizes municipalities to determine and designate positions required to file the Statement of Economic Interests (Form 700), and what interests must be disclosed.

At the regular meeting August 19, 2008, the City Council adopted Resolution No. 2008-185, approving amendments to the City's Conflict of Interest Code (Code) to revise the list of designated positions. ("EXHIBIT B")

The Political Reform Act requires every local government agency to review its Code biennially. The City's Code has not been updated since August 19, 2008. The City Council is the reviewing body for the City.

ANALYSIS:

There have been substantial changes in the City's organizational structure since the last Code was approved. Promotions and new positions that make financial decisions have been established and should be included in the list of designated positions for the filing Form 700s.

By adopting the proposed resolution, the *new positions (noted in bold italics)* will be appropriately included in the City's Conflict of Interest Code, and the strikethrough text will be eliminated ("EXHIBIT A").

FISCAL IMPACT:

None

CONCLUSION:

This request is submitted for City Council consideration and action.

Respectfully submitted,

Layne Long
City Manager
City of Marina

RESOLUTION NO. 2023-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA
APPROVING AMENDMENT TO THE CONFLICT-OF-INTEREST CODE
TO REVISE THE LIST OF DESIGNATED POSITIONS

WHEREAS, the Fair Political Practices Commission (FPPC) authorizes municipalities to determine and designate positions required to file Statement of Economic Interests (Form 700);and

WHEREAS, the City Council of the City of Marina (City) desires that elected and appointed officials and designated employees be prohibited from making, participating in the making, or attempting to use their positions to influence a governmental decision in which they know or have reason to know they have a financial interest; and

WHEREAS, at the regular meeting August 19, 2008, the City Council adopted Resolution No. 2008-185, approving amendments to the City's Conflict of Interest Code (Code) to revise the list of designated positions; and

WHEREAS, the Political Reform Act requires every local government agency to review its Code biennially to ensure the Code reflects current staffing, and submit an amended Code if necessary; and

WHEREAS, the City's Code has not been updated since August 19, 2008; and

WHEREAS, the City has authorized promotions and established new positions that make financial decisions which should be included in the list of designated positions for the filing of Form 700s; and

WHEREAS, this Resolution shall supersede Resolution No. 2008-185; and

WHEREAS, the City determined the proposed action is not a project as defined by the California Environmental Quality Act (CEQA) Guidelines Section 15378.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Marina

1. The foregoing recitals are adopted as findings of the City Council as though fully set forth herein.
2. The Council approves amendment to the Conflict-of-Interest Code ("Exhibit A").
3. Resolution 2008-185 is hereby rescinded.
4. This Resolution shall be effective immediately.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 16th day of May 2023, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk

**CITY OF MARINA
CONFLICT OF INTEREST CODE**

DISCLOSURE CATEGORIES

General: Designated employees or individuals shall disclose their financial interest pursuant to the appropriate disclosure category as indicated. Disclosure categories pertain to investments, real property, business positions and sources of incomes, including loans, gifts and travel payments from sources located in or doing business within the jurisdiction of the City of Marina.

Category 1: An appointed board, committee, or commission member, or a designated City employee or consultant in this category must report all investments, business positions, interests in real property, and sources of income, including gifts, loans, and travel payments from third parties (not the City) within the City of Marina jurisdiction.

Category 2: An appointed board, committee, or commission member, or a designated City Employee or consultant, who does not participate in decisions involving real property must report investments, business positions in business entities, and sources of income, including receipts of gifts, loans, and travel payments from third parties (not the City) within the City of Marina's jurisdiction.

Category 3: Designated positions in this category must report investments, business positions in business entities, and income, including receipts of gifts, loans, and travel payments, from sources that provide information technology and telecommunications goods, products or services, including but not limited to, computer hardware or software companies, computer consultant services, training, data processing firms, and media services.

Category 87200: An officer designated in Government Code §87200 is required to file full disclosure of all categories pursuant to the Political Reform Act. Refer to Government Code §§87200-87210.

LIST OF DESIGNATED POSITIONS AND DISCLOSURE CATEGORIES

POSITIONS

DISCLOSURE CATEGORIES

Mayor and Councilmembers	87200
Planning Commissioners	87200
City Manager	87200
City Attorney	87200
Finance Director	87200
Candidates for Mayor and Council	87200

POSITIONS

DISCLOSURE CATEGORIES

Accounting Services Manager	1
Airport Services Manager	1
Assistant City Manager	1
Chief Building Inspector	1
Chief Building Official	1
City Clerk	1
Commission/Committee/Board Members*	1 2
Design Review Board	

RESOLUTION NO. 2008-185

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA
APPROVING AMENDMENT TO THE CONFLICT OF INTEREST CODE
TO REVISE THE LIST OF DESIGNATED POSITIONS

WHEREAS, the Fair Political Practices Commission (FPPC) authorizes municipalities to determine and designate positions required to file Statement of Economic Interest/Conflict of Interest Statements, and;

WHEREAS, on October 16, 2007, the City Council adopted Resolution No. 2007-240, approving amendments to the Conflict of Interest Code to revise the list of designated positions, and;

WHEREAS, since the adoption of Resolution No. 2007-240, it was determined that the position of Police Chief was not included when the position of Community Services Director/Public Safety Director was eliminated

WHEREAS, there have been promotions and new positions established that make financial decisions which should be included in the list of designated positions for the filing Statement of Economic Interest/Conflict of Interest Statements.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Marina does hereby approve amendment to the Conflict of Interest Code ("Exhibit A").

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 19th day of August 2008, by the following vote:

AYES: COUNCIL MEMBERS: Amadeo, Ford, Gray, McCall, Wilmot

NOES: COUNCIL MEMBERS: None

ABSENT: COUNCIL MEMBERS: None

ABSTAIN: COUNCIL MEMBERS: None

Gerald J. Wilmot, Mayor

ATTEST:

Anita Sharp, Administrative Assistant

APPENDIX A

<u>Designated Position</u>	<u>Designated Category</u>
Accounting Services Manager	1
Airport Commission Members	1
Airport Director	1
Airport Operations Manager	1
<i>Airport Services Manager</i>	<i>1</i>
Assistant City Manager	1
Building Director	1
Chief Building Inspector	1
<i>Chief Building Official</i>	<i>1</i>
City Clerk	1
Commission/Committee/Board Members*	1
Design Review Board Members	
Economic Development Commission Members	
Economic Development Commission Loan Board Members	
Public Works Commission Members	
Recreation and Cultural Services Commission Members	
Tree Committee Members	
Airport Commission Members	
Redevelopment Agency Members	1
Community Development Director	1
<i>Consultants and Contractors**</i>	<i>1</i>
Development Services Director	1
Economic Development Coordinator	1
Economic Redevelopment Manager	1
Engineering Services Manager	1
Financial Analyst	1

APPENDIX A (Contd.)

Fire Chief	1
Fire Captain	1
<i>Fire Lieutenant</i>	<i>1</i>
<i>Fire Division Chief</i>	<i>1</i>
Grants Manager	1
Human Resources and Risk Management Director	1
<i>Marina Small Business Incubator/Technology Cluster Manager</i>	<i>1</i>
<i>Marina Small Business Incubator/Technology Cluster Director</i>	<i>1</i>
<i>Marina Small Business Incubator/Technology Cluster Assistant Director</i>	<i>1</i>
Management Analyst	1
<i>Housing Program Coordinator</i>	<i>1</i>
<i>Parks Maintenance Supervisor</i>	<i>1</i>
Personnel/Risk Manager	1
Planning Project Manager	1
Planning Services Manager	1
<i>Police Captain</i>	<i>1</i>
<i>Police Chief</i>	<i>1</i>
<i>Police Lieutenants-Adjutant</i>	1
<i>Project Manager -/Planner</i>	1
Public Safety Commanders (Fire & Police)	1
<i>Public Safety Sergeants</i>	<i>1</i>

APPENDIX A (Contd.)

<i>Public Works Superintendent</i>	<i>1</i>
<i>Public Works Supervisor</i>	<i>1</i>
<i>Recreation Leaders</i>	<i>1</i>
Recreation Program Coordinator	1
Real Property Coordinator	1
Recreation and Cultural Services Director	1
Redevelopment Agency Members	1
Senior Planner	1
Strategic Development Center Director	1
Streets & Building Superintendent	1

*COMMISSION/COMMITTEE/BOARD MEMBERS: Commission/Committee/Board members appointed by the City Council shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code.

**CONSULTANTS: Consultants shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation:

The City Manager may determine in writing that a particular consultant, although a “designated position,” is hired to perform a range of duties that are limited in scope and thus is not required to fully comply with the disclosure requirements as described in Appendix B. Such written determination shall include a description of the consultant’s duties and, based upon that description, a statement of the extent of the disclosure requirements. The City Manager’s determination is a public record and shall be retained for public inspection in the same manner and location as set forth in this Resolution.

NOTE: City Council Members, the City Manager, City Attorney, Planning Commissioners, City Treasurer, Finance and all City Officials (including employees and consultants) who manage public investments shall not be considered designated positions herein so long as those individuals are required to file Disclosure Statements pursuant to Government Code Section 87200 et seq. or successors thereto.

APPENDIX B**DISCLOSURE CATEGORIES**General Provisions:

When a member, officer, employee or consultant who holds a designated position is required to disclose investments and sources of income, he or she shall disclose investments in business entities and sources of income that do business in the jurisdiction, plan to do business in the jurisdiction, or have done business in the jurisdiction within the past two years. In addition to other activities, a business entity is doing business with the jurisdiction if it owns real property within the jurisdiction.

When a designated member, officer, employee or consultant who holds a designated position is required to disclose sources of income, he or she shall disclose gifts received from donors located inside as well as outside the jurisdiction:

When a designated member, officer, employee or consultant who holds a designated position is required to disclose interests in real property, he or she shall disclose the type of real property described below, if it is located in whole, or in part, within or not more than two miles outside the boundaries of the jurisdiction, or within two miles of any land owned or used by the City.

When a designated member, officer, employee or consultant who holds a designated position is required to disclose business position, he or she shall disclose positions in business entities that do business in California, plan to do business in California, or have done business in California within the past two years.

For purposes of this Conflict of Interest Code, the jurisdiction is that area within the legal boundaries of the City of Marina.

Disclosure Category:

A member, officer, employee or consultant holding a position assigned to Disclosure Category 1 shall, in the manner described above, report:

- (a) All investments in business entities and sources of income in the jurisdiction;
- (b) Interests in real property in the jurisdiction that were acquired by, leased or otherwise used by the City of Marina.
- (c) His or her status as director, officer, partner, trustee, employee or holder of a management position in any business entity within the jurisdiction.

August 12, 2008

Item No. **8f(3)**

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of August 19, 2008

**RECOMMENDATION TO CONSIDER ADOPTING RESOLUTION NO.
2008-, AMENDING CITY CONFLICT OF INTEREST CODE**

RECOMMENDATION:

It is recommended that the City Council:

1. Consider adopting Resolution No. 2008-, amending City Conflict of Interest Code.

BACKGROUND:

The Fair Political Practices Commission (FPPC) authorizes municipalities to determine and designate positions required to file Statement of Economic Interest/Conflict of Interest Statements.

At the regular meeting of October 16, 2007, the City Council adopted Resolution No. 2007-240, approving amendments to the City's Conflict of Interest Code to revise the list of designated positions.

ANALYSIS:

When the position of Community Services Director/Public Safety Director was eliminated and the Police Chief position was created, the updated position and title were not included in Resolution No. 2007-240.

In addition, there have been promotions and new positions established that make financial decisions that should be included in the list of designated positions for the filing Statement of Economic Interest/Conflict of Interest Statements.

By adopting the proposed resolution, the *new positions (noted in bold italics)* will be appropriately included in the Conflict of Interest Code ("EXHIBIT A").

FISCAL IMPACT:

None

CONCLUSION:

This request is submitted for City Council consideration and possible action.

Respectfully submitted,

Joy P. Junsay
City Clerk
City of Marina

REVIEWED/CONCUR:

Anthony J. Altfeld
City Manager
City of Marina

NOTED FOR FISCAL IMPACT:

Richard B. Standridge, CPA
Interim Finance Director
City of Marina

POSITIONS**DISCLOSURE CATEGORIES**

Economic Development Commission
~~Economic Development Commission Loan Board~~
 Public Works Commission
 Recreation & Cultural Services Commission
 Tree Committee
~~Airport Commission~~
~~Redevelopment Agency~~

Community Development Director	1
Consultants and Contractors**	1
Development Services Director	1
Economic Development Coordinator	2
Economic Redevelopment Manager	1
Engineering Services Manager	2
Fire Chief	1
Fire Division Chief	1
Fire Captains	2
Fire Lieutenant	2
Grants Manager	1
Human Resources and Risk Manager	1
Small Business Incubator/Technology Cluster Manager	1
Small Business Incubator/Technology Cluster Director	1
Small Business Incubator/Technology Cluster Asst. Director	1
Management Analyst	1 2
Housing Program Coordinator	1
Planning Project Manager	1
Planning Services Manager	1
Police Captains / Commanders	1
Police Chief	1
Police Lieutenants	2
Project Manager /Planner	1
Public Safety Commanders	1
Public Safety Sergeants	1
Public Works Superintendent	1
Public Works Director	1
Recreation Leaders	2
Recreation Program Coordinator	1
Real Property Coordinator	1
Recreation & Cultural Services Director	1
Senior Planner	1
Strategic Development Center Director	1
Streets and Building Superintendent	1

* COMMISSION/COMMITTEE/BOARD MEMBERS: Commission/Committee/Board members appointed by the City Council shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code.

** CONSULTANTS: Consultants shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitation:

The City Manager may determine in writing that a particular consultant, although a “designated position,” is hired to perform a range of duties that are limited in scope and thus is not required to fully comply with the disclosure requirements as described in **Disclosure Category1**. Such written determination shall include a description of the consultant’s duties and, based upon that description, a statement of the extent of the disclosure requirements. The City Manager’s determination is a public record and shall be retained for public inspection in the same manner and location as set forth in this Resolution.

NOTE: City Council Members, the City Manager, City Attorney, Planning Commissioners, City Treasurer, Finance and all City Officials (including employees and consultants) who manage public investments shall not be considered designated positions herein so long as those individuals are required to file Disclosure Statements pursuant to Government Code Section 87200 et seq. or successors thereto.

May 3, 2023, 2021

Item No. **10h(1)**

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of May 16, 2023

**CITY COUNCIL CONSIDER ADOPTING RESOLUTION NO. 2023-,
ACCEPTING THE COMPLETION OF AIRPORT BUILDING 533
EXTERIOR IMPROVEMENTS PROJECT AND AUTHORIZING THE
FILING OF A NOTICE OF COMPLETION WITH THE MONTEREY
COUNTY RECORDER'S OFFICE**

REQUEST:

It is requested that the City Council consider:

1. Adopting Resolution No. 2023-, accepting the completion of the Airport Building 533 Exterior Improvement Project, and;
2. Authorizing the filing of a Notice of Completion with the Monterey County Recorder's Office.

BACKGROUND:

At the regular meeting of July 2, 2019, the City Council adopted Resolution No. 2019-64, adopting the Fiscal Year 2019-20 and 2020-21 budgets. Building 533 Improvements Project #2004 was listed as a funded, active project in the Airport Capital Projects Fund 460.

Building 533, located at 721 Neeson Road, serves building tenants including Monterey Bay Skydive, pilots, and the public. The Building 533 Improvements Project #2004 included construction of interior and exterior improvements to continue the viability of the building. Building 533 exterior siding was deteriorated and in need of replacing/rehabilitating to protect the structure and interior of the building. Also, the interior ground level restrooms need upgrading to refurbish outdated facilities and to meet American with Disabilities Act (ADA) requirements.

The proposed improvements to Building 533 was phased into two projects. The first phase included the exterior improvements including siding rehabilitation. The second phase included the interior improvements to make the restrooms ADA compliant. The phasing of the improvements would facilitate the completion of the work and prioritize the exterior improvements to inhibit further deterioration of the building.

At the regular meeting of June 2, 2021, the City Council adopted Resolution No. 2021-61, approving advertising and call for bids for the Marina Airport Building 533 Exterior Improvements project.

At the regular meeting of August 3, 2021, the City Council adopted Resolution No. 2021-88, rejecting all bids, and approving re-advertising and call for bids for the Marina Airport Building 533 Exterior Improvements project.

At the regular meeting of October 19, 2021, the City Council adopted Resolution No. 2021-109, awarding a construction contract for the Marina Airport Building 533 Exterior Improvements project to Color New Company of Woodland Hills, California in the amount of \$471,900 plus a 10% construction contingency. Also included in this resolution is the appropriation of additional funds in the amount of \$454,570.00.

ANALYSIS:

Following is the project expenditure summary:

Project Expenditure Summary		
Description	Approved Amount	Expense Amount
Project Management, Architectural Services, Construction Management & Inspection	\$ 130,834.07	\$ 119,514.53
Color New Co. Construction Award	\$ 471,900.00	\$ 471,900.00
10% Construction Contingency	\$ 47,190.00	
Construction Change Orders (3 total)		\$ 25,687.00
Additional Repair by On Call Contractor, authorized by the City		\$ 11,594.18
Total Construction Cost		\$ 509,180.72
TOTAL PROJECT COST		\$ 618,837.75

The final construction cost with three construction change orders plus two work orders, removal of deteriorated stairs and removal and replacement of deteriorated door to the mechanical room, completed by Thayer Construction (City On-Call Contract) is \$509,180.72. The three construction change orders were for additional painting requested by the City, a change in material to better match the existing siding, and miscellaneous work needed to complete the work.

The total project cost is \$618,837.75. The architectural services include design and preparation of bidding documents for the interior improvements. The coating phase of the project was substantially completed on May 3, 2022 and the installation of polycarbonate clear panels was substantially completed on December 16, 2022. The project was delayed due to weather and material delay. In December 2022 and April 2023, the Contractor performed warranty repair on the coating. **EXHIBIT B** shows the before, during and after construction photos of B533 exterior improvements.

The Marina Airport Building 533 Exterior Improvements project is complete. It is appropriate to accept these public improvements and to file a Notice of Completion for the project with the Monterey County Recorder's Office ("**EXHIBIT A**"). Following Council approval, a Notice of Completion will be filed, and contract retention release is 35 days after the recording of the Notice of Completion.

FISCAL IMPACT:

No additional budget impact due to this action. Approval will result in release of contract payment retention which was budgeted and approved at the time of contract award. Airport CIP project Building 533 Improvements Project #2004 has a total allocation of \$650,925. Remaining project funds may be used in interior improvements to Building 533.

California Environmental Quality Act (CEQA)

The City of Marina Planning Division determined that this action, acceptance of project and authorization to file Notice of Completion for the City of Marina Airport Building 533 External Improvements is maintenance of existing infrastructure and is not a project as defined by the California Environmental Quality Act (CEQA) (CCR, Title 14, Chapter 3 ("CEQA Guidelines"), Article 20, Section 15378).

CONCLUSION:

This request is submitted for City Council consideration and possible action.

Respectfully submitted,

Elvira Morla-Camacho, P.E., QSD
Project Management Services
Wallace Group

REVIEWED/CONCUR:

Matthew Nelson
Airport Manager
City of Marina

Brian McMinn, P.E., P.L.S.
Public Works Director/City Engineer
City of Marina

Layne P. Long
City Manager
City of Marina

RESOLUTION NO. 2023-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA
ACCEPTING THE COMPLETION OF THE CITY OF MARINA AIRPORT
BUILDING 533 EXTERIOR IMPROVEMENTS PROJECT AND
AUTHORIZING THE FILING OF A NOTICE OF COMPLETION WITH THE
MONTEREY COUNTY RECORDER'S OFFICE

WHEREAS, at the regular meeting of July 2, 2019, the City Council adopted Resolution No. 2019-64, adopting the Fiscal Year 2019-20 and 2020-21 budgets; and,

WHEREAS, Building 533 Improvements Project #2004 was listed as a funded, active project in the Airport Capital Projects Fund 460; and,

WHEREAS, the proposed improvements to Building 533 was phased into two projects. The first phase included the exterior improvements including siding rehabilitation. The second phase included the interior improvements to make the restrooms ADA compliant. The phasing of the improvements would facilitate the completion of the work and prioritize the exterior improvements to inhibit further deterioration of the building; and,

WHEREAS, at the regular meeting of June 2, 2021, the City Council adopted Resolution No. 2021-, approving advertising and call for bids for the Marina Airport Building 533 Exterior Improvements Project; and,

WHEREAS, at the regular meeting of August 3, 2021, the City Council adopted Resolution No. 2021-61, rejecting all bids, and approving re-advertising and call for bids for the Marina Airport Building 533 Exterior Improvements Project; and,

WHEREAS, at the regular meeting of October 19, 2021, the City Council adopted Resolution No. 2021-88, awarding a construction contract for the Marina Airport Building 533 Exterior Improvements project to Color New Company of Woodland Hills, California in the amount of \$471,900 plus a 10% construction contingency. Also included in this resolution is the appropriation of additional funds in the amount of \$454,570.00; and,

WHEREAS, the final construction cost with three construction change orders plus two work orders, removal of deteriorated stairs and removal and replacement of deteriorated door to the mechanical room, completed by Thayer Construction (City On-Call Contract), is \$509,180.72. The three construction change orders were for additional painting requested by the City, change in material to better match the existing siding, and miscellaneous work needed to complete the work; and,

WHEREAS, the total project cost is \$618,837.75. The architectural services include design and preparation of bidding documents for the interior improvements. The coating phase of the project was substantially completed in May 2022 and the installation of polycarbonate clear panels was substantially completed in December 2022. The project was delayed due to weather and material delay. In December 2022 and April 2023, the Contractor performed warranty repair on the coating; and,

WHEREAS, there is no additional budget impact due to this action. Approval will result in release of contract payment retention which was budgeted and approved at the time of contract award. Airport CIP project Building 533 Improvements Project #2004 has a total allocation of \$650,925. Remaining project funds maybe be used in interior improvements to Building 533; and,

WHEREAS, the Marina Airport Building 533 Exterior Improvements project is complete. It is appropriate to accept these public improvements and to file a Notice of Completion for the project with the Monterey County Recorder's Office ("EXHIBIT A"). Following Council approval, a Notice of Completion will be filed, and contract retention release is 35 days after the recording of the Notice of Completion; and,

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Marina does hereby:

1. Accept the completion of the Airport Building 533 Exterior Improvement Project; and,
2. Authorizing the filing of a Notice of Completion with the Monterey County Recorder's Office.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 16th day of May 2023, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Bruce Delgado, Mayor

Anita Sharp, Deputy City Clerk

After Recordation Return To:

City of Marina
Public Works Department
211 Hillcrest Avenue
Marina, CA 93933

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN that the City of Marina, a municipal corporation, did, on the 3rd day of November 2021, enter into a contract with New Color Company of Woodland Hills, California wherein said contractor agreed to complete all work for the City of Marina Airport Building 533 Exterior Improvements Project in accordance with the plans, specifications, addenda and construction change orders issued by the City of Marina.

That the work under said contract was completed by the contractor or assignee and accepted by the City of Marina on May 16, 2023.

The real property involved in said contract is described as 721 Neeson Road, Marina California with the property interest of the City as Owner.

Dated: May 17, 2023

MARINA, a Municipal Corporation

BY _____
Brian McMinn, P.E./P.L.S.
Public Works Director/City Engineer

VERIFICATION

I, the undersigned, say: I am the Public Works Director/City Engineer of the City of Marina, a Municipal Corporation, and the declarant of the foregoing notice of completion: I have read said notice of completion and know the contents thereof; the same is true of my own knowledge. I declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, 2023, at Marina, California.

Brian McMinn P.E./P.L.S.
Public Works Director/City Engineer



Bldg. 533 South Elevation
Pre-construction Photo

During Construction
Photo



Bldg. 533 South Elevation Post Construction Photo

May 12, 2023

Item No: **10j(1)**

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of May 16, 2023

**CITY COUNCIL TO CONSIDER ADOPTING RESOLUTION NO. 2023-,
RECEIVING AND FILING THE ANNUAL FINANCIAL REPORT AND
THE AUDITOR GOVERNANCE LETTERS**

REQUEST:

It is requested that the City Council:

1. Receive and file the City's Annual Audit for the period ending June 30, 2022; and,
2. Receive and file the City's Annual Single Audit Report for the period ending June 30, 2022.
3. Receive and file the City of Marina Auditor Governance Letter (SAS 114) and Management Letter (SAS 115) for the fiscal year ending June 30, 2022.

BACKGROUND:

State law requires that the City of Marina prepare annual, audited financial statements. The attached audit fulfills that requirement. The audit contains a lengthy discussion of the financial statements and substantial financial notes that discuss the City's debt, pension position, fund balance situation and other aspects of the City's financial condition. These notes are worth reading to better understand some long-term issues facing Marina. The document contains additional reports, namely:

- The Management Discussion and Analysis (MD&A) pages 14-25, which provide a detailed interpretation of the annual financial report.
- Various Statistical Tables, taken principally from past audits, shows 10-year historical tables of revenues, expenditures, population growth and other helpful statistics, allowing the reader to better understand the fiscal and demographic trends occurring in Marina.

Evaluating the City's Financial Position.

Included in the Annual Comprehensive Financial Report (ACFR) is the MD&A pages 14-25, which provides a detailed interpretation of the annual financial report. This staff report is a high-level summary that segues into the more detailed information contained in the MD&A and ACFR.

The City provides a number of different lines of business. The principle method on distinguishing the results of those business lines is the fund. The City uses three types of funds: Governmental, Enterprise and Fiduciary.

Governmental Funds are designed to show the flow of funds. Capital assets are not depreciated. Outstanding debt is not shown. As a result, the funds are sometimes called checking account statements. The net income and fund balance approximate cash.

In contrast, the ***Enterprise Funds*** include capital assets and debt. As a result, net income and fund equity cannot be thought of as cash because non-cash assets can be rather significant. In the case of Marina, housing and land assets at the Airport, Preston Park and Abrams dwarf those funds' cash.

Finally, the City has ***Fiduciary Funds*** it holds in trust to discharge a certain duty. In this case, the City is responsible for discharging the debt obligations of the City's former redevelopment agency. Two of the most basic and revealing questions that can be asked about each fund are:

- Did the fund have positive net income this past year?; and,
- Does the fund have cash reserves or available fund balance?

The net income question is important because if a fund always has positive net income, it is in a sustainable condition; the fund will be able to maintain the services it provides over the long run. In contrast, a negative net income can be sustained for a limited time but should require further analysis to understand if the negative net income is a short-term condition or a structural condition that needs to be addressed.

Fund balance, or available cash, is important to consider because such resources allows a fund to temporarily operate and fund negative net income of losses. (Cash is examined in Enterprise Funds instead of Fund Equity because Enterprise Funds frequently have a large portion of their equity tied up in fixed assets, something that cannot easily be converted to something else.) This may occur due to large outlays in capital projects for which the City has accumulated assets or to cover sudden drops in income due to recessions which may cause revenues to decline.

Governmental Funds – fund balance

Table 1 – Fund Balance of Governmental Funds as of June 30, 2022 (in thousands)

	Major Funds						Total
	General Fund	City Capital Projects Fund	Impact Fee Fund	FORA Dissolution Fund	Abrams B Debt Service Fund	Nonmajor Gov't Funds	
Total Revenues	\$ 34,341	\$ 3,879	\$ 9,549	\$ 11,773	\$ 747	\$ 7,621	\$ 67,910
Total Expenditures	25,612	1,145	-	526	735	4,108	32,126
Revenues Over (Under) Expenditures	8,729	2,734	9,549	11,247	12	3,513	35,784
Other Financing Sources	6,598	-	-	-	-	-	6,598
Transfers In	241	18,339	-	-	-	3,765	22,345
Transfers Out	(10,373)	(93)	(6,050)	(3,527)	-	(1,436)	(21,479)
Net Change in Fund Balances	5,195	20,980	3,499	7,720	12	5,842	43,248
Beginning Fund Balances	27,129	8,476	16,784	11,350	451	7,900	72,090
Prior Period Adjustment	342	-	2	-	-	1	345
Ending Fund Balances	<u>\$ 32,666</u>	<u>\$ 29,456</u>	<u>\$ 20,285</u>	<u>\$ 19,070</u>	<u>\$ 463</u>	<u>\$ 13,743</u>	<u>\$ 115,683</u>

At the close of Fiscal Year 2021-22, the City of Marina's governmental funds reported combined fund balances of \$115.7 million, an increase of \$43.2 million in comparison with the prior year. \$5.2 million was attributed to excess revenues over expenditures within the General Fund.

General Fund – fund balance

As of June 30, 2022, the unassigned fund balance of the general fund was \$18.5 million, as shown in Table 2. The unassigned fund balance includes the Fiscal Year 2021-22 sale of land totaling \$6.3 million. The total General Fund fund balance increased to \$32.7, an increase of \$5.5 million, or 20% from the prior year and is mostly a result of the land sale as well as high revenues for all major categories, including property tax, sales tax, and transient occupancy tax. Approximately ½ of all the City's revenues are in the General Fund. The FY 2021-22 General Fund amended budget called for a deficit of \$7.8 million while the general fund ultimately produced a surplus of \$4 million. \$13.5 million of the total fund balance is committed.

Table 2 – GF Fund Balance Components as of June 30, 2022.

Fund Balances:

Nonspendable	
Leases receivable	403,700
Restricted:	
Other	241,408
Total restricted	<u>241,408</u>
Committed:	
Emergency Reserve	5,460,101
Facilities Repairs	500,000
Compensated Absences	400,000
Community Improvements	641,268
Vehicle & Equipment Replacement	3,529,128
OPEB	200,000
Pension Stabilization	2,500,000
Library Maintenance	267,754
Total committed	<u>13,498,251</u>
Unassigned	<u>18,926,387</u>
Total fund balances	<u>32,666,046</u>

The unassigned fund balance is a positive sign for the city as major revenue streams have recovered from the COVID-19 pandemic. The most current unassigned fund balance is closer to \$14.5 million, largely due to Fiscal Year 2022-23 financial commitments, including the recent commitment to purchase a new Rosenbauer Fire Truck. Table 3 shows a reconciliation of unassigned fund balance, which includes commitments made in our revised biennial budget as well as necessary increases to our emergency reserve to ensure the city meets its 20% emergency reserve target.

Table 3 – General Fund Unassigned Fund Balance Reconciliation

<u>Unassigned FB, 6/30/22 (Proj)</u>	<u>18,926,387</u>
FY 22/23 Revised Budget	(1,988,966)
Rosenbauer Fire Truck Commitment	(1,889,888)
<u>Emergency Reserve Increase</u>	<u>(507,134)</u>
Unassigned FB, 6/30/23 (est.)	14,540,399

Impact Fee Fund

The Impact Fee Fund collects impact fees from developers to pay for needed infrastructure due to development. The Impact Fee Fund balance increased by \$3.5 million for the year. The Council receives an annual report detailing the available funds for each of the City's impact fees as well as what projects need to be constructed from those funds. As a result, no further action is needed by Council to manage these funds other than consider these funds and which projects should be constructed at budget deliberation time.

Fort Ord Reuse Authority (FORA) Dissolution Fund

This fund is used to account for resources received from FORA upon dissolution for Community Development and Habitat Management. The fund balance increased by \$7.7 million for the year, largely due to the ongoing collection of the FORA CFD Replacement fees and a drawdown of \$3.5 million in FORA “escrow” bond proceeds. Council has committed some of these funds toward blight removal and building rehabilitation in the former Fort Ord areas and will have additional opportunities to commit funds during the upcoming biennial budget cycle.

Abrams Debt Service

This fund collects debt service contributions and makes annual debt service payments. In the case of Abrams, the Abrams Enterprise Fund transfers the annual debt service payment to the Abrams debt service fund.

All Other Nonmajor Governmental Funds

The City has another 21 special revenue funds. Most are very limited such as monies collected from the cable company to pay for Public Educational and Governmental (PEG) cable programming. However, three funds, Gas Tax, Measure X and SB 1 or Road Maintenance and Rehabilitation Fund, are funds now available for road maintenance and construction. In FY 2022-23 staff pursued and completed a financing instrument, Certificates of Participation (COPs), to leverage ongoing Measure X revenues. The COPs, structured similar to a bond, generated \$11.5 million in upfront proceeds that are to be used for street repairs and improvements.

Additionally, the Capital Projects Fund receives cash from other funds and/or grants which are held by that fund until a capital project is completed. If the project costs more than budgeted, the funding sources must transfer in additional resources to complete the project. If the project costs less, then resources are transferred back to the originating fund. As result, any fund balance is committed to the projects approved by Council. The objective of this fund is to ensure that sufficient resources are transferred into the fund for its capital projects. Fund balance for this fund increased by \$21 million for the year, mostly due to substantial budgetary commitments for park improvements and upgrades, street repairs and improvements, improved management systems and other citywide capital projects.

A more detailed schedule of Nonmajor Governmental Funds can be found in the supplementary information section of the ACFR

Enterprise Funds: Airport, Abrams and Preston Park – fund balance

Net position of total Enterprise funds grew \$625 thousand from prior year. Total operating revenue for business-type activities was \$12.9 million and total operating expenses for business type activities was \$10.5 million.

Airport

The airport operation is accounted for as a business, to be supported by its own revenues and generate sufficient cash to maintain its capital plant. The fund had negative net income this past year, of \$34,000. But the negative net income occurred after absorbing a \$724,000 depreciation charge as well as a transfer to the Airport Capital Project Fund of \$835,000. Actual cash decreased by almost \$153,000. If the Airport can expect to receive Federal Aviation grants in the future, a slight negative income amount is acceptable.

Abrams and Preston Park.

Although these two housing funds are reported separately, they are managed by the same third-party administrator and operationally appear the same. They are separated due to how each asset was originally acquired.

To determine the long-term sustainability of the assets, staff conducted an internal study several years ago and determined at the time that the funds appear to be sustainable and that Preston Park, which has a \$36 million note coming due February 1, 2026, is on a path to be able to refinance the property with a fully amortized loan.

Successor Agency - Fiduciary Fund

A fallout of the dissolution of Redevelopment was that the City became the custodian of the former Redevelopment Agency of Marina. The non-housing portion of the former redevelopment agency has financial obligations to pay, the largest obligation being the funding of tax increment payments to Marina Community Partners for developments at the Dunes. In fact, in July of 2018 and May of 2020, the former redevelopment agency issued tax increment financing to partially fund this obligation. Staff recently completed a third tax increment bond issuance in early 2023. The City will receive tax increment payments to pay these obligations until the obligations are extinguished. The City's General Fund will have no liability for this debt.

Audit Summary

The City of Marina has substantially improved its fiscal position. The challenge is to now decide how to allocate its resources to best meet the needs of the community.

Management Letters

After each fiscal year, independent auditors examine and test the underlying controls, fiscal records and financial transactions from which the City's and Agency's Annual Financial Reports are prepared and issue their opinion on the basic financial statements contained in the reports. The City's independent auditors, Chavan and Associates, LLP, performed these tasks and issued an unmodified ("clean") opinion for the financial reports of fiscal year ended June 30, 2022.

Professional standards require that the auditors provide the City two (2) additional letters, specifically the "Governance Letter (SAS 114)" and "Management Letter of Comments (SAS 115)." Additionally, if the City expends \$750,000 or more in federal awards during its fiscal year it is required to obtain a Single Audit, which requires, among other things; additional internal control testing to ensure compliance for major programs, development a schedule of expenditure of federal awards (SEFA), identification of funds and major programs under which the funds were received and other audit requirements under Government Auditing Standards and Uniform Guidance. The staff report contains the City of Marina's Fiscal Year 2021-22 Single Audit Report ("**EXHIBIT B**").

ANALYSIS:

The Single Audit Report, with respect to the limited scope of the City's internal control over financial reporting, contains no instances of noncompliance or other matters that are required to be reported under Government Accounting Standards. The report does not provide an opinion on the effectiveness of internal controls or compliance. Regarding Uniform Guidance, the single audit report again does not identify any deficiencies in internal control over compliance within the limited scope of the report. The report does not provide an opinion on the effectiveness of internal control over compliance. Ultimately, the report provides for no instances of noncompliance within the limited scope of testing but material weaknesses or significant deficiencies in internal controls may exist. The SEFA, which was developed by the City of Marina, identified grant funding from the U.S. Department of Transportation (Airport), Department of the Treasury (Citywide) and Department of Homeland Security (SAFER Grant, Fire) as the largest sources of federal funds.

The Governance Letter (SAS 114) includes discussion regarding the auditors' responsibility, City accounting practices, difficulties and/or disagreements encountered, corrected and/or uncorrected misstatements, management representation, management consultation with other independent accountants and other audit findings or issues ("**EXHIBIT C**"). Nothing adverse was noted in the letter.

The Management Letter of Comments (SAS 115) does not include any suggestions for improvements to the City's internal controls ("EXHIBIT D"). While that is an indication of strong internal controls, it is not an absolute assurance that material weaknesses do not exist. Staff will continue to follow best practices and continuous improvements in all accounting functions.

Lastly, the auditors identified upcoming accounting pronouncements which may have significant impacts on the City's financial statements. Staff continue to analyze these statements and will incorporate into future financial statements.

FISCAL IMPACT:

The audit indicates that the various actions the City has taken over the last eight years have significantly improved the City's fiscal condition.

CONCLUSION:

The City's fiscal position has markedly improved over the last eight years. The challenge for the City will be to weigh all the competing demands upon the City and addressing those demands in a strategic manner.

Respectfully submitted,

Juan Lopez
Finance Director
City of Marina

REVIEWED/CONCUR:

Layne Long
City Manager
City of Marina

RESOLUTION NO. 2023-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA
RECEIVING AND FILING THE CITY OF MARINA COMPREHENSIVE ANNUAL
FINANCIAL REPORT, SINGLE AUDIT REPORT AND AUDITOR'S GOVERNANCE
LETTER (SAS 114), CITY AUDITOR'S MANAGEMENT LETTER OF COMMENTS (SAS
115) FOR THE FISCAL YEAR ENDED JUNE 30, 2022.

WHEREAS, after each fiscal year independent auditors examine and test the underlying controls, fiscal records and financial transactions from which the City's Annual Financial Reports are prepared ("Exhibit A"), and issue their opinion on the basic financial statements contained in the reports, and;

WHEREAS, the purpose of the audit is to determine whether, in the auditor's opinion, the financial statements present fairly in all material respects the City's financial position and results of operations for the fiscal year; whether the City is in compliance with significant laws, regulations contracts and grants; and to evaluate the City's system of internal controls, and;

WHEREAS, the auditors, Chavan & Associates, LLP, issued unmodified ("clean") opinion as of and for the year ended June 30, 2022, on the City of Marina's financial statements dated May 2, 2023, and;

WHEREAS, the audit report states "In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Marina, as of June 30, 2022, 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.," and;

WHEREAS, in accordance with GASB Statement No. 34, the financial reports include: Management's Discussion and Analysis (MD&A); Basic Financial Statements (including Notes to Financial Statements); Required Supplementary Information; and Supplementary Information; and,

WHEREAS, after each fiscal year independent auditors examine and test the underlying controls, fiscal records and financial transactions from which the City's and Agency's Annual Financial Reports are prepared, and issue their opinion on the basic financial statements contained in the reports, and;

WHEREAS, the City independent auditors, Chavan & Associates, LLP, performed these tasks and issued an unmodified ("clean") opinion, and;

WHEREAS, the City, as a non-federal entity that expended over \$750,000 in Federal awards, is required to have a fiscal year 2021-2022 single audit conducted in accordance with Title 2 U.S. Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and;

WHEREAS, the Single Audit Report ("Exhibit B") includes discussion regarding the auditors' responsibility, City accounting practices, the limited scope of testing under the report and no instances of noncompliance were identified in testing, and;

WHEREAS, professional standards require that the auditors provide the City two additional letters, specifically the “Governance Letter (SAS 114)” and “Management Letter of Comments (SAS 115),” and;

WHEREAS, the Governance Letter (SAS 114) (“Exhibit C”) includes discussion regarding the auditors’ responsibility, City accounting practices, difficulties and/or disagreements encountered, corrected and/or uncorrected misstatements, management representation, management consultation with other independent accountants and other audit findings or issues. Nothing adverse was noted in the letter, and;

WHEREAS, the Management Letter of Comments (SAS 115) (“Exhibit D”) includes no suggestions for improvements to the City’s internal controls, and;

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

1. Receive the Annual Comprehensive Financial Report for the Year Ending June 30, 2022; and
2. Receive and file the Single Audit Report for the Year Ending June 30, 2022; and
3. Receive and file City of Marina Auditor’s Governance Letter (SAS 114), City Auditor’s Management Letter of Comments (SAS 115) for the fiscal year ended June 30, 2022.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 16th day of May 2023, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk

City of Marina California



Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022

Serving a World Class Community

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CITY OF MARINA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022
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CITY OF MARINA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
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TRANSMITTAL LETTER



CITY OF MARINA
211 Hillcrest Avenue
Marina, CA 93933

May 2, 2023

Honorable Mayor Bruce Delgado
Members of the City of Marina City Council, and
Citizens of the City of Marina:

SUBJECT: Annual Comprehensive Financial Report – June 30, 2022

The Annual Comprehensive Financial Report for the City of Marina for the fiscal year ended June 30, 2022 is hereby submitted

REPORT PURPOSE AND ORGANIZATION

In accordance with State law, which requires that the accounts and fiscal affairs of all municipal entities be examined annually by an independent certified public accountant, the City of Marina retained an independent auditor, Chavan and Associates, LLP, to audit the City's financial statements. Chavan and Associates, LLP, has issued an unmodified opinion that the financial statements for the year ended June 30, 2022, are fairly presented in conformity with generally accepted accounting principles (GAAP). This opinion, along with the basic financial statements, are submitted as the Annual Comprehensive Financial Report (ACFR) for the City for the fiscal year ended June 30, 2022. The information included in the financial section of this report fulfills the above requirement.

This report consists of City management's representations regarding the finances of the City of Marina. Management assumes full responsibility for the completeness, data accuracy, and fairness of the information presented, including all footnotes and disclosures. Management believes the data presented are accurate in all material respects and presented in a manner designed to fairly set forth the financial position and results of operations of the City.

To provide a reasonable basis for making these representations, City management has established a comprehensive framework of internal controls that is designed to both protect the City's assets from loss, theft, or misuse and to compile sufficiently reliable information for the preparation of the City's financial statements in conformity with generally accepted accounting principles.

Because the cost of internal controls should not exceed their benefits, the City's internal controls have been designed to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatements. The audit is intended to provide users with reasonable assurance that the information presented is free from material

misstatements. As management, we assert, that to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Generally accepted accounting principles require management to provide a narrative introduction, overview, and analysis that accompanies the basic financial statements in a format known as the Management's Discussion and Analysis (MD&A). This letter of transmittal is intended to augment the MD&A and is meant to be read in conjunction with the MD&A. The MD&A can be found in the Financial Section of this document, immediately following the report of the independent auditor.

CITY OF MARINA GOVERNMENT

The City of Marina was incorporated in 1975 and is located 10 miles north of Monterey, California on the Monterey Bay. Due to the closure of Fort Ord, the City has significant land assets from the military base's closure that has caused Marina to be a quickly growing community on the Monterey Bay. Marina has available land and water allocation which will support additional housing development in the City. It currently occupies 9.76 square miles and serves a population of 21,457, with a median age of 34. The City of Marina is influenced by tourism in the Monterey Bay and Cal State University Monterey Bay. A major regional shopping center for Monterey Bay area is located in Marina. The school district and City of Marina also have a significant economic presence, employing in total more than 100 teachers, professionals, and support staff.

Form of Government

The City of Marina has operated under the mayor-council form of government since 1975. Policy-making and legislative authority are vested in the governing council (Council) consisting of the mayor and four other members, with the mayor elected separately from the other Council members. Council members serve four-year terms, with two members elected every two years. The Mayor is elected for a four-year term. The City Council appoints the City of Marina's manager, who in turn appoints its department heads.

City Services

The City of Marina provides police and fire protection; traffic control; on- and off-street parking; building inspections; licenses and permits; the construction and maintenance of highways, streets, and other infrastructure; recreational and cultural activities; low-income housing; and general aviation services. Water and sewer services are provided through legally separate entities and are not shown on the City's financial statements.

Budgetary Policy and Control

The Council adopts a budget for the fiscal year by June 30 preceding the beginning of the fiscal year on July 1. The City has adopted a two-year budget process which includes two discrete single year budgets and is the foundation for the City of Marina's financial planning and control. The budget is prepared by fund, function (e.g., public safety), and department

(e.g., police). Department heads may transfer non-personnel related resources within a department as they see fit. The City Manager and Finance Director may transfer resources between departments as they see fit. Transfers of resources between funds, however, need special approval from the governing council. The City is empowered to levy a property tax on real property 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.

FACTORS AFFECTING FINANCIAL CONDITION

This brief narrative on the local economy, City financial policies and major initiatives outlined within the annual budget is intended to provide context to the MD&A and financial statements.

Local Economy

In March of 2020, the City declared a local emergency in response to the coronavirus (“COVID-19”) worldwide pandemic. The subsequent statewide shelter-in-place orders and progressive closing and uneven reopening of economic sectors created great uncertainty for the United States and worldwide economies. Until now, the economy, surprisingly, has recovered well due to several factors, including: the emergence and effectiveness of vaccines against new virus strains, society’s adaptation to safer personal interactions, and federal stimulus funds.

Locally, the City of Marina unemployment rate increased from 2.6% in 2019 to 19.3% in March 2020 and subsequently returned back to 2.1% in 2022.

The City’s three major sources of General Fund revenue include Property Tax, Sales and Use Tax and Transient Occupancy Tax (TOT), which make up over 70 percent of the City’s revenues. In June of 2020, the City of Marina reduced its FY 2020-2021 budgeted revenues for all major revenue sources as the effects of COVID-19 brought great uncertainty to the health care system and economy. The City also took great care to budget conservatively for FYs 2021-22 and 2022-23 during its biennial budget process. The City Council also took measures to reduce the impact to the city’s financial condition by controlling operating expenses and pausing personnel recruitments and projects.

Ultimately, nearly all revenue streams performed better than the conservative budget estimates and have since returned to pre-pandemic levels. TOT, which is particularly sensitive to travel and tourism to the Monterey Peninsula, experienced the most negative impacts of the pandemic. TOT was \$4 million for FY 2018-2019, dropped to about \$3.5 million for FYs 2019-2020 and 2020-2021 and bounced back to \$4.6 million as of FY 2021-2022.

In May of 2021, the City was awarded approximately \$5.4 million of American Rescue Plan Act (ARPA) funds. At the time of this publication a small portion of these funds have been allocated for premium pay for city staff who worked during the pandemic and COVID small business loan relief. The Council will have further discussions on the use of remaining funds which will likely center around lost revenue replacement and citywide general services.

Strategic Initiatives and Priorities

The City of Marina has adopted a two-year budget process which includes two discrete single year budgets. This biennial budget process is the foundation of the City's financial planning and strategic priority-setting process. The City also makes mid-cycle budget adjustments halfway through its two-year budget process to better align with changing economic conditions.

To better focus on the needs of the community, the City Council entered into a cohesive budget process for Fiscal Years 2021/2022 and 2022/2023 that included multiple council and community priority-setting sessions, a community survey and multiple public budget hearings. From these sessions, the City Council developed a set of priorities that included:

- Building capacity through staff recruitment and retention
- Enhanced Citywide Street and pedestrian crossing maintenance.
- Improved Citywide Park improvements and upgrades.
- An ongoing commitment to groundwater protection litigation.
- Aesthetic improvements via blight removal and improved streetscape and landscape
- Enhanced Community Planning, including an update to the General Plan and a focus on development in the downtown area.
- A focus on fiscal sustainability with ongoing contributions to financial reserves, a vehicle and equipment replacement fund and pension stabilization fund.

The report contains a Management Discussion and Analysis Discussion (MD&A) section which looks at the financials from a global perspective. Some key points to consider when reviewing the report is:

- At the close of Fiscal Year 2021/2022, the City of Marina's governmental funds reported combined fund balances of \$115.7 million, an increase of \$43.6 million in comparison with the prior year. Approximately 16% or \$18.5 million was classified as unassigned fund balance and was available for spending at the government's discretion.
- At the end of the current fiscal year, the general fund's unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) was \$32.4 million, or 127% of total general fund expenditures, prior to transfers. The general fund's unassigned fund balance was \$18.9 million or 74% of total general fund expenditures, prior to transfers.
- The fund balance in the General Fund increased by \$5.2 million, with revenues of \$34.3 million and expenditures of \$25.6 million, prior to transfers in of \$241 thousand, and transfers out of \$10.4 million.
- The City has significant housing assets in the Abrams Park and Preston Park Enterprises. These two enterprises have 194 units and 354 unit, respectively. The Abrams Park is financed by a fully amortized loan, maturing in November of 2036. The Preston Park enterprise is financed by an interest only loan maturing in February

of 2026. The City has done some preliminary evaluations which suggest that in 2026, the City will be able to obtain fully amortized financing for Preston Park.

- Pensions are and will be an ongoing challenge for the City. The annual unfunded pension cost to the City increased by nearly \$200,000 and is projected to increase until 2032. Council has set aside annual budget allocations which will pay for ½ of the projected increases. However, the other half of the cost increase will need to come from ongoing revenues. The City has benefitted from an extended business cycle without a recession since 2008, but with the ongoing COVID-19 pandemic, we can expect added pension costs beyond original forecasts. Therefore, the City Council has set-aside \$2.5 million as a pension reserve as of 6/30/2021.
- To prepare for uncertain times, the City has funded a General Fund emergency reserve at 20% of General Fund revenues (\$5.5 million) and adopted a balanced budget resolution 2012-46.

ACKNOWLEDGEMENTS

As a result of the professionalism and dedication of the Finance Department staff, the City continues to make strides in updating and enhancing its financial policies, procedures and systems and its financial reporting capabilities, as evidenced by the production of this comprehensive annual financial report. The preparation of this report also required the involvement of many City departments in gathering statistics, as well as the guidance and support of our financial consultant, Richard Standridge, and the City's independent auditor, and we extend our appreciation to these individuals for the assistance provided.

Respectfully submitted,

A handwritten signature in black ink that reads "Juan Lopez". The signature is written in a cursive, flowing style.

Juan Lopez
Finance Director

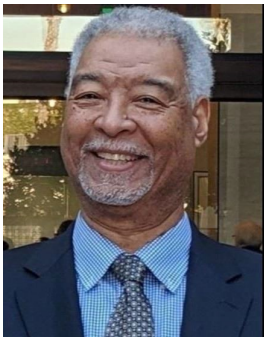


City of Marina City Council & Administrators
Mayor



Bruce Carlos Delgado
November 2018 - 2022

City Council Members



David Burnett
District 1

9/2020 - 11/2022



Kathy Y. Biala
District 2

11/2020 - 11/2024



Cristina Medina Dirksen
District 3

11/2020 - 11/2024



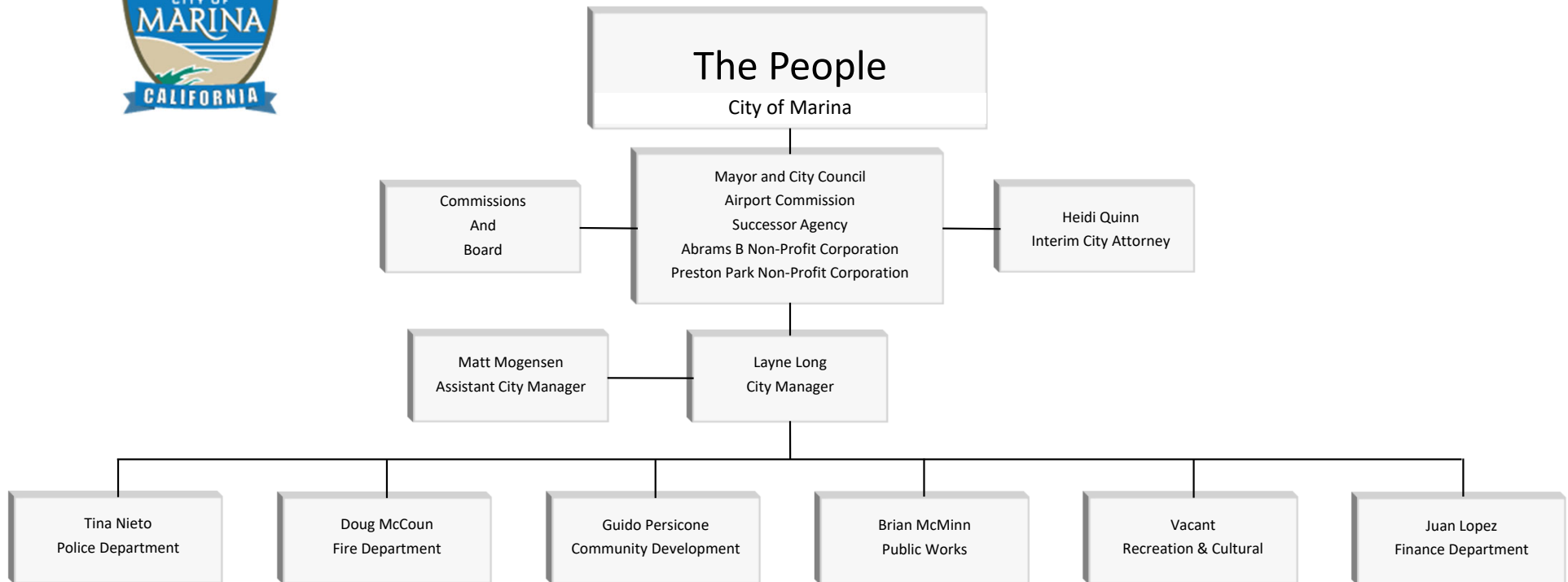
Lisa Berkley
District 4

11/2018 - 11/2022

Layne Long, City Manager
Heidi Quinn, Interim City Attorney
Matthew Mogensen, Assistant City Manager
Juan Lopez, Finance Director
Doug McCoun, Fire Chief
Tina Nieto, Police Chief
Guido Persicone, Community Development Director
Brian McMinn, Public Works Director
Vacant, Recreation & Cultural Services Director



City of Marina – Organization Chart





FINANCIAL SECTION

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Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Marina (the "City"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Marina, as of June 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of a Matter

During the year, the City implemented GASB Statement No. 87, *Leases*. As a result, the City recorded a lease receivable of \$9,650,644 and related deferred inflows of resources of \$9,040,656, net of accumulated amortization. See note 1 for additional information. Our opinion was not modified for these matters.



Chavan and Associates, LLP
Certified Public Accountants

Responsibilities of Management for the Financial Statements

City management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAGAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.



Chavan and Associates, llp
Certified Public Accountants

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and other required supplementary information, as listed in the table of contents, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The introductory section, combining individual non-major fund schedules, General Fund combining statements, and statistical data, are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and General Fund combining 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 nonmajor fund financial statements and General Fund combining statements are fairly stated in all material

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Chavan and Associates, LLP
Certified Public Accountants

respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

C & A LLP

Chavan & Associates, LLP
Certified Public Accountants
May 2, 2023
Morgan Hill, California

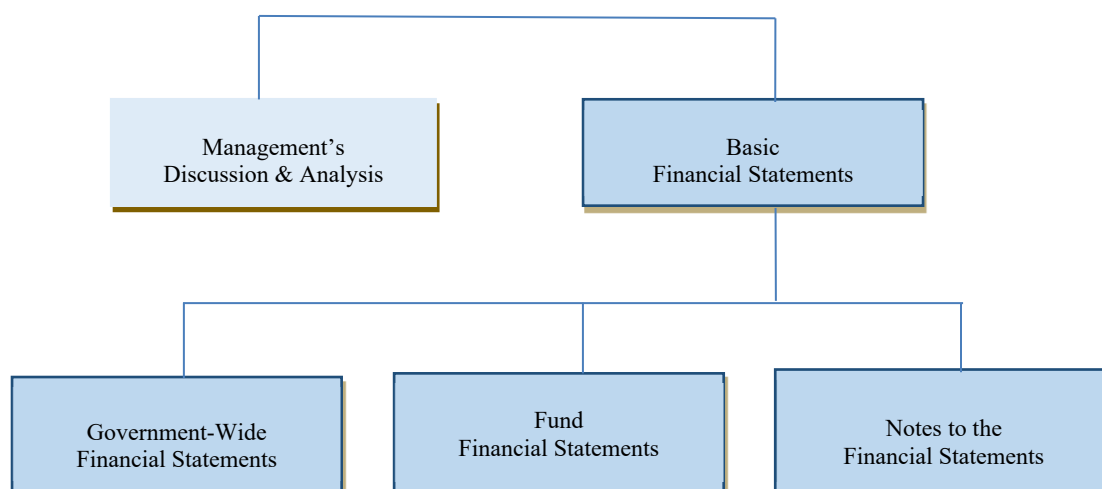


**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

INTRODUCTION

As management of the City of Marina, we offer readers of the City's financial statements this narrative overview and analysis of financial activities of the City of Marina, for the fiscal year that ended on June 30, 2022. We encourage readers to consider the information presented here, in conjunction with additional information that we have furnished in our letter of transmittal. This information can be found on page 1 of this report. The required components of the report are listed below.

Required Components of the Annual Financial Report



FISCAL YEAR 2021/2022 FINANCIAL HIGHLIGHTS

Government-Wide Highlights

- The assets and deferred outflows of resources of the City of Marina exceeded the liabilities at the close of the most recent fiscal year by \$225 million (net position). Of this amount, net position included \$120 million was classified as net investment in capital assets; \$49 million as restricted; and \$56 million as unrestricted net position.
- The City's net position increased by \$45 million and its change in net position was \$36 million more than the prior fiscal year. In the Governmental Activities, tax revenues increased by \$3.9 million, charges for services increased by \$14.7 million, and capital grants and contributions increased by \$7.8 million.
- In the Business-Type Activities, charges for services increased by \$333 thousand and capital grants and contributions increased by \$208 thousand.
- Deferred outflows of resources increased by \$1.16 million while deferred inflows of resources increased by \$20.1 million mostly due to differences in expected and actual earnings, expected and actual experiences and changes in proportions related to the City's retirement plans. The City's

pension liability in accordance with GASB 68 as of June 30, 2022, was \$13.3 million, while its total OPEB liability for the fiscal year ending June 30, 2022, was \$6.2 million.

- The City's long-term debt decreased by \$716 thousand or 4% in Fiscal Year 2021/2022 primarily from debt service payments made during the year.
- The City's net capital assets decreased by 0.4% or \$744 thousand primarily a result of depreciation.
- Capital outlay expenditures totaled \$4.2 million vs \$3.99 million in the prior year.

Fund Highlights

- At the close of Fiscal Year 2021/2022, the City of Marina's governmental funds reported combined fund balances of \$115.7 million, an increase of \$43.6 million in comparison with the prior year. Approximately 16% or \$18.5 million was classified as unassigned fund balance and was available for spending at the government's discretion.
- At the end of the current fiscal year, the general fund's unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) was \$32.4 million, or 127% of total general fund expenditures, prior to transfers. The general fund's unassigned fund balance was \$18.5 million or 72% of total general fund expenditures, prior to transfers.
- The fund balance in the General Fund increased by \$5.2 million, with revenues of \$34.3 million and expenditures of \$25.6 million, prior to transfers in of \$241 thousand, transfers out of \$10.4 million and other financing sources of \$6.6 million. There was an additional increase of \$342 thousand to account for prior period adjustments related to new accounting pronouncements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the City of Marina's financial statements. The City of Marina's basic financial statements are comprised of (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 Marina's finances, in a manner similar to a private-sector business. Government-wide financial statements are prepared on the accrual basis, which means they measure the flow of all economic resources of the City as a whole. Government-wide financial statements consist of the *Statement of Net Position* and the *Statement of Activities*.

The *Statement of Net Position* presents financial information on all of the City of Marina's assets, liabilities, and deferred inflows/outflows of resources, with the difference 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 Marina is improving or declining.

The *Statement of Activities* presents information showing how the City of Marina'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. This is consistent with a full accrual concept, which may result in the reporting of revenues and expenses in the current fiscal year, with cash flows occurring in future fiscal periods (e.g. uncollected revenues; and earned but not used vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Marina 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*). An overview of the City's functions associated with each classification is listed below.

Governmental Activities – All of the City's basic services are considered to be governmental activities. This includes law enforcement, fire and emergency services, planning and building, public works, parks and recreation, economic and community development, recreation, cultural services, and general administration. Transient occupancy taxes, sales taxes, property taxes, impact fees, state and federal grants finance most of these activities. Charges for services, which include parks and recreation fees, are also used to help offset costs of providing certain services.

Business-Type Activities – This City's enterprise activities include the Airport, Preston Park and Abrams B operations. Unlike governmental services, these services are fully supported by charges paid by users based on the amount of services they use.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Fund financial statements provide detailed information about each of the City's most significant funds, called major funds. Major funds are presented individually, with all non-major funds summarized and presented only in a single column. Subordinate schedules present the detail of these non-major funds. Major funds present the major activities of the City for the fiscal year, and may change from year to year as a result of changes in the pattern of the City's activities. The City's funds are segregated into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same function reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds 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. This represents a modified accrual

basis of accounting, with capital assets, long-lived assets, and long-term liabilities excluded from the financial statements. Such information may be useful in evaluating the City'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 the *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 fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

The City maintains multiple governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the City Capital Projects Fund, the Impact Fee Fund, FORA Dissolution Fund, and the Abrams B Debt Service Fund. These funds 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 in the combining and individual fund statements and schedules section of this report. A budgetary comparison statement has been provided as required supplementary information for the General Fund to demonstrate compliance with this budget.

Proprietary Funds

The City of Marina has the following three *enterprise funds* which are proprietary funds: *The Marina Municipal Airport Fund*, *Preston Park Housing Fund* and *Abrams B Housing Fund* which are considered major funds for the City of Marina. *Enterprise funds* provide the same type of information as business-type activities in the government-wide statements.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reported in the Government-Wide financial statements because the resources of these funds are not available to support the City of Marina's own programs. The accounting for fiduciary funds is much like that used for business type activities. The City did maintain three fiduciary funds during Fiscal Year 2021/22, the FORA Dissolution Administration Fund, the Successor Agency Obligation Retirement Fund and the Successor Agency Housing Assets Fund.

NOTES TO THE FINANCIAL STATEMENTS

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found immediately following the fund financial statements.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City of Marina's funding progress for its employee pension and OPEB benefit obligations. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the *required supplementary information* on pensions and OPEB as supplementary information. The City also provides combining statements for its the sub-funds that comprise the intra fund transactions included in the General Fund. An un-audited statistical section provides historical and current data on financial trends, revenue and debt capacity, demographic and economic information, and operating information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Over time, net position may serve as an indicator of a government's financial position. In the case of the City of Marina, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$225 million at the close of the Fiscal Year 2021/2022. This represents an increase of \$45 million over the prior year.

The following table summarizes the City's ending net position:

Table 1 - Net Position (in thousands)						
	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and other assets	\$ 128,307	\$ 84,388	\$ 15,699	\$ 5,437	\$ 144,006	\$ 89,825
Capital assets	85,505	85,218	86,124	87,155	171,629	172,373
Total Assets	<u>\$ 213,812</u>	<u>\$ 169,606</u>	<u>\$ 101,823</u>	<u>\$ 92,592</u>	<u>\$ 315,635</u>	<u>\$ 262,198</u>
Deferred Outflows of Resources	<u>\$ 7,854</u>	<u>\$ 6,692</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,854</u>	<u>\$ 6,692</u>
Liabilities						
Current and other liabilities	\$ 4,251	\$ 4,035	\$ 1,725	\$ 1,508	\$ 5,976	\$ 5,543
Noncurrent liabilities	35,766	46,704	35,950	35,950	71,716	82,654
Total Liabilities	<u>\$ 40,017</u>	<u>\$ 50,739</u>	<u>\$ 37,675</u>	<u>\$ 37,458</u>	<u>\$ 77,692</u>	<u>\$ 88,197</u>
Deferred Inflows of Resources	<u>\$ 12,776</u>	<u>\$ 860</u>	<u>\$ 8,222</u>	<u>\$ -</u>	<u>\$ 20,998</u>	<u>\$ 860</u>
Net Position						
Net investment in capital assets	\$ 78,194	\$ 77,649	\$ 41,331	\$ 41,902	\$ 119,525	\$ 119,551
Restricted	49,491	33,705	-	-	49,491	33,705
Unrestricted	41,188	13,345	14,595	13,232	55,783	26,577
Total Net Position	<u>\$ 168,873</u>	<u>\$ 124,699</u>	<u>\$ 55,926</u>	<u>\$ 55,134</u>	<u>\$ 224,799</u>	<u>\$ 179,833</u>

Net position of the City's governmental activities increased \$44 million to \$169 million. Approximately 24% of net position relating to governmental activities are unrestricted, and \$120 million of the City's net position reflects its investment in capital assets, (e.g., land, buildings, general government infrastructure, equipment, etc.), less accumulated depreciation and any outstanding that was debt used to acquire or construct those assets. Capital assets represent infrastructure which provide services to citizens and are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since

the capital assets themselves cannot be used to liquidate the liabilities. Total liabilities related to governmental activities decreased by \$10.7 million mostly due to decreases in pension and OPEB liabilities. See note 10 for detailed information related to the OPEB, along with the required supplementary information section of this report.

Total net position of the City's business-type activities increased \$792 thousand to \$55.9 million. At the end of the current fiscal year, the City of Marina is able to report a positive balance for the government as a whole. The reasons for the overall financial changes are discussed in the following sections for governmental and business-type activities.

With total revenues for Fiscal Year 2021/2022 at \$87 million and total expenses at \$43 million, the change in net position for current activity yielded an increase of \$44 million. An analysis of the changes in revenues and expenses by type of significant events follows:

Table 2 - Statement of Changes in Net Position (in thousands)

Functions/Programs	Governmental Activities		Increase (Decrease)	Business-Type Activities		Increase (Decrease)
	2022	2021		2022	2021	
Program Revenues						
Charges for services	\$ 25,391	\$ 10,718	\$ 14,673	\$ 12,659	\$ 12,326	\$ 333
Operating grants and contributions	5,146	1,788	3,358	-	-	-
Capital grants and contributions	8,178	383	7,795	670	462	208
Total Program Revenues	38,715	12,889	25,826	13,329	12,788	541
General Revenues						
Taxes	27,635	23,749	3,886	-	-	-
Investment earnings	319	679	(360)	172	56	116
Other revenues	629	905	(276)	253	226	27
Transfers	865	832	33	(865)	(832)	(33)
Gain on sale of land	6,323	-	6,323	-	-	-
Total General Revenues, Transfers and Special	35,771	26,165	9,606	(440)	(550)	110
Expenses						
General government	8,136	8,898	(762)	-	-	-
Public safety	14,228	13,666	562	-	-	-
Public works	2,133	2,405	(272)	-	-	-
Economic & community development	4,981	5,248	(267)	-	-	-
Recreation & cultural services	1,050	941	109	-	-	-
Interest on fiscal charges	562	639	(77)	-	-	-
Marina Municipal Airport	-	-	-	1,969	1,893	76
Preston Park Non-profit Corporation	-	-	-	7,304	6,317	987
Abrams B Non-profit Corporation	-	-	-	2,990	3,167	(177)
Total Expenses	31,090	31,797	(707)	12,263	11,377	886
Increase / (Decrease) in Net Position	43,396	7,257	36,139	626	861	(235)
Prior Period Adjustments	778	(276)	1,054	166	-	166
Net Position, Beginning of Year	124,699	117,718	6,981	55,134	54,273	861
Net Position, End of Year	\$ 168,873	\$ 124,699	\$ 44,174	\$ 55,926	\$ 55,134	\$ 792

Governmental Activities

As shown in the following *Statement of Changes in Net Position* schedule, the net position for governmental activities increased from \$44.2 million in the prior year to \$168.9 million in the current fiscal year. This increase is largely due to increases in charges for services and tax revenue.

Total program revenues for governmental activities were \$38.7 million, which included \$25.4 in charges for services, \$5.2 million in operating grants and contributions and \$8.2 million in capital grants and contributions. Total program revenues from the prior year were \$12.9 million. Current year charges for services included \$8.2 million in Community Facility Development fees.

Total expenditures for governmental activities were \$31.1 million, which was a decrease of \$707 thousand from the prior year of \$31.8 million.

Business-Type Activities

The City's business type activities represent the Airport, Preston Park and Abrams B enterprise operations.

Total program revenues for business-type activities were \$13.3 million and was comprised of \$12.7 in charges for services and \$670 thousand in capital grants. Total program revenues from the prior year were \$12.8 million.

Total expenses for business-type activities were \$12.3 million, which was an increase of \$886 thousand from prior year. This is primarily due to a decrease in the operations of Preston Park during the year of \$987 thousand.

FINANCIAL ANALYSIS OF THE CITY'S GOVERNMENTAL FUNDS

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

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for particular purposes by the City of Marina's Council.

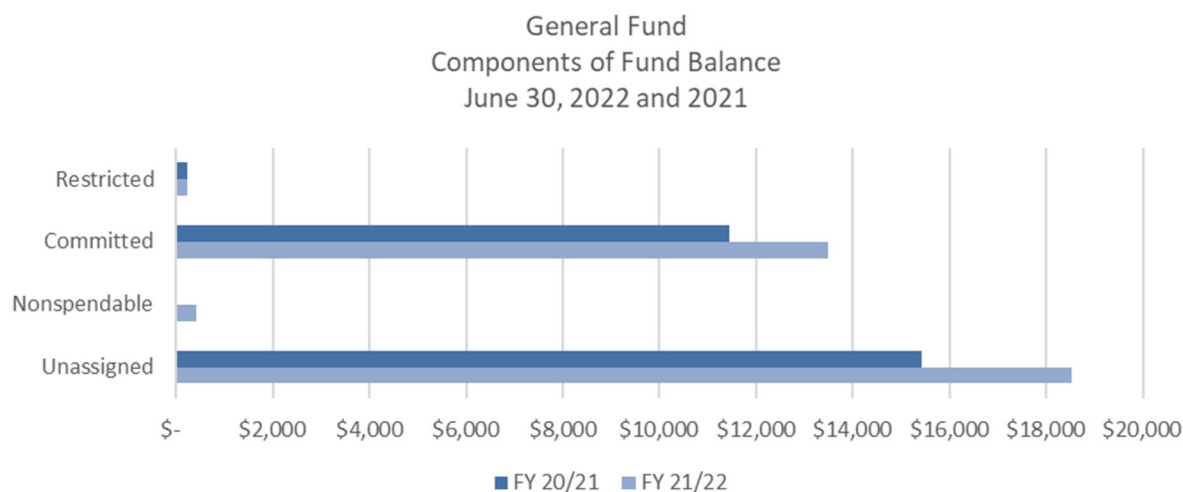
The following table summarizes the changes in fund balance of the Major Funds and Other Nonmajor Governmental Funds:

Table 3 - Summary of Changes in Fund Balance - Governmental Funds (in thousands)

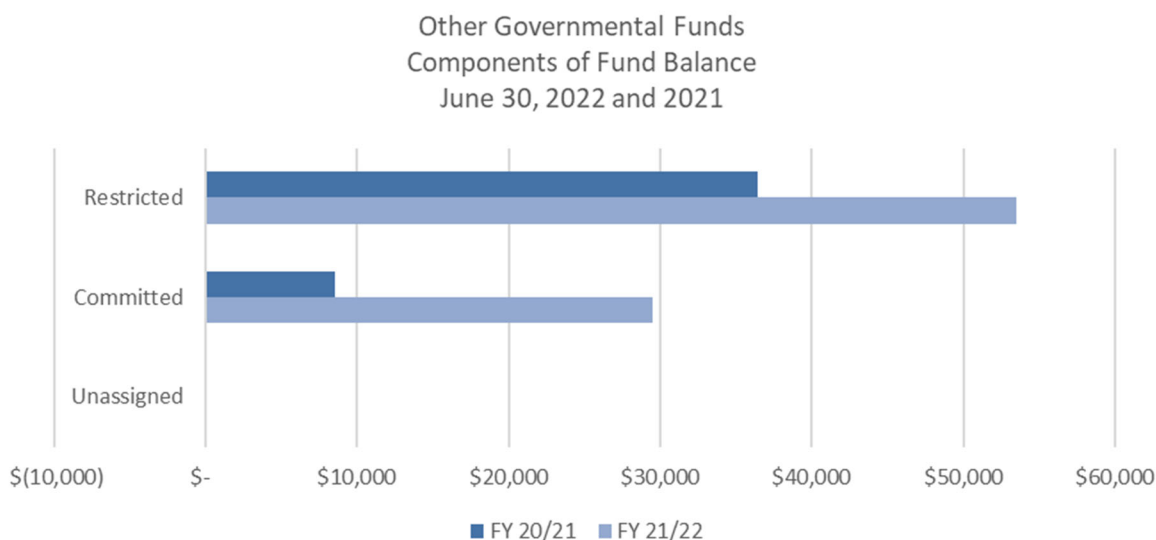
	Major Funds						Total
	General Fund	City Capital Projects Fund	Impact Fee Fund	FORA Dissolution Fund	Abrams B Debt Service Fund	Nonmajor Gov't Funds	
Total Revenues	\$ 34,341	\$ 3,879	\$ 9,549	\$ 11,773	\$ 747	\$ 7,621	\$ 67,910
Total Expenditures	25,612	1,145	-	526	735	4,108	32,126
Revenues Over (Under) Expenditures	8,729	2,734	9,549	11,247	12	3,513	35,784
Other Financing Sources	6,598	-	-	-	-	-	6,598
Transfers In	241	18,339	-	-	-	3,765	22,345
Transfers Out	(10,373)	(93)	(6,050)	(3,527)	-	(1,436)	(21,479)
Net Change in Fund Balances	5,195	20,980	3,499	7,720	12	5,842	43,248
Beginning Fund Balances	27,129	8,476	16,784	11,350	451	7,900	72,090
Prior Period Adjustment	342	-	2	-	-	1	345
Ending Fund Balances	<u>\$ 32,666</u>	<u>\$ 29,456</u>	<u>\$ 20,285</u>	<u>\$ 19,070</u>	<u>\$ 463</u>	<u>\$ 13,743</u>	<u>\$ 115,683</u>

General Fund – Components of Fund Balance

The general fund is the chief operating fund of the City of Marina. At the end of the current fiscal year, the unassigned fund balance of the general fund was \$18.5 million and the total fund balance in the General Fund increased to \$32.7 million. This is an increase in fund balance of \$5.5 million, or 20%, from the prior year. The major components of the fund balance are shown below:



The following chart displays the components of fund balance for governmental funds other than the General Fund:



CAPITAL ASSETS

The City of Marina's investment in capital assets for its governmental and business-type activities as of June 30, 2022, amounts to \$171.6 million (net of accumulated depreciation). This includes net capital assets from governmental activities of \$85.5 million and net capital assets from business type activities at \$86.1 million. The total decrease in the City of Marina's capital assets during the current fiscal year was approximately \$743 thousand. This includes a net increase of \$287 thousand related to Governmental Activities and a net decrease of \$1.03 million related to Business-type Activities.

The following table summarizes the City's capital assets at the end of the year:

Table 4 - Capital Assets at Year End - Net (in thousands)

	Governmental Activities		Business-type Activities		Total		% Change
	2022	2021	2022	2021	2022	2021	
Land	\$ 22,081	\$ 22,081	\$ 36,900	\$ 36,900	\$ 58,981	\$ 58,981	0.00%
Leasehold interest	-	-	39,821	40,797	39,821	40,797	-2.39%
Buildings	29,282	30,156	4,195	3,803	33,477	33,959	-1.42%
Improvements (airport and runway)	-	-	5,198	5,637	5,198	5,637	-7.79%
Equipment	1,472	1,960	10	18	1,482	1,978	-25.08%
Right of Use Assets	433	-	-	-	433	-	100.00%
Infrastructure	32,237	31,021	-	-	32,237	31,021	3.92%
Total Capital Assets, Net	\$ 85,505	\$ 85,218	\$ 86,124	\$ 87,155	\$ 171,629	\$ 172,373	-0.43%

Additional detail and information on capital asset activity is described in the notes to the financial statements, Note 6.

DEBT ADMINISTRATION

During the year, Long-Term Debt from governmental activities decreased by \$716 thousand, primarily due to debt service payments, while Long-Term Debt attributable to business-type activities did not change. The following table summarizes the City's debt at the end of the year:

Table 5 - Outstanding Long-Term Debt at Year End (in thousands)

	Governmental Activities		
	2022	2021	% Change
2015 General Obligation Refunding Bonds	\$ 6,430	\$ 6,710	-4.17%
2016 Abrams B Housing Revenue Bonds	9,115	9,565	-4.70%
Leases	610	596	2.35%
Total outstanding long-term debt	<u>\$ 16,155</u>	<u>\$ 16,871</u>	-4.24%

	Business-type Activities		
	2022	2021	% Change
Berkeley Capital Loan	<u>\$ 35,950</u>	<u>\$ 35,950</u>	0.00%

Additional detail and information on long-term debt activity is described in the notes to the financial statements, Note 7.

GENERAL FUND BUDGETARY HIGHLIGHTS

Changes from the City's General Fund original budget to the final budget are detailed in the *Required Supplementary Information* section along with a comparison to actual activity for the year ended. In Fiscal Year 2021/22, the City originally estimated that a \$13.2 million deficit change in fund balance which would decrease overall fund balance. This "drawdown" from fund balance was needed to maintain normal operations, however due to increased performance in revenues, and decreased spending, the City ended the year with a positive change in fund balance without the use reserves.

Revenues

The General Fund adopted and final revenue budgets were \$20 and \$22.7 million. A review of the 2021/2022 budget shows actual revenues recorded were \$34.3 million. In this fiscal year the City received \$8 million more in taxes and assessments, \$630 thousand more in licenses and fees, and \$3.1 million more in charges for services than what was budgeted.

Expenditures

The General Fund adopted expenditure budget was \$26.6 million and the final budget was \$27.3 million. Actual expenditures totaled \$25.6 million. Due to the COVID-19 pandemic impacts during the fiscal year, and due to events and services being reduced, there was savings in general government, public works, recreation and cultural services, and capital outlay.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

As recently as Fiscal Year 2015/16, the City had a breakeven budget after several years of deficit spending. The City Council has worked to improve Marina's fiscal position by reducing expenses and increasing revenues. In November of 2016, the City's voters approve Measure U which dramatically increased the City's business tax from about \$100,000 to \$1.5 million a year. In November of 2018, the voters approved two additional revenue measures, Measure N which extends and increases the local sales tax override from 1% to 1.5% until the revenue measure sunsets in March 2034, and Measure P which permanently increases the Transient Occupancy Tax in Marina from 12% to 14%. Measure N has increased annual revenues by \$2 million and Measure P has yielded over \$750,000 a year. Also in November of 2018, voters approved Measure Z Commercial Cannabis Businesses retaining a 5% business tax on gross receipts and has increased revenues by \$200,000 a year. A short-term rental ordinance also went into effect in December of 2019, but due to the ongoing COVID-19 pandemic, we won't see those additional TOT revenues fully realized until Fiscal Year 2022/23.

Marina receives tourism spill-over from Monterey Bay but the City does not primarily rely on tourism for generated revenues. Nonetheless, the City took a conservative approach with adopted Fiscal Year 2021/2022 revenue projections. The City subsequently adjusted Fiscal Year 2021/2022 revenue projections as revenues strengthened and the local economic impacts of the COVID-19 pandemic subsided.

Marina has experienced a strong financial recovery from the pandemic and major revenue streams are on a trajectory that signifies a pre-pandemic trend. These revenue streams are ongoing in nature and serve as the long-term base of the city's financial structure. During the City's two-year budget process, which covered Fiscal Years 2021/22 and 2022/23, Marina's City Council took several steps to improve city services and invest in the city and an improved quality of life for all residents, including:

1. Over \$6,000,000 in citywide park improvements and upgrades
2. Over \$5,000,000 in citywide capital improvements, street repairs and improvements, improved management systems and planning projects
3. Nearly \$4,000,000 in rehabilitation of city properties
4. \$2,000,000 in annual expenses related to litigation of groundwater protection
5. Over \$1,000,000 in annual contributions to the Vehicle and Equipment Replacement and Pension Stabilization Funds

The Council is also very dedicated to maintaining strong financial practices. It has adopted Resolution 2012-46, which states that the City will maintain a structurally balanced budget and the manner that will be achieved. The Council also is aware that the current economic cycle has already become the longest on record. As a result, the Council has set aside reserves, currently benchmarked to 20% of annual revenues, to address unanticipated financial challenges.

REQUEST FOR FINANCIAL INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives and spends. If you have questions about this report or need additional financial information, contact the City of Marina, Finance Department, 211 Hillcrest Avenue, Marina, California, 93933 or by calling 831-884-1221.



BASIC FINANCIAL STATEMENTS

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City of Marina
Statement of Net Position
June 30, 2022

	Governmental Activities	Business- Type Activities	Total
ASSETS			
Current Assets:			
Cash and investments	\$ 113,087,208	\$ 13,518,466	\$ 126,605,674
Restricted cash and investments	1,166,454	-	1,166,454
Accounts receivable	3,960,708	766,718	4,727,426
Interest receivable	-	1,712	1,712
Prepaid expenses	-	1,761,653	1,761,653
Inventory	-	65,797	65,797
Leases receivable	122,803	926,064	1,048,867
Internal balances	8,843,750	(8,843,750)	-
Total Current Assets	127,180,923	8,196,660	135,377,583
Noncurrent Assets:			
Notes receivable	26,734	-	26,734
Leases receivable	1,099,822	7,501,955	8,601,777
Capital Assets:			
Nondepreciable	22,080,651	36,900,000	58,980,651
Depreciable, net of accumulated depreciation	63,424,297	49,224,326	112,648,623
Total Capital Assets, Net	85,504,948	86,124,326	171,629,274
Total Noncurrent Assets	86,631,504	93,626,281	180,257,785
Total Assets	\$ 213,812,427	\$ 101,822,941	\$ 315,635,368
DEFERRED OUTFLOWS OF RESOURCES			
Pension Adjustments	\$ 6,212,954	\$ -	\$ 6,212,954
OPEB Adjustments	1,641,166	-	1,641,166
Total Deferred Outflows of Resources	\$ 7,854,120	\$ -	\$ 7,854,120
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 1,049,257	\$ 141,330	\$ 1,190,587
Accrued payroll and benefits	628,487	18,956	647,443
Accrued liabilities	-	1,422,825	1,422,825
Deposits and other liabilities	963,915	141,426	1,105,341
Interest payable	139,425	-	139,425
Compensated absences, due within one year	401,131	-	401,131
Long-term debt, due within one year	1,068,982	-	1,068,982
Total Current Liabilities	4,251,197	1,724,537	5,975,734
Noncurrent Liabilities:			
Net pension liability	13,309,290	-	13,309,290
Net OPEB liability	6,167,057	-	6,167,057
Compensated absences, due in more than one year	1,203,392	-	1,203,392
Loans payable, due in more than one year	15,085,876	35,950,000	51,035,876
Total Noncurrent Liabilities	35,765,615	35,950,000	71,715,615
Total Liabilities	\$ 40,016,812	\$ 37,674,537	\$ 77,691,349
DEFERRED INFLOWS OF RESOURCES			
Pension Adjustments	\$ 10,125,709	\$ -	\$ 10,125,709
Leases Receivable	818,925	8,221,731	9,040,656
Total Deferred Inflows of Resources	\$ 12,776,376	\$ 8,221,731	\$ 20,998,107
NET POSITION			
Net investment in capital assets	\$ 78,193,840	\$ 41,330,576	\$ 119,524,416
Restricted for:			
Transportation	931,680	-	931,680
Streets & special districts	1,518,098	-	1,518,098
Community development	39,683,300	-	39,683,300
Recreation	309,681	-	309,681
Capital projects	5,880,929	-	5,880,929
Debt service	925,612	-	925,612
Other	241,408	-	241,408
Total Restricted	49,490,708	-	49,490,708
Unrestricted	41,188,811	14,596,097	55,784,908
Total Net Position	\$ 168,873,359	\$ 55,926,673	\$ 224,800,032

The accompanying notes are an integral part of these financial statements.

City of Marina
Statement of Activities
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	Total
Primary Government:							
Governmental Activities:							
General government	\$ 8,136,329	\$ 3,932,646	\$ 2,126,601	\$ -	\$ (2,077,082)		\$ (2,077,082)
Public safety	14,228,442	359,321	1,163,072	-	(12,706,049)		(12,706,049)
Public works	2,132,980	-	37,691	-	(2,095,289)		(2,095,289)
Economic & community development	4,980,771	20,970,137	1,800,000	8,178,443	25,967,809		25,967,809
Recreation & cultural services	1,050,440	128,622	18,250	-	(903,568)		(903,568)
Interest and fiscal charges	561,904	-	-	-	(561,904)		(561,904)
Total Governmental Activities	\$ 31,090,866	\$ 25,390,726	\$ 5,145,614	\$ 8,178,443	7,623,917		7,623,917
Business-Type Activities:							
Marina Municipal Airport	\$ 1,968,765	\$ 1,805,219	\$ -	\$ 669,523		505,977	505,977
Preston Park Non-profit Corporation	7,304,452	7,190,772	-	-		(113,680)	(113,680)
Abrams B Non-profit Corporation	2,989,874	3,662,562	-	-		672,688	672,688
Total Business-Type Activities	\$ 12,263,091	\$ 12,658,553	\$ -	\$ 669,523		1,064,985	1,064,985
General Revenues:							
Taxes:							
Property taxes					4,502,513	-	4,502,513
Sales taxes					11,207,575	-	11,207,575
Franchise taxes					1,379,811	-	1,379,811
Transient occupancy tax					4,631,337	-	4,631,337
Gas taxes					946,041	-	946,041
Property Tax in-lieu of VLF					4,756,478	-	4,756,478
Other taxes					211,466	-	211,466
Total taxes					27,635,221	-	27,635,221
Grants not restricted to a program					69,807	-	69,807
Investment earnings					319,032	171,877	490,909
Other revenues					558,929	252,874	811,803
Total General Revenues					28,582,989	424,751	29,007,740
Special Item - Gain on Sale of Land					6,323,477	-	6,323,477
Transfers					864,575	(864,575)	-
Total General Revenues, Special Items and Transfers					35,771,041	(439,824)	35,331,217
Change in Net Position					43,394,958	625,161	44,020,119
Net Position - Beginning of Year					124,698,928	55,134,323	179,833,251
Prior Period Adjustments					779,473	167,189	946,662
Net Position - Beginning of Year, As Adjusted					125,478,401	55,301,512	180,779,913
Net Position - End of Year					\$ 168,873,359	\$ 55,926,673	\$ 224,800,032

The accompanying notes are an integral part of these financial statements.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

The **General Fund** is the City's primary operating fund. This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. For the City, the general fund includes such activities such as public safety, public ways and facilities, parks and recreation services, and economic development services.

The **City Capital Projects** fund is used to account for the City's major capital projects.

The **Impact Fee Fund** accounts for impact fees imposed on new development as permitted by law, and related impact remediation costs. Remediation costs are not accounted for within this fund, but are recorded as transfers to the Capital Projects Fund, where remediation project costs are accumulated.

The **FORA Dissolution Fund** is used to account for resources received from the Fort Ord Reuse Authority upon dissolution for Community Development and Habitat Management.

The **Abrams B Debt Service Fund** is used to account for resources restricted to retirement of Abrams B Bonds principal and interest and the payment of those debt obligations.

City of Marina
Balance Sheet
Governmental Funds
June 30, 2022

	Major Funds						
	General Fund	City Capital Projects Fund	Impact Fee Fund	FORA Dissolution Fund	Abrams B Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and investments	\$ 31,321,023	\$ 29,724,627	\$ 20,261,817	\$ 19,059,019	\$ -	\$ 12,720,722	\$ 113,087,208
Restricted cash and investments	241,408	-	-	-	462,982	462,064	1,166,454
Accounts receivable	3,297,697	-	23,249	21,272	-	618,490	3,960,708
Advances to other funds	-	-	-	-	8,843,750	-	8,843,750
Notes receivable	-	-	-	-	-	633,734	633,734
Leases receivable	1,222,625	-	-	-	-	-	1,222,625
Total assets	\$ 36,082,753	\$ 29,724,627	\$ 20,285,066	\$ 19,080,291	\$ 9,306,732	\$ 14,435,010	\$ 128,914,479
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 692,622	\$ 267,288	\$ -	\$ 10,670	\$ -	\$ 78,677	\$ 1,049,257
Accrued payroll and benefits	620,559	1,644	-	-	-	6,284	628,487
Deposits and other liabilities	963,915	-	-	-	-	-	963,915
Total liabilities	2,277,096	268,932	-	10,670	-	84,961	2,641,659
Deferred Inflows of Resources:							
Leases receivable	818,925	-	-	-	-	-	818,925
Unavailable revenues	320,686	-	-	-	8,843,750	607,000	9,771,436
Total deferred inflows of resources	1,139,611	-	-	-	8,843,750	607,000	10,590,361
Fund Balances:							
Nonspendable							
Leases receivable	403,700	-	-	-	-	-	403,700
Inventory	-	-	-	-	-	-	-
Restricted:							
Transportation	-	-	-	-	-	931,680	931,680
Streets & special districts	-	-	-	-	-	1,518,098	1,518,098
Special projects and programs	-	-	-	-	-	2,459,596	2,459,596
Housing	-	-	-	-	-	1,804,914	1,804,914
Community development	-	-	20,285,066	19,069,621	-	328,613	39,683,300
Recreation	-	-	-	-	-	309,681	309,681
Capital projects	-	-	-	-	-	5,880,929	5,880,929
Debt service	-	-	-	-	462,982	462,630	925,612
Other	241,408	-	-	-	-	-	241,408
Total restricted	241,408	-	20,285,066	19,069,621	462,982	13,696,141	53,755,218
Committed:							
Capital projects	-	29,455,695	-	-	-	-	29,455,695
Public education	-	-	-	-	-	47,184	47,184
Emergency Reserve	5,460,101	-	-	-	-	-	5,460,101
Facilities Repairs	500,000	-	-	-	-	-	500,000
Compensated Absences	400,000	-	-	-	-	-	400,000
Community Improvements	641,268	-	-	-	-	-	641,268
Vehicle & Equipment Replacement	3,529,128	-	-	-	-	-	3,529,128
OPEB	200,000	-	-	-	-	-	200,000
Pension Stabilization	2,500,000	-	-	-	-	-	2,500,000
Library Maintenance	267,754	-	-	-	-	-	267,754
Total committed	13,498,251	29,455,695	-	-	-	47,184	43,001,130
Unassigned	18,522,687	-	-	-	-	(276)	18,522,411
Total fund balances	32,666,046	29,455,695	20,285,066	19,069,621	462,982	13,743,049	115,682,459
Total liabilities, deferred inflows of resources and fund balances	\$ 36,082,753	\$ 29,724,627	\$ 20,285,066	\$ 19,080,291	\$ 9,306,732	\$ 14,435,010	\$ 128,914,479

The accompanying notes are an integral part of these financial statements.

City of Marina
Reconciliation of the Government Funds Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2022

Total Fund Balances - Total Governmental Funds \$ 115,682,459

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

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. The capital assets were adjusted as follows:

Capital assets	122,288,126
Less: accumulated depreciation	(36,783,178)
Total Capital Assets	<u>85,504,948</u>

Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in Governmental Funds Balance Sheet. (139,425)

The differences from benefit plan assumptions and estimates versus actuals are not included in the plan's actuarial study until the next fiscal year and are reported as deferred inflows or deferred outflows of resources in the statement of net position. (4,103,331)

Liabilities were reported for certain revenues that were not available to pay current period expenditures and were reported as deferred inflows of resources in the fund statements. 9,164,436

Long-term obligations were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet. The long-term liabilities were adjusted as follows:

Long-term debt	(16,154,858)
Compensated absences	(1,604,523)
Net pension liability	(13,309,290)
Total OPEB liability	<u>(6,167,057)</u>
Total Long-Term Obligations	<u>(37,235,728)</u>

Net Position of Governmental Activities \$ 168,873,359

The accompanying notes are an integral part of these financial statements.

City of Marina

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2022

	Major Funds						Total Governmental Funds
	General Fund	City Capital Projects Fund	Impact Fee Fund	FORA Dissolution Fund	Abrams B Debt Service Fund	Nonmajor Governmental Funds	
REVENUES							
Taxes and assessments	\$ 25,134,454	\$ -	\$ -	\$ -	\$ -	\$ 2,771,919	\$ 27,906,373
Licenses, permits and fees	2,721,385	-	-	8,157,290	-	-	10,878,675
Fines and forfeitures	109,348	-	-	-	-	-	109,348
Intergovernmental	1,159,983	-	-	4,470	-	4,594,656	5,759,109
Charges for services	4,701,964	78,720	9,494,768	-	-	82,483	14,357,935
Investment earnings	164,114	-	54,816	47,455	159	52,488	319,032
Local contributions	136,395	3,800,000	-	3,564,128	-	-	7,500,523
Other revenue	213,124	-	-	-	746,834	119,422	1,079,380
Total Revenues	34,340,767	3,878,720	9,549,584	11,773,343	746,993	7,620,968	67,910,375
EXPENDITURES							
Current:							
General government	6,730,491	-	-	-	-	273,150	7,003,641
Public safety	12,800,633	-	-	-	-	-	12,800,633
Public works	1,481,249	-	-	-	-	454,203	1,935,452
Economic & community development	3,047,113	-	-	526,427	-	120,821	3,694,361
Recreation & cultural services	910,339	-	-	-	-	16,098	926,437
Capital outlay	329,612	1,144,500	-	-	-	2,726,787	4,200,899
Debt service							
Principal	261,695	-	-	-	450,000	280,000	991,695
Interest and fiscal charges	51,166	-	-	-	285,280	236,470	572,916
Total Expenditures	25,612,298	1,144,500	-	526,427	735,280	4,107,529	32,126,034
Excess (Deficiency) of Revenues over Expenditures	8,728,469	2,734,220	9,549,584	11,246,916	11,713	3,513,439	35,784,341
OTHER FINANCING SOURCES (USES)							
Transfers in	240,946	18,338,616	-	-	-	3,764,775	22,344,337
Transfers out	(10,373,220)	(92,844)	(6,050,000)	(3,527,396)	-	(1,436,302)	(21,479,762)
Equipment leases	275,212	-	-	-	-	-	275,212
Sale of capital assets	6,323,477	-	-	-	-	-	6,323,477
Total Other Financing Sources (Uses)	(3,533,585)	18,245,772	(6,050,000)	(3,527,396)	-	2,328,473	7,463,264
Net Change in Fund Balances	5,194,884	20,979,992	3,499,584	7,719,520	11,713	5,841,912	43,247,605
Fund Balances Beginning	27,128,836	8,475,703	16,783,722	11,350,071	451,269	7,899,616	72,089,217
Prior Period Adjustments	342,326	-	1,760	30	-	1,521	345,637
Fund Balances Beginning, as Adjusted	27,471,162	8,475,703	16,785,482	11,350,101	451,269	7,901,137	72,434,854
Fund Balances Ending	\$ 32,666,046	\$ 29,455,695	\$ 20,285,066	\$ 19,069,621	\$ 462,982	\$ 13,743,049	\$ 115,682,459

The accompanying notes are an integral part of these financial statements.

City of Marina

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-Wide Statement of Activities For the Year Ended June 30, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ 43,247,605
Amounts reported for governmental activities in the Statement of Activities and Changes in net position were different because:	
Governmental Funds report capital outlay as expenditures. However, in the Government-Wide Statement of Activities and Changes in net position, the cost of those assets was allocated over their estimated useful lives as depreciation expense.	
Capital asset additions	2,738,876
Depreciation expense	(2,885,856)
The governmental funds report debt proceeds as an other financing source, while repayment of debt principal is reported as an expenditure. The net effect of these differences in the treatment of long-term debt and related items is as follows:	
Repayment of bond principal	991,695
Compensated absences not required to be paid with current financial resources are not reported in the governmental funds, but are accrued as noncurrent liabilities in the Government Wide Statement Net Position. The change from prior year accrued compensated absences is reported in the applicable program expense.	
	(23,243)
Certain revenues were not recorded or recorded as unearned revenue in the governmental funds because they did not meet the revenue recognition criteria of availability. However, they were included as revenue in the Government-Wide Statement of Activities under the full accrual basis.	
	(612,603)
In governmental funds, actual contributions to benefit plans are reported as expenditures in the year incurred. However, in the government-wide statement of activities, only the current year benefit expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.	
	539,679
Certain expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in the fund statements as follows:	
Other postemployment benefits	(336,995)
Interest expense on long-term debt was reported in the Government-Wide Statement of Activities and Changes in net position, but it did not require the use of current financial resources. Therefore, interest expense was not reported as expenditures in governmental funds. The following amount represented the net change in accrued interest from from prior year.	
	11,012
Change in Net Position of Governmental Activities	\$ 43,670,170

The accompanying notes are an integral part of these financial statements.

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PROPRIETARY FUND FINANCIAL STATEMENTS

The *Marina Municipal Airport Operating Fund* is used to account for all financial transactions relating to City's airport.

The *Preston Park Housing Fund* is used to account for the operations of the Preston Park apartments.

The *Abrams B Housing Fund* is used to account for the operations of the Abrams B apartments.

City of Marina
Statement of Net Position
Proprietary Funds
June 30, 2022

	Business-Type Activities Enterprise Funds			
	Marina Municipal Airport Fund	Preston Park Housing Fund	Abrams B Housing Fund	Total
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 1,406,064	\$ -	\$ 845,625	\$ 2,251,689
Cash with fiscal agent	-	9,137,808	2,128,969	11,266,777
Accounts receivable, net	139,521	353,712	273,485	766,718
Interest receivable	1,712	-	-	1,712
Prepaid expenses:				
Replacement reserves	-	237,825	1,168,940	1,406,765
Insurance escrow	-	60,512	68,020	128,532
Tax escrow	-	134,575	-	134,575
Other	-	-	91,781	91,781
Leases receivable	926,064	-	-	926,064
Inventory	65,797	-	-	65,797
Total current assets	2,539,158	9,924,432	4,576,820	17,040,410
Noncurrent assets:				
Leases receivable	7,501,955	-	-	7,501,955
Capital assets:				
Nondepreciable assets	36,900,000	-	-	36,900,000
Depreciable, net	9,403,209	30,548,292	9,272,825	49,224,326
Total capital assets, net	46,303,209	30,548,292	9,272,825	86,124,326
Total noncurrent assets	53,805,164	30,548,292	9,272,825	93,626,281
Total assets	\$ 56,344,322	\$ 40,472,724	\$ 13,849,645	\$ 110,666,691
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 141,330	\$ -	\$ -	\$ 141,330
Accrued salaries and benefits	18,956	-	-	18,956
Accrued liabilities	-	847,313	575,512	1,422,825
Deposits and other liabilities	141,426	-	-	141,426
Total current liabilities	301,712	847,313	575,512	1,724,537
Noncurrent liabilities:				
Advances from other funds	-	-	8,843,750	8,843,750
Loans payable, due in more than one year	-	35,950,000	-	35,950,000
Total noncurrent liabilities	-	35,950,000	8,843,750	44,793,750
Total liabilities	\$ 301,712	\$ 36,797,313	\$ 9,419,262	\$ 46,518,287
DEFERRED INFLOWS OF RESOURCES				
Leases receivable	\$ 8,221,731	\$ -	\$ -	\$ 8,221,731
Total deferred inflows of resources	\$ 8,221,731	\$ -	\$ -	\$ 8,221,731
NET POSITION				
Net Investment in capital assets	\$ 46,303,209	\$ (5,401,708)	\$ 429,075	\$ 41,330,576
Unrestricted	1,517,670	9,077,119	4,001,308	14,596,097
Total net position	\$ 47,820,879	\$ 3,675,411	\$ 4,430,383	\$ 55,926,673

The accompanying notes are an integral part of these financial statements.

City of Marina

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the Year Ended June 30, 2022

	Business-Type Activities Enterprise Funds			
	Marina Municipal Airport Fund	Preston Park Housing Fund	Abrams B Housing Fund	Total
OPERATING REVENUES				
Rental income	\$ 1,453,831	\$ 7,190,772	\$ 3,662,562	\$ 12,307,165
Sale of fuel	351,388	-	-	351,388
Other revenue	129,425	93,346	30,103	252,874
Total operating revenues	<u>1,934,644</u>	<u>7,284,118</u>	<u>3,692,665</u>	<u>12,911,427</u>
OPERATING EXPENSES				
Salaries & benefits	153,400	-	-	153,400
Service and supplies	256,928	1,329,855	988,089	2,574,872
Repairs and maintenance	157,635	1,608,793	701,868	2,468,296
Aviation fuel cost of sales	383,243	-	-	383,243
Utilities	262,120	135,706	128,281	526,107
Taxes	31,079	265,631	46,682	343,392
Rent	-	1,744,821	571,590	2,316,411
Depreciation and amortization	724,360	707,000	268,665	1,700,025
Total operating expenses	<u>1,968,765</u>	<u>5,791,806</u>	<u>2,705,175</u>	<u>10,465,746</u>
Operating income (loss)	<u>(34,121)</u>	<u>1,492,312</u>	<u>987,490</u>	<u>2,445,681</u>
NONOPERATING REVENUES(EXPENSES)				
Interest expense	-	(1,512,646)	(284,699)	(1,797,345)
Investment earnings	153,735	15,735	2,407	171,877
Total nonoperating revenues(expenses)	<u>153,735</u>	<u>(1,496,911)</u>	<u>(282,292)</u>	<u>(1,625,468)</u>
Income (loss) before transfers	<u>119,614</u>	<u>(4,599)</u>	<u>705,198</u>	<u>820,213</u>
CONTRIBUTIONS AND TRANSFERS				
Capital contributions	669,523	-	-	669,523
Transfers in	12,000	-	-	12,000
Transfers out	(876,575)	-	-	(876,575)
Net contributions and transfers	<u>(195,052)</u>	<u>-</u>	<u>-</u>	<u>(195,052)</u>
Change in net position	<u>(75,438)</u>	<u>(4,599)</u>	<u>705,198</u>	<u>625,161</u>
Total net position - beginning	<u>47,729,128</u>	<u>3,680,010</u>	<u>3,725,185</u>	<u>55,134,323</u>
Prior period adjustments	<u>167,189</u>	<u>-</u>	<u>-</u>	<u>167,189</u>
Total net position - beginning , as adjusted	<u>47,896,317</u>	<u>3,680,010</u>	<u>3,725,185</u>	<u>55,301,512</u>
Total net position - ending	<u>\$ 47,820,879</u>	<u>\$ 3,675,411</u>	<u>\$ 4,430,383</u>	<u>\$ 55,926,673</u>

The accompanying notes are an integral part of these financial statements.

City of Marina
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2022

	Business-Type Activities Enterprise Funds			
	Marina Municipal Airport Fund	Preston Park Housing Fund	Abrams B Housing Fund	Total
Cash flows from operating activities:				
Receipts from customers	\$ 1,649,345	\$ 7,144,541	\$ 3,835,152	\$ 12,629,038
Payments to suppliers	(935,588)	(5,093,024)	(2,267,645)	(8,296,257)
Payments to employees	(156,117)	-	-	(156,117)
Net cash provided (used) by operating activities	557,640	2,051,517	1,567,507	4,176,664
Cash flows from noncapital financing activities:				
Interfund transactions	(864,575)	-	-	(864,575)
Net cash provided (used) by noncapital financing activities	(864,575)	-	-	(864,575)
Cash flows from capital financing activities:				
Acquisition of capital assets	(669,523)	-	-	(669,523)
Proceeds from capital contributions	669,523	-	-	669,523
Principal payments on long-term debt	-	-	(458,750)	(458,750)
Interest paid on long-term debt	-	(1,512,646)	(284,699)	(1,797,345)
Net cash provided (used) by capital financing activities	-	(1,512,646)	(743,449)	(2,256,095)
Cash flows from investing activities:				
Investment income received	153,152	15,735	2,407	171,294
Net cash provided (used) by investing activities	153,152	15,735	2,407	171,294
Net increase (decrease) in cash and cash equivalents	(153,783)	554,606	826,465	1,227,288
Cash and cash equivalents - beginning	1,559,847	8,583,202	2,148,129	12,291,178
Cash and cash equivalents - ending	\$ 1,406,064	\$ 9,137,808	\$ 2,974,594	\$ 13,518,466
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (34,121)	\$ 1,492,312	\$ 987,490	\$ 2,445,681
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	724,360	707,000	268,665	1,700,025
Prior period adjustments	167,189	-	-	167,189
Changes in operating assets and liabilities:				
Accounts receivables	(78,168)	(141,135)	(49,801)	(269,104)
Prepaid expenses	-	(8,218)	168,865	160,647
Inventory	(37,723)	-	-	(37,723)
Leases receivable	(8,428,019)	-	-	(8,428,019)
Accounts payable	25,951	-	-	25,951
Accrued salaries and benefits	(2,717)	-	-	(2,717)
Accrued liabilities	-	1,558	192,288	193,846
Deferred inflows of resources	8,221,731	-	-	8,221,731
Deposits and other liabilities	(843)	-	-	(843)
Net cash provided (used) by operating activities	\$ 557,640	\$ 2,051,517	\$ 1,567,507	\$ 4,176,664

The accompanying notes are an integral part of these financial statements.

FIDUCIARY FUND FINANCIAL STATEMENTS

Private-Purpose Trust Funds

The *FORA Dissolution Administration Fund* is used to account for the long-term debt and debt service issued by FORA prior to its dissolution which is administered by the City and held in Trust.

The Successor Agency Private Purpose Trust Funds includes the *Successor Agency Obligation Retirement Fund* and the *Successor Agency Housing Assets Fund*. The Successor Agency was created as a result of the State order to dissolve California Redevelopment Agencies. These funds are used to track the activities by the Successor Agency Oversight Board and the City's Department of Finance in relation to the remaining assets and liabilities of the Successor Agency. The Housing Successor is governed by the City of Marina City Council and is obligated to use the Housing Successor Agency's assets according to Redevelopment law for low and moderate-income housing.

City of Marina
Statement of Net Position
Fiduciary Funds
June 30, 2022

	FORA Dissolution Administration Fund	Successor Agency Obligation Retirement Fund	Successor Agency Housing Assets Fund	Total
ASSETS				
Cash and investments	\$ -	\$ 6,317,677	\$ 212,913	\$ 6,530,590
Restricted cash and investments with fiscal agents	6,509,201	2,015,426	-	8,524,627
Accounts receivable	-	330,700	367	331,067
Prepaid expenses	-	7,600	-	7,600
Capital assets, land	-	-	900,000	900,000
Total assets	<u>\$ 6,509,201</u>	<u>\$ 8,671,403</u>	<u>\$ 1,113,280</u>	<u>\$ 16,293,884</u>
LIABILITIES				
Accounts payable	\$ -	\$ 2,015	\$ -	\$ 2,015
Accrued salaries and benefits	-	9,700	637	10,337
Deposits and other liabilities	-	286,558	-	286,558
Noncurrent liabilities:				
Due within on year	1,415,000	715,000	-	2,130,000
Due in more than one year	27,838,947	22,902,067	-	50,741,014
Total liabilities	<u>\$ 29,253,947</u>	<u>\$ 23,915,340</u>	<u>\$ 637</u>	<u>\$ 53,169,924</u>
NET POSITION				
Held in trust for private purposes	<u>\$ (22,744,746)</u>	<u>\$ (15,243,937)</u>	<u>\$ 1,112,643</u>	<u>\$ (36,876,040)</u>

The accompanying notes are an integral part of these financial statements.

City of Marina
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended June 30, 2022

	FORA Dissolution Administration Fund	Successor Agency Obligation Retirement Fund	Successor Agency Housing Assets Fund	Total
ADDITIONS				
Property taxes	\$ 3,031,769	\$ 4,153,580	\$ -	\$ 7,185,349
Property tax in-lieu	-	29,139	-	29,139
Investment earnings	282	21,590	742	22,614
Other revenue	3,500	-	-	3,500
Total additions	3,035,551	4,204,309	742	7,240,602
DEDUCTIONS				
Program costs	11,941	741,499	-	753,440
Legal and professional fees	-	210,278	-	210,278
Employee costs	-	-	12,722	12,722
Occupancy and operating costs	-	4,769	5,570	10,339
Payments to other agencies	700,841	-	-	700,841
Payments to the City of Marina	3,564,128	-	-	3,564,128
Interest and fiscal charges	808,550	887,733	-	1,696,283
Total deductions	5,085,460	1,844,279	18,292	6,948,031
Transfers	-	-	-	-
Change in net position	(2,049,909)	2,360,030	(17,550)	292,571
Total net position - beginning	(20,682,898)	(18,143,742)	1,130,193	(37,696,447)
Prior period adjustments	(11,939)	539,775	-	527,836
Total net position - beginning, as adjusted	(20,694,837)	(17,603,967)	1,130,193	(37,168,611)
Total net position - ending	<u>\$ (22,744,746)</u>	<u>\$ (15,243,937)</u>	<u>\$ 1,112,643</u>	<u>\$ (36,876,040)</u>

The accompanying notes are an integral part of these financial statements.

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**NOTES TO THE BASIC
FINANCIAL STATEMENTS**

City of Marina
Notes to the Basic Financial Statements
June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Marina, California, (the City) 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 City's accounting policies are described below.

A. Financial Reporting Entity

As required by GAAP, these basic financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The City Council acts as the governing board. In addition, the City staff performs all administrative and accounting functions for these entities and these entities provide their services entirely to the City. Blended component units, although legally separate entities are, in substance, part of the City's operations and data from these units are combined with data of the City. Each blended component unit has a June 30 year-end. The following entities are reported as blended component units:

Abrams B Non-Profit Corporation

The Abrams B Non-Profit Corporation was formed to account for operations of a 192-unit multi-family housing development known as Abrams B Apartments under a 50-year ground lease from the City of Marina, the owners of the property. The ground lease is reported as a capital asset "leasehold interest" on the balance sheet of the Abrams B Housing Fund. Although a legally separate entity, the Corporation is reported on a blended basis as part of the primary government.

Preston Park Sustainable Community Non-Profit Corporation

The Preston Park Sustainable Community Non-Profit Corporation (the Property) was formed to account for operations of a 354unit multi-family apartment complex known as Preston Park. The Property is owned by the City of Marina. Although a legally separate entity, the Property is reported on a blended basis as part of the primary government.

The City applies all applicable GASB pronouncements for certain accounting and financial reporting guidance. In December of 2010, GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. GASB 62 incorporates pronouncements issued on or before November 30, 1989 into GASB authoritative literature. In June of 2015, GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. GASB 76 supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. GASB 76 also amends GASB 62 and AICPA Pronouncements paragraphs 64, 74, and 82. The GAAP hierarchy sets forth what constitutes GAAP for all state and local governmental entities. It establishes the order of priority of pronouncements and other sources of accounting and financial reporting guidance that a governmental entity should apply. The sources of authoritative GAAP are categorized in descending order of authority as follows:

- a. Officially established accounting principles—Governmental Accounting Standards Board (GASB) Statements (Category A)
- b. GASB Technical Bulletins; GASB Implementation Guides; and literature of the AICPA cleared by the GASB (Category B).

City of Marina
Notes to the Basic Financial Statements
June 30, 2022

If the accounting treatment for a transaction or other event is not specified by a pronouncement in Category A, a governmental entity should consider whether the accounting treatment is specified by a source in Category B.

B. Basis of Presentation, Accounting and Measurement Focus

The accounts of the City 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, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. These funds are established for the purpose of carrying out specific activities or certain objectives in accordance with specific regulations, restrictions, or limitations. 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 City's government-wide financial statements include a *Statement of Net Position* and a *Statement of Activities and Changes in Net Position*. These statements present summaries of governmental and business-type activities for the City. Fiduciary activities of the City are not included in these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets, deferred outflows of resources, liabilities, deferred inflows of resources, are included in the accompanying *Statement of Net Position*. The *Statement of Activities* 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 Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those clearly identifiable with a specific function or segment. Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Certain eliminations have been made as prescribed by GASB Statement No. 34 in-regards-to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated. The following interfund activities have been eliminated:

- Transfers in/Transfers out

City of Marina
Notes to the Basic Financial Statements
June 30, 2022

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

Governmental Fund Financial Statements

Governmental fund financial statements include a *Balance Sheet* and a *Statement of Revenues, Expenditures and Changes in Fund Balances* for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the government-wide financial statements. The City has presented all major funds that met the applicable criteria.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources are included on the balance sheets. The *Statement of Revenues, Expenditures and Changes in Fund Balances* present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (up to 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property taxes, taxpayer-assessed tax revenues (sales taxes, transient occupancy taxes, etc.), licenses, grant revenues and earnings on investments. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Unearned revenues arise when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the government has a legal claim to the resources, the unearned revenue is removed from the combined balance sheet and revenue is recognized.

The City reports the following funds as major funds:

General Fund

The General Fund is the City's primary operating fund. This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. For the City, the general fund includes such activities such as public safety, public ways and facilities, parks and recreation services, and economic development services.

City Capital Projects Fund

This fund is used to account for the City's major capital projects.

Impact Fee Fund

The Impact Fee Fund accounts for impact fees imposed on new development as permitted by law, and related impact remediation costs. Remediation costs are not accounted for within this fund, but are recorded as transfers to the Capital Projects Fund, where remediation project costs are accumulated.

City of Marina
Notes to the Basic Financial Statements
June 30, 2022

FORA Dissolution Fund

The FORA Dissolution Fund is used to account for resources received from the Fort Ord Reuse Authority upon dissolution for Community Development and Habitat Management.

Abrams B Debt Service Fund

The Abrams B Debt Service Fund is used to account for resources restricted to retirement of Abrams B Bonds principal and interest and the payment of those debt obligations.

Additionally, the City reports the following nonmajor fund types of governmental funds:

Special Revenue Funds

Special revenue funds account for and report the proceeds of specific revenue sources that are restricted, committed or assigned to specific purposes other than debt service or capital projects.

Debt Service Funds

Debt service funds account for resources accumulated and restricted to pay debt service on long-term debt obligations.

Capital Project Funds

Capital project funds account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets in governmental funds.

Proprietary Funds

In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, proprietary funds are presented using the “economic resources measurement focus”. This means all assets, deferred outflows of resources, liabilities (whether current or noncurrent) and deferred inflows of resources associated with their activities are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal value. Non-operating revenues, such as subsidies, taxes, and investment earnings result from nonexchange transactions or ancillary activities. Amounts paid to acquire capital assets are capitalized as assets in the proprietary fund financial statements.

The City has the following enterprise funds that have been reported as major:

Marina Municipal Airport Operating Fund

The Marina Municipal Airport Operating Fund is used to account for all financial transactions relating to City's airport.

Preston Park Housing Fund

The Preston Park Housing Fund is used to account for the operations of the Preston Park apartments.

Abrams B Housing Fund

The Abrams B Housing Fund is used to account for the operations of the Abrams B apartments.

City of Marina
Notes to the Basic Financial Statements
June 30, 2022

Fiduciary Fund Financial Statements

Fiduciary fund financial statements consist of a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position.

The City reports the following fiduciary funds:

FORA Dissolution Administration Fund

The FORA Dissolution Administration Fund is used to account for the long-term debt and debt service issued by FORA prior to its dissolution which is administered by the City and held in Trust.

Successor Agency Private Purpose Trust Funds

The Successor Agency Private Purpose Trust Funds includes the Successor Agency Obligation Retirement Fund and the Successor Agency Housing Assets Fund. The Successor Agency was created as a result of the State order to dissolve California Redevelopment Agencies. These funds are used to track the activities by the Successor Agency Oversight Board and the City's Department of Finance in relation to the remaining assets and liabilities of the Successor Agency. The Housing Successor is governed by the City of Marina City Council and is obligated to use the Housing Successor Agency's assets according to Redevelopment law for low and moderate-income housing.

C. Cash, Cash Equivalents and Investments

The City pools cash resources from all funds in order to facilitate the management of cash. 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.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments. For the purpose of the statement of cash flows, 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.

Deposit and Investment Risk Disclosures - In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures* (Amendment of GASB Statement No. 3), certain disclosure requirements, if applicable, for Deposits and Investment Risks in the following areas: Interest Rate Risk, Overall Credit Risk, Custodial Credit Risk, Concentrations of Credit Risk, and Foreign Currency Risk.

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. The City participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Asset Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to change in interest rates.

City of Marina
Notes to the Basic Financial Statements
June 30, 2022

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

D. Restricted Cash and Investments

Certain restricted cash and investments are held by fiscal agents for the redemption of bonded debt, for acquisition and construction of capital projects, and to meet bond indenture debt reserve requirements. Cash and investments are also restricted for deposits held for others within the enterprise funds. Amounts held in Trust for FORA Dissolution Administration and Successor Agency obligations are also reported as restricted cash and investments.

E. Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year 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 non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and 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 government funds to indicate that they are not available for appropriation and are not expendable available financial resources. The City considers all trade and property tax receivables to be fully collectible and therefore no allowance for uncollectible accounts is considered necessary.

F. Receivables

Billed, but unpaid, services provided to individuals or non-governmental entities are recorded as accounts receivable. Revenues earned but not collected by year-end are accrued. No allowance for uncollectible accounts receivable has been provided as management has determined that uncollectible accounts have historically been immaterial and the direct write-off method does not result in a material difference from the allowance method.

City of Marina
Notes to the Basic Financial Statements
June 30, 2022

G. Loans Receivable

Repayments of outstanding loans are classified as a revenue source in the applicable funds when collected and expenditures in the years disbursed. The portion of loans receivable deemed to be unavailable have been offset by *Unavailable Revenues* in the accompanying financial statements, which is a part of deferred inflows of resources.

H. Lease Receivables

When applicable, the City's lease receivables are measured at the present value of lease payments expected to be received during the lease term. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable plus incentive payments received. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

I. Prepaid Expenses and Inventory

The aviation fuel inventory held by the Airport is stated at cost using the first-in-first-out (FIFO) valuation method. Materials and supplies used by governmental funds are recorded as expenditures at the time they are purchased or obtained.

Prepaid expenses are also recognized under the consumption method. Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid expenses in both government-wide and fund financial statements.

J. Capital Assets

Capital assets used in governmental fund operations, including infrastructure assets (i.e. roads, curbs, gutters, bridges, sidewalks, drainage systems, lighting systems, and other assets) are reflected in the government-wide financial statements, along with related depreciation. Capital assets are defined by the City as assets with an initial individual cost of more than \$10,000 for equipment, \$100,000 for buildings and improvements and \$200,000 for infrastructure, and an estimated life in excess of 1 year. Purchased capital assets are valued at historical cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are valued at acquisition value on the date donated. Capital assets acquired under lease or purchase agreements are capitalized when the City accumulates an ownership equity in the assets acquired.

The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is provided using the straight-line method whereby the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The City has assigned the useful lives of the assets which range from four to forty years. Abrams Housing and Preston Park Housing Proprietary Funds have 50-year leasehold interests in these housing developments. The leasehold is depreciated over those 50 years. The City of Marina remains the property owner of the Abrams and Preston Park Housing projects.

City of Marina
Notes to the Basic Financial Statements
June 30, 2022

K. Deferred Outflows/Deferred Inflows

In addition to assets, the statement of financial position or balance sheet 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 or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

L. Interest Payable

In the government-wide and proprietary fund financial statements, interest payable of long-term debt is recognized as an incurred liability for governmental fund types. The City has not allocated the interest on long-term debt to departments. In the fund financial statements, governmental fund types do not recognize the interest payable when the liability is incurred. Interest on long-term debt is recorded in the fund statements when payment is made.

M. Compensated Absences

It City employees are granted vacation and sick days in varying amounts based on classification and length of service. Upon termination or retirement, the City is to pay 100% of vacation and compensatory time off. Personal time off (PTO) and sick leave is paid in accordance with the applicable employee Memorandum of Understanding (MOU) or individual employment contract. The City's liability for compensated absences is recorded at the City-wide level in the Statement of Net Position for Governmental Activities. The liability for compensated absences is determined annually, however such compensated absences payments are not distinguished from regular payroll paid during the fiscal year.

Compensated absences are liquidated by the fund that has recorded the liability. The long-term portion of governmental activities compensated absences is liquidated primarily by the General Fund because most City employees are paid from the General Fund.

N. Long-Term Obligations

In the government-wide financial statements and proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental or business-type activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Debt issuance costs are expensed in year incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financial sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

City of Marina
Notes to the Basic Financial Statements
June 30, 2022

O. Benefit Plans

Pension Expense

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 (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefit (OPEB) Expense

For purposes of measuring the Total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the City's Retiree Benefits Plan (the OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, the OPEB Plan recognizes benefit payments when 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, 2021
Measurement Date	June 30, 2021
Measurement Period	June 30, 2020 to June 30, 2021

P. Fund Balances

In accordance with Government Accounting Standards Board 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the City classifies governmental fund balances as follows:

Nonspendable

Nonspendable fund balance represents balances set aside to indicate items that do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, such as Permanent Funds, and assets not expected to be converted to cash, such as prepaids, notes receivable, and land held for redevelopment are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed, or assigned, then Nonspendable amounts are required to be presented as a component of the applicable category.

Restricted

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for specific purpose. Encumbrances and nonspendable amounts subject to restrictions are included along with spendable resources.

Committed

Committed fund balances have constraints imposed by passage of a Resolution of the City Council which may be altered only by Resolution of the City Council. Encumbrances and nonspendable amounts subject to Council commitments are included along with spendable resources. The City considers Resolutions to be the highest level of action that can be taken by Council that constitutes the most binding constraint.

City of Marina
Notes to the Basic Financial Statements
June 30, 2022

Assigned

Assigned fund balances are amounts constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the City Council or its designee and may be changed at the discretion of the City Council or its designee. This category includes encumbrances; nonspendable amounts, when it is the City's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue, Capital Projects, and Debt Service Funds, which have not been restricted or committed. The City Council has delegated the authority to make assignments of fund balance to the City Manager and Finance Director.

Unassigned

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

Flow Assumption / Spending Order Policy

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to be spent first. When expenditures are incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to be spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has directed otherwise.

Q. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets

This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that are attributed to the acquisition, construction, or improvement of the assets. In addition, deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also are included in the net investment in capital assets component of net position

Restricted Net Position

This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

Unrestricted Net Position

This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

The detail of amounts reported for each of the above defined net position categories is reported in the government-wide Statement of Net Position.

Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City's policy is to apply restricted net position first.

City of Marina
Notes to the Basic Financial Statements
June 30, 2022

R. Interfund Transactions

Interfund services provided and used are accounted for as revenue, expenditures or expenses, as appropriate. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursed fund. All other interfund transactions, except for interfund services provided and used and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as transfers.

S. Property Taxes and Special Assessments

The County of Monterey levies, bills, and collects property taxes and special assessments for the City. Property taxes levied are recorded as revenue when received.

Tax collections are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls constitute a lien against the property, may be paid in two installments the first is due November 1st of the fiscal year and is delinquent if not paid by December 10th and the second is due on February 1st of the fiscal year and is delinquent if not paid by April 10th. Unsecured personal property taxes do not constitute a lien against real property unless the tax becomes delinquent.

Property valuations are established by the Assessor of the County of Monterey for the secured and unsecured property tax rolls. Under the provisions of Article XIII A of the State Constitution, properties are assessed at 100% of purchase price or value in 1978 whichever is later. From this base assessment, subsequent annual increases in valuation are limited to a maximum of 2 percent. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Tax levy dates are attached annually on January 1st preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1st and ends June 30th of the following year. Taxes are levied on both real and unsecured personal property, as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

T. Budgetary Information

The City adopts a budget annually for all governmental fund types. This budget is effective July 1 for the ensuing fiscal year. From the effective date of the budget, which is adopted at the fund level, the amounts stated therein as proposed expenditures become appropriations to the various City departments. The legal level of budgetary control is the fund level. The City Council may amend the budget by resolution during the fiscal year. The City Manager has the authority to make adjustments to the operating budget between departments within the same fund. Transfers of operating budgets between funds, use of unappropriated fund balances, and significant changes in capital improvement project budgets require the approval of the City Council. The City's basis of budgeting is the same as GAAP.

U. Encumbrances

Under encumbrance accounting, purchase orders, contract and other commitments for expenditures are recorded in order to commit that portion of the applicable appropriation. Encumbrance accounting is employed as an extension of formal budgetary integration in all funds. All appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the

City of Marina
Notes to the Basic Financial Statements
June 30, 2022

executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

V. Unearned Revenue

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as deferred inflows from unearned revenue. In the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have been recorded as deferred inflows from unavailable revenue.

W. Use of Estimates

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

X. Implementation of New Accounting Pronouncements

GASB Statement No. 87, Leases

The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. As of June 30, 2022, the City recognized \$9,650,644 in leases receivable which was offset by deferred inflows of resources of \$9,040,656. Beginning net position was increased by \$584,445 to record the lessor transactions and beginning net position was increased by \$156,132 to record the lessee transactions. See Note 4 and Note 6 for additional information.

Y. Upcoming New Accounting Pronouncements

GASB Statement No. 94, Public-Private Partnerships and Public-Public Partnerships and Availability Payment Arrangements

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide

City of Marina
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the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are to be effective for financial statements for periods beginning after June 15, 2022. Earlier application is encouraged.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*

GASB 96 provides guidance on accounting for Subscription-Based Information Technology Arrangements (SBITA) where the government contracts for the right to use another party's software. The standards for SBITAs are based on the standards established in GASB Statement No. 87, *Leases*. *GASB 96 is effective for fiscal years beginning after June 15, 2022.*

GASB Statement No. 99, *Omnibus 2022*

Omnibus statements are issued by GASB to address practice issues identified after other standards have been approved for implementation. Omnibus statements "clear up the loose ends" for recent prior statements GASB has issued. This Omnibus addresses recent pronouncements, including GASB 87 – *Leases*, GASB 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, and GASB 96 – *Subscription-Based Information Technology Arrangements*.

Effective Date: The requirements of this Statement are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Earlier application is encouraged and is permitted by topic.

GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

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GASB Statement No. 101, *Compensated Absences*

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2022, cash and investments were reported in the financial statements as follows:

	Government Wide Statement of Net Position		Fiduciary Funds Statement of Net Position	
	Governmental Activities	Business-Type Activities	Position	Total
Cash and investments	\$ 113,328,615	\$ 13,518,466	\$ 6,530,590	\$ 133,377,671
Restricted cash and investments	925,047	-	8,524,627	9,449,674
Total cash and investments	\$ 114,253,662	\$ 13,518,466	\$ 15,055,217	\$ 142,827,345

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Cash and investments consisted of the following as of June 30, 2022:

Deposits:	
Cash on hand	\$ 5,900
Cash with fiscal agents	11,266,777
Cash in banks	7,914,057
Total deposits	<u>19,186,734</u>
Investments:	
Local Agency Investment Fund	80,230,994
Commercial Paper	4,965,837
Bonds	15,933,547
US Treasury obligations	13,060,559
Total investments	<u>114,190,937</u>
Total City Treasury	<u>133,377,671</u>
Restricted cash and investments:	
Money market funds	462,983
Cash in banks	461,564
Cash with fiscal agent	8,525,127
Total restricted cash and investments	<u>9,449,674</u>
Total cash and investments	<u>\$ 142,827,345</u>

A. Cash Deposits

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, and places the City ahead of general creditors of the institution. The market value of pledged securities must equal at least 110 percent of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes that have a value of 150 percent of the City's total cash deposits. The City has waived the collateral requirements for cash deposits which are fully insured to \$250,000 by the Federal Deposit Insurance Corporation (FDIC).

The bank balances before reconciling items totaled \$8,876,474 at June 30, 2022 and were different from carrying amounts due to deposits in transit and outstanding checks. The amount uninsured was \$8,626,474, which was collateralized by securities held by pledging financial institutions. The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the *related fund*.

B. Fair Value Measurements

GASB 72 established a hierarchy of inputs to the valuation techniques with three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

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Investment Policies

City Investment Policy

Under the provisions of the City's investment policy, and in accordance with California Government Code, the following investments are authorized:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Bills, Notes and Bonds	(A)	N/A	No Limit	No Limit
U.S. Government-Sponsored Enterprise Agencies:				
Government National Mortgage Association	5 years	N/A	No Limit	No Limit
Federal National Mortgage Association	5 years	N/A	No Limit	No Limit
Federal Home Loan Mortgage Corporation	5 years	N/A	No Limit	No Limit
Federal Home Loan Bank	5 years	N/A	No Limit	No Limit
Banker's Acceptances	180 days	N/A	30%	One Commercial Bank
Certificates of Deposit	5 years	N/A	15%	(B)
Commercial Paper	270 days	N/A	15%	Highest Rating by an NRSRO*
Commercial Paper	31 days	N/A	30%	Highest Rating by an NRSRO*
Corporate Notes	5 years	N/A	30%	No Limit
Mutual Funds	N/A	N/A	20%	Highest Rating by an NRSRO*
Reverse Repurchase Agreements	92 days	N/A	20%	No Limit
Repurchase Agreements	1 year	N/A	No Limit	No Limit
California Local Agency Investment Fund	N/A	N/A	No Limit	\$40,000,000 per account

(A) Maximum maturities of 5 years or greater with specific City Council approval

(B) \$250,000 unless collateralized by eligible securities as provided by California Governmental Code Sections 53651 and 53652.

* Nationally Recognized Statistical Rating Organization

Under the provisions of the City's investment policy, and in accordance with California Government Code, the following investments are authorized:

Under the terms of certain debt issuances, the City must maintain required amounts of cash and investments with trustees or fiscal agents. These funds are unexpended bond proceeds or are pledged as reserves to be used if the City fails to meet its obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with City ordinance, bond indentures or State statute. The table below identifies the investment types that are authorized for investments with fiscal agents. The bond indentures contain no limitations for the maximum investment in any one issuer or the maximum percentage of the portfolio that may be invested in any one investment type.

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The table also identifies certain provisions of these debt agreements:

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Minimum Credit Quality</u>
U.S. Treasury Obligations	None	N/A
U.S. Agency Obligations	None	N/A
U.S. Government-Sponsored Agency Obligations	None	N/A
State Obligations:		
General Obligation	None	A
General Short-Term Obligation	None	A-1+
Special Revenue Bonds	None	AA
Pre-Refunded Municipal Obligation	None	AAA
Unsecured Certificates of Deposit	30 days	A-1
FDIC-Insured Deposit	None	N/A
Repurchase Agreements	None	A
Commercial Paper	270 days	Three highest categories
Bankers' Acceptances	(A)	A-1
Money Market Mutual Funds	None	Three highest categories
Investment Agreement	None	N/A
Tax-Exempt Obligations	None	Three highest categories
State of California- Local Agency Investment Fund	None	N/A

(A) Maximum maturities of 5 years or greater with specific City Council approval

The City's portfolio value fluctuates in an inverse relationship to any change in interest rate. Accordingly, if interest rates rise, the portfolio value will decline. If interest rates fall, the portfolio value will rise. The portfolio for year-end reporting purposes is treated as if it were all sold. Therefore, fund balance must reflect the portfolio's change in value. These portfolio value changes are unrealized unless sold. Generally the City's practice is to buy and hold investments until maturity dates. Consequently, the City's investments are carried at fair value.

C. External Investment Pool

The City's investments with LAIF at June 30, 2022, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes

These are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities

The bulk of asset-backed securities are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as CMO's) or credit card receivables. LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute. The approved investments policy is listed on the LAIF website, located at <http://www.treasurer.ca.gov/pmia-laif/>.

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D. Risk Disclosures

Interest Rate Risk

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

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of an investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. With the exception of U.S. Treasury obligations and authorized pools, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution to reduce the City's exposure to credit risks. As of June 30, 2022, the City's investments were in compliance with the ratings required by the City's investment policy and Government Code. U.S. Treasury obligations, bonds and commercial paper were rated AAA by S&P and amounts held by bond trustees in money market accounts were rated AAA by S&P and Aaa by Moody's.

Concentrations of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of June 30, 2022, the City had no investments in any one issuer (other than U.S. Treasury obligations, bonds, and the external investment pools) that represented 5% or more of the total City investments.

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. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

As of June 30, 2022, the City's investments had the following maturities:

Investment Type	Maturity		Fair Value	Concentrations	Fair Value Input Levels
	12 Months or Less	1-5 years			
Local Agency Investment Fund	\$ 80,230,994	\$ -	\$ 80,230,994	70.0%	n/a
Commercial Paper	4,965,837	-	4,965,837	4.3%	Level 1
Bonds	13,024,423	2,909,124	15,933,547	13.9%	Level 1
US Treasury obligations	13,060,559	-	13,060,559	11.4%	Level 1
Held by bond trustee:					
Money market funds	462,983	-	462,983	0.4%	Level 1
Total Investments	<u>\$ 111,744,796</u>	<u>\$ 2,909,124</u>	<u>\$ 114,653,920</u>		

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NOTE 3 - LOANS RECEIVABLE

The City has engaged in programs designed to encourage construction or improvement of low-to-moderate income housing or other projects. Under these programs, grants or loans are provided under favorable terms to homeowners who agree to spend these funds in accordance with the City's terms. The balances of these loans arising from these business and housing programs at June 30, 2022 were \$607,000.

The loans have varying maturity dates and interest rates, depending on loan agreements. The balance of the notes receivable have been offset in the fund financial statements by deferred inflows of resources as they are not deemed measurable and available within 60 days, except for those loans that have current payment activity. The loans were fully reserved for in the Statement of Net Position.

The City has a loan program for developers for impact fees and engineering fees imposed by the City. At June 30, 2022 the City had \$- in loans receivable outstanding. These loans are offset in the fund financial statements by deferred inflows of resources.

NOTE 4 - LEASES RECEIVABLE

Leases receivable for governmental activities consisted of the following as of June 30, 2022:

	Fort Ord Market Ground Lease	Joby Aviation Storage	Comcast Cell Tower	T-Mobile Cell Tower	Total
Inception	8/22/2006	5/17/2022	1/1/2002	7/1/1996	
End	8/22/2030	5/17/2024	1/1/2042	7/1/2026	
Interest Rate	5.03%	2.71%	5.56%	5.00%	
Annual Payment	\$ 130,260	\$ 6,900	\$ 24,000	\$ 21,600	
Leases Receivable:					
Beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustments	941,314	-	289,319	95,384	1,326,016
Additions	-	13,418	-	-	13,418
Deletions	(84,850)	(6,618)	(8,119)	(17,222)	(116,809)
Ending	856,463	6,800	281,200	78,162	1,222,625
Deferred Inflows of Resources:					
Beginning	-	-	-	-	-
Adjustments	604,437	-	192,360	111,769	908,566
Additions	-	13,418	-	-	13,418
Deletions	(75,555)	(6,709)	(9,618)	(11,177)	(103,058)
Ending	528,882	6,709	182,742	100,592	818,925
Net Book Value	\$ 327,581	\$ 91	\$ 98,458	\$ (22,430)	\$ 403,700

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Leases receivable for business-type activities consisted of the following as of June 30, 2022:

Marina Municipal Airport Enterprise Fund Leases Receivable:

Earliest Inception	7/1/1996
Latest Inception	4/1/2022
Earliest Lease End	11/7/2023
Latest Lease End	3/3/2050
Lowest Interest Rate	0.42%
Highest Interest Rate	6.91%
Annual Payment	\$ 1,053,536

	Leases Receivable	Deferred Inflows of Resources	Net Book Value
Beginning	\$ -	\$ -	\$ -
Adjustments	9,009,044	8,842,048	166,995
Additions	323,027	323,027	-
Deletions	(904,052)	(943,344)	39,293
Ending	<u>\$ 8,428,019</u>	<u>\$ 8,221,731</u>	<u>\$ 206,288</u>

NOTE 5 - INTERFUND TRANSACTIONS

Inter-fund Receivables and Payables

Amounts due to or due from other funds reflect inter-fund balances for services rendered or short-term loans expected to be repaid in the next fiscal year. Advances to or from other funds are long-term loans between funds that are to be repaid in their entirety over several years.

On November 1, 2006, the Marina Joint Powers Financing Authority issued \$14,360,000 revenue bonds for the purpose of financing a loan in the same amount to the Abrams-B Non-Profit Corporation. Simultaneously, the corporation paid the entire \$14,360,000 back to the City of Marina, to pay loan costs and to acquire a 50-year leasehold interest in the Abrams-B Apartments housing project. Also simultaneously, the City paid that cash to The Fort Ord Reuse Authority to purchase the Abrams-B property. Monthly note payments are made by the corporation to the City according to an original amortization schedule which was subsequently revised on November 15, 2016, at a lower interest rate, resulting in smaller monthly payments. Payments on the note are structured to be sufficient for the bond trustee to pay semi-annual principal and interest on the revenue bonds. Bond payments are made semiannually and will be fully re-paid in 2036. The balance of the loan was \$8,843,750 at June 30, 2022.

As of June 30, 2022, inter-fund receivables and payables consisted of the following:

Fund	Advances to Other Funds	Advances from Other Funds
Abrams B Debt Service Fund	\$ 8,843,750	\$ -
Abrams B Housing Fund	-	8,843,750
Total advances	<u>\$ 8,843,750</u>	<u>\$ 8,843,750</u>

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Transfers In/Out

With Council approval resources may be transferred from one fund to another. The following summarizes transfers between funds during the fiscal year ended June 30, 2022:

Fund	Transfer in	Transfer out
General Fund	\$ 240,946	\$ 10,373,220
City Capital Projects	18,338,616	92,844
Impact Fee Fund	-	6,050,000
FORA Dissolution Fund	-	3,527,396
Nonmajor Governmental Funds	3,764,775	1,436,302
Marina Municipal Airport Fund	12,000	876,575
Total Transfers	<u>\$ 22,356,337</u>	<u>\$ 22,356,337</u>

Intra-Fund Transfers In/Out

The following table represents intra-fund transfers made during the fiscal year ended June 30, 2022:

Fund	Transfer in	Transfer out
General Fund	\$ -	\$ 1,355,000
Vehicle & Equipment Replacement Fund	905,000	-
Pension Stabilization Fund	450,000	-
Total Eliminations	<u>\$ 1,355,000</u>	<u>\$ 1,355,000</u>

Intra-fund transfers are eliminated for presentation in the fund financial statements.

NOTE 6 - CAPITAL ASSETS

Capital assets for governmental activities consisted of the following as of June 30, 2022:

	Balance June 30, 2021	Additions	Adjustments	Deletions	Balance June 30, 2022
Governmental Activities					
Non-depreciable:					
Land	\$ 22,080,651	\$ -	\$ -	\$ -	\$ 22,080,651
Total Non-Depreciable	<u>22,080,651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,080,651</u>
Depreciable and Amortizable:					
Buildings and improvements	50,197,885	298,094	-	-	50,495,979
Equipment	9,228,377	-	(663,156)	-	8,565,221
Infrastructure	37,764,633	2,165,570	-	-	39,930,203
Right of use assets - equipment	-	275,212	940,860	-	1,216,072
Total Depreciable	<u>97,190,895</u>	<u>2,738,876</u>	<u>277,704</u>	<u>-</u>	<u>100,207,475</u>
Less Accumulated Depreciation for:					
Buildings and improvements	(20,041,291)	(1,172,757)	-	-	(21,214,048)
Equipment	(7,268,458)	(487,998)	663,156	-	(7,093,300)
Infrastructure	(6,743,705)	(948,729)	-	-	(7,692,434)
Right of use assets - equipment	-	(276,372)	(507,024)	-	(783,396)
Total Accumulated Depreciation	<u>(34,053,454)</u>	<u>(2,885,856)</u>	<u>156,132</u>	<u>-</u>	<u>(36,783,178)</u>
Total Depreciable Capital Assets - Net	<u>63,137,441</u>	<u>(146,980)</u>	<u>433,836</u>	<u>-</u>	<u>63,424,297</u>
Total Governmental Capital Assets	<u>\$ 85,218,092</u>	<u>\$ (146,980)</u>	<u>\$ 433,836</u>	<u>\$ -</u>	<u>\$ 85,504,948</u>

The City's beginning net position was increased by \$156,132 to implement GASB 87, Leases.

City of Marina
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Depreciation expense for governmental activities was charged to the following programs during the year:

General government	\$ 948,537
Public safety	754,266
Public works	72,038
Economic & community development	1,044,345
Recreation & cultural services	66,670
Total depreciation expense	<u>\$ 2,885,856</u>

Capital assets for business-type activities consisted of the following as of June 30, 2022:

Business Type Activities	Balance July 1, 2021	Additions	Adjustments	Deletions	Balance June 30, 2022
Non Depreciable					
Land	\$ 36,900,000	\$ -	\$ -	\$ -	\$ 36,900,000
Total Non-Depreciable	36,900,000	-	-	-	36,900,000
Depreciable:					
Leasehold interest	48,783,242	-	-	-	48,783,242
Buildings	9,490,442	669,522	-	-	10,159,964
Improvements (airport and runway)	14,807,746	-	-	-	14,807,746
Equipment	323,135	-	-	-	323,135
Total Depreciable	73,404,565	669,522	-	-	74,074,087
Less Accumulated Depreciation					
Leasehold interest	(7,986,460)	(975,665)	-	-	(8,962,125)
Buildings	(5,687,422)	(277,547)	-	-	(5,964,969)
Improvements (airport and runway)	(9,170,301)	(439,491)	-	-	(9,609,792)
Equipment	(305,553)	(7,322)	-	-	(312,875)
Total Accumulated Depreciation	(23,149,736)	(1,700,025)	-	-	(24,849,761)
Total Depreciable Capital Assets - Net	50,254,829	(1,030,503)	-	-	49,224,326
Total Business Type - Capital Assets	\$ 87,154,829	\$ (1,030,503)	\$ -	\$ -	\$ 86,124,326

NOTE 7 - NONCURRENT LIABILITIES

The City's noncurrent liabilities consisted of the following as of June 30, 2022:

Long-term Liabilities	Beginning Balance	Adjustment/ Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
2015 General Obligation Refunding Bonds	\$ 6,710,000	\$ -	\$ (280,000)	\$ 6,430,000	\$ 295,000
2016 Abrams B Housing Revenue Bonds	9,565,000	-	(450,000)	9,115,000	465,000
Leases	596,341	275,212	(261,695)	609,858	308,982
Net Pension Liabilities	22,951,345	26,556,863	(36,198,918)	13,309,290	-
Total OPEB Obligation	6,663,215	1,043,282	(1,539,440)	6,167,057	-
Compensated Absences	1,581,280	418,563	(395,320)	1,604,523	401,131
Total Governmental Activities	\$ 48,067,181	\$ 28,293,920	\$ (39,125,373)	\$ 37,235,728	\$ 1,470,113
Business-Type Activities					
Berkeley Capital Loan	\$ 35,950,000	\$ -	\$ -	\$ 35,950,000	\$ -
Total Business-Type Activities	\$ 35,950,000	\$ -	\$ -	\$ 35,950,000	\$ -

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Long-term Liabilities	Beginning Balance	Adjustment/ Additions	Deletions	Ending Balance	Due Within One Year
Fiduciary Funds:					
Tax Allocation Bonds:					
FORA Series 2020	\$ 30,705,000	\$ -	\$ (1,260,000)	\$ 29,445,000	\$ 1,415,000
RDA SA, Series 2000A	350,000	-	(30,000)	320,000	30,000
RDA SA, Series 2018A	6,320,000	-	(225,000)	6,095,000	235,000
RDA SA, Housing Series 2018B	6,020,000	-	(215,000)	5,805,000	225,000
RDA SA, Series 2020A	4,790,000	-	-	4,790,000	90,000
RDA SA, Housing Series 2020B	4,950,000	-	(130,000)	4,820,000	135,000
Subtotal Tax Allocation Bonds	53,135,000	-	(1,860,000)	51,275,000	2,130,000
Bond discounts	(214,935)	-	23,882	(191,053)	-
Bond premiums	1,874,790	-	(87,723)	1,787,067	-
Total Fiduciary Funds	\$ 54,794,855	\$ -	\$ (1,923,841)	\$ 52,871,014	\$ 2,130,000

2015 General Obligation Refunding Bonds

In May 2015, the City issued \$7,640,000 General Obligation Bonds for the purpose of refunding \$7,885,000 of the City's General Obligation Bonds, Election of 2002, Series 2005 which was issued for the purpose of constructing and supplying a library facility in the City. The bonds bear interest at 1.5% to 5%. The bonds mature in August 2035. Principal payments of \$85,000 to \$605,000 are due annually on August 1. Interest payments are due semi-annually on February 1 and August 1. The Bonds are subject to an early redemption at par at the option of the City after August 2025.

The City accounts for the bonds in its governmental activities and uses taxes and assessments reported in a debt service fund to fund the principal and interest payments. Future debt service payments are as follows:

Fiscal Year Ending June 30:	Principal	Interest	Total
2023	\$ 295,000	\$ 227,531	\$ 522,531
2024	315,000	216,706	531,706
2025	340,000	200,332	540,332
2026	370,000	182,581	552,581
2027	400,000	163,332	563,332
2028-2032	2,410,000	590,982	3,000,982
2033-2036	2,300,000	162,760	2,462,760
Total	\$ 6,430,000	\$ 1,744,224	\$ 8,174,224

Remarketed 2016 Abrams B Housing Revenue Bonds

In November 2006, the City issued \$14,360,000 Multi-family Housing Revenue Bonds for the purpose of financing the acquisition of the Abrams B Apartments. These bonds were remarketed in November 2016. The bonds bear interest at 0.95% to 3.55%. The bonds mature in November 2036. Principal payments of \$110,000 to \$160,000 are due annually on November 1. Interest payments are due semi-annually on May 1 and November 1. Beginning on November 15, 2023, the bonds have an optional redemption price of 102%, declining to 101% on November 15, 2024, and at par on November 15, 2025 and thereafter.

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The City accounts for the bonds in its governmental activities and accounts for the revenue debt service in the Abrams B Debt Service Fund. Future debt service payments are as follows:

<u>Fiscal Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 465,000	\$ 277,723	\$ 742,723
2024	475,000	268,905	743,905
2025	490,000	258,888	748,888
2026	505,000	247,813	752,813
2027	790,000	235,505	1,025,505
2028-2032	3,040,000	883,830	3,923,830
2033-2037	3,350,000	306,188	3,656,188
Total	<u>\$ 9,115,000</u>	<u>\$ 2,478,852</u>	<u>\$ 11,593,852</u>

Leases

In fiscal year 2019, the City entered into a lease agreement in the amount of \$663,156 at 4.52% for the right to use radio equipment. Annual principal and interest payments of \$185,348 are due through July 2022.

In fiscal years 2020 and 2021, the City entered into lease agreements totaling \$277,704 for the right to use vehicles. Annual principal and interest payments of \$68,114 are due through fiscal year 2025.

In fiscal year 2022, the City entered into lease agreements totaling \$275,212 for the right to use vehicles. Annual principal and interest payments of \$63,687 are due through fiscal year 2027.

The City accounts for its leases in its governmental activities and uses resources from the General Fund to pay the principal and interest payments. Future debt service payments are as follows:

<u>Fiscal Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	308,982	8,167	\$ 317,149
2024	131,801	-	131,801
2025	109,129	-	109,129
2026	41,185	-	41,185
2027	18,761	-	18,761
Total	<u>\$ 609,858</u>	<u>\$ 8,167</u>	<u>\$ 618,025</u>

Equipment and related accumulated amortization under the financed purchases are as follows:

Leased Right of Use Assets	\$ 1,216,072
Accumulated Depreciation	(783,396)
Net Book Value	<u>\$ 432,676</u>

Business-Type Activities

Preston Park Loan

On January 7, 2016, the Preston Park Sustainable Community Non-profit Corporation entered into a loan agreement in the amount of \$35,950,000 at 4.15% to finance the costs of acquisition of a leasehold interest in property of Preston Park Apartments. The loan is a full-term interest only loan with the entire principal balance due on February 1, 2026.

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Interest payments are made through January of 2026 without an early redemption option. Future debt service payments are as follows:

Fiscal Year Ending June 30:	Principal	Interest	Total
2023	\$ -	\$ 1,512,646	\$ 1,512,646
2024	-	1,516,790	1,516,790
2025	-	1,516,790	1,516,790
2026	35,950,000	1,011,194	36,961,194
Total	<u>\$ 35,950,000</u>	<u>\$ 5,557,420</u>	<u>\$ 41,507,420</u>

Fiduciary Fund Tax Allocation Bonds

Fort Ord Reuse Authority (FORA) Tax Allocation Bonds, Series 2020

In June 2020, the FORA issued \$30,705,000 of tax allocation bonds, Series 2020. The proceeds of the Series 2020 bonds will be used to fund building removal costs for various public agencies related to property formerly included in the Fort Ord Military Base, provide funds to satisfy an obligation of the Authority to CalPERS, set-up debt service reserves, set-up administrative accounts, pay insurance premiums related to the bonds and cover bond issuance costs. The bonds bear annual interest at 1.151% to 3.307%. Principal and interest is paid semi-annually on March 1st and September 1st. The bonds mature September 1, 2037 in amounts ranging from \$1,260,000 to \$1,765,000.

Tax Allocation Bonds, Neeson Road

In November 2000, the former RDA issued \$700,000 of tax allocation bonds, Series A. The proceeds of the 2000 Series A bonds issued were used fund infrastructure redevelopment activities at the Marina Airport. The bonds bear annual interest at 4.75%. The bonds were issued in fully registered form without coupons in denominations of \$5,000. Interest is paid semi-annually, on January 1st and July 1st. Principal is paid in annual installments beginning January 1, 2018 and maturing January 1, 2031 in amounts ranging from \$10,000 to \$45,000.

Tax Allocation Bonds, 2018 Series A (Taxable) and Series B (Tax Exempt)

In 2018, the former RDA issued \$4,750,000 of tax allocation bonds, Series A (Taxable) and Series B (Tax Exempt). A total of \$6,905,000 of Series A bonds were issued and \$6,585,000 of Series B bonds. The proceeds of the 2018 Series A bonds issued were used to make payment on a promissory note and agreement, dated August 5, 2008 of the former Marina Redevelopment Agency for the benefit of Marina Community Partners.

The bonds bear annual interest at 5%. The bonds were issued in fully registered form without coupons in denominations of \$5,000. Interest is annually, due on September 1st. Principal is paid in annual installments beginning September 1, 2018 and ending September 1, 2038 in amounts ranging from \$165,000 to \$515,000. The proceeds of the 2018 Series B bonds issued were used to repay a significant portion of the loans from the City of Marina to the Agency. The bonds bear annual interest at 5%. The bonds were issued in fully registered form without coupons in denominations of \$5,000. Interest is annually, due on September 1st. Principal is paid in annual installments beginning September 1, 2018 and ending September 1, 2038 in amounts ranging from \$165,000 to \$515,000.

Tax Allocation Bonds, Series 2020A

In August 2020, the former RDA issued \$4,790,000 of tax allocation bonds, Series 2020A. The proceeds of the 2020 Series A bonds issued were used to make payment on the aforementioned promissory note and agreement, dated August 5, 2008 of the former Marina Redevelopment Agency for the benefit of

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Marina Community Partners. The bonds bear annual interest at 4.00%. The bonds were issued in fully registered form without coupons in denominations of \$5,000. Interest is paid semi-annually, on March 1st and September 1st. Principal is paid in annual installments beginning September 1, 2022 and maturing September 1, 2035.

Housing Tax Allocation Bonds, Series 2020B

In August 2020, the former RDA issued \$4,950,000 of housing tax allocation bonds, Series 2020B. The proceeds of the 2020 Series B bonds issued were used to make payment on the aforementioned promissory note and agreement, dated August 5, 2008 of the former Marina Redevelopment Agency for the benefit of Marina Community Partners. The bonds bear annual interest at 4.00%. The bonds were issued in fully registered form without coupons in denominations of \$5,000. Interest is paid semi-annually, on March 1st and September 1st. Principal is paid in annual installments beginning September 1, 2021 and maturing September 1, 2040.

The annual debt service requirements for the Tax Allocation Bonds are as follows:

<u>Fiscal Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,130,000	\$ 1,795,899	\$ 3,925,899
2024	2,190,000	1,742,933	3,932,933
2025	2,245,000	1,685,228	3,930,228
2026	2,335,000	1,622,487	3,957,487
2028	2,825,000	1,553,614	4,378,614
2029-2032	15,515,000	6,323,117	21,838,117
2033-2037	15,160,000	3,545,484	18,705,484
2038-2041	8,875,000	826,560	9,701,560
Total	<u>\$ 51,275,000</u>	<u>\$ 19,095,322</u>	<u>\$ 70,370,322</u>

The Successor Agency fiduciary funds account for activity of the Successor Agency of the Marina Redevelopment Agency. In 2012, the State of California dissolved Redevelopment Agencies and created Successor Agencies to extinguish debts of the Redevelopment Agencies. The Marina Successor Agency is required by a Development and Disposition Agreement (DDA) to issue debt to repay the Dunes Corporation amounts owed in the DDA. This debt is fully funded by a commitment from the State of California as specified in the Dissolution Act.

NOTE 8 - 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; and natural disasters for which the City obtains insurance coverages.

The City purchases liability, property, errors and omissions, and workers' compensation insurance from the Monterey Bay Area Self Insurance Authority (MBASIA), a risk-sharing program. Under this program, coverage is provided for up to a maximum of \$29,000,000 for each general liability claim less the City's deductible of \$10,000. Statutory coverage is provided for workers' compensation claims. The City is assessed a contribution to cover claims, operating costs, and claim settlement expenses based upon an actuarially determined rate for each coverage layer pool. Additional cash contributions may be assessed on the basis of adverse loss experience. If the events of the year result in a negative risk position, the members' annual assessment may be increased in subsequent years. The City is unable to reasonably estimate the probability of MBASIA ending the year in a negative risk position. Refunds to members may

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be made if funds are determined to be surplus as a result of an actuarial study.

The City currently reports liability risk management activities in the general fund. 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. Workers compensation insurance costs are allocated to various departments proportionate to their total payroll. For the year ended June 30, 2022, the City paid a total of \$1,547,720 to MBASIA for insurance coverage; \$648,895 and \$898,825 for liability and workers compensation insurance, respectively and did not receive a rebate from the program. There were no material unpaid and uninsured claims outstanding at the beginning or end of the last two fiscal years.

NOTE 9 - RETIREMENT PLANS

General Information about the Pension Plans

Plan Description

All qualified permanent and probationary 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 benefits for any employer rate plan of the safety and miscellaneous risk 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 miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and City 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.

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 (age 52 for Miscellaneous Plan members if membership date is on or after January 1, 2013) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Special Death Benefit (Safety only), the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

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The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

	Miscellaneous		Safety	
	Tier 1	PEPRA	Tier 1	PEPRA
Benefit formula	2% @ 55	2% @ 62	3.0% @ 50	2.7% @ 57
Benefit vesting schedule	5 Years	5 Years	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement age	55	62	50	57
Monthly benefits as a				
% of eligible compensation	2%	2%	3%	2.7%
Required employee contribution rates	7%	6.75%	9%	13%
Required employer contribution rates	10.9%	7.59%	23.71%	13.13%

Employees Covered

At June 30, 2022, the following employees were covered by the benefit terms for the Plans:

	Miscellaneous	Safety	Total
Active	42	54	96
Transferred	15	34	49
Separated	26	18	44
Retired	78	81	159
Total	161	187	348

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rates are the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2022, the City's contributions were as follows:

	Employer Contributions
Miscellaneous	\$ 837,830
Safety	2,302,923
Total Employer Contributions	<u>\$ 3,140,753</u>

City of Marina
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Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2022, the City reported a net pension liability for its proportionate share of the net pension liabilities as follows:

	Proportionate Share of Net Pension Liability/(Asset)
Miscellaneous	\$ 3,826,377
Safety	9,482,913
Total	\$ 13,309,290

The City's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans are measured as of June 30, 2021, and the total pension liability for the Plans used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plans as of June 30, 2021 and 2021 was as follows:

	Misc	Safety	Plan Total
Proportion - June 30, 2021	0.21094%	0.24173%	0.21094%
Proportion - June 30, 2022	0.24609%	0.27021%	0.24609%
Change - Increase/(Decrease)	0.03515%	0.02848%	0.03515%

For the year ended June 30, 2022, the City recognized pension expense of \$2,601,074.

At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ -	\$ -
Differences between Expected and Actual Experience	429,087	-
Differences between Projected and Actual Investment Earnings	-	3,340,225
Differences between Employer's Contributions and Proportionate Share of Contributions	-	246,451
Change in Employer's Proportion	238,654	-
Pension Contributions Made Subsequent to Measurement Date	837,830	-
Total	\$ 1,505,571	\$ 3,586,676

City of Marina
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	Safety	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ -	\$ -
Differences between Expected and Actual Experience	1,620,147	-
Differences between Projected and Actual Investment Earnings	-	5,644,156
Differences between Employer's Contributions and Proportionate Share of Contributions	-	894,878
Change in Employer's Proportion	784,313	-
Pension Contributions Made Subsequent to Measurement Date	2,302,923	-
Total	\$ 4,707,383	\$ 6,539,034

The City reported \$3,140,753 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

	Deferred Outflows/(Inflows) of Resources		
Fiscal Year Ending June 30:	Miscellaneous	Safety	Total
2023	\$ (613,464)	\$ (607,245)	\$ (1,220,709)
2024	(626,238)	(816,665)	(1,442,904)
2025	(756,167)	(1,157,471)	(1,913,638)
2026	(923,066)	(1,553,193)	(2,476,259)
2027	-	-	-
Thereafter	-	-	-
Total	\$ (2,918,935)	\$ (4,134,574)	\$ (7,053,510)

Actuarial Assumptions

The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method

Actuarial Assumptions:

Discount Rate	7.00%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	(1)
Investment Rate of Return	7.00% (2)
Mortality	(3)

(1) Varies by entry age and service

(2) Net of pension plan investment expenses, including inflation

(3) Derived using CalPERS' membership data for all funds

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

Asset Class (a)	Assumed Asset Allocation	Real Return Years 1 - 10 (b)	Real Return Years 11+ (c)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Sensitive	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	100.00%		

- (a) In the System's ACFR, Fixed Income is included in Global Debt Securities; Liquidity Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.
- (b) An expected inflation of 2.0% used for this period.
- (c) An expected inflation of 2.92% used for this period.

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

The following presents the City's proportionate share of the net pension liability for the Plans, calculated using the discount rate for the Plans, 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:

	<u>Miscellaneous</u>	<u>Safety</u>	<u>Total Plan</u>
1% Decrease	6.15%	6.15%	6.15%
Net Pension Liability	\$ 7,731,264	18,062,288	\$ 25,793,552
Current	7.15%	7.15%	7.15%
Net Pension Liability	\$ 3,826,377	9,482,913	\$ 13,309,290
1% Increase	8.15%	8.15%	8.15%
Net Pension Liability	\$ 598,263	2,436,015	\$ 3,034,278

Pension Plan Fiduciary Net Position

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

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS PLAN

Plan Description

The City of Marina participates in the California Public Employees Retirement System (CalPERS), a cost-sharing multiple employer public employee defined benefit pension plan. CalPERS provides post-employment medical insurance benefits to retirees and their spouses who meet plan eligibility requirements in accordance with their labor agreement. The City provides health care benefits for all retired employees based on retirement age of 50 with 5 years of service. Retirees can enroll in any of the available CalPERS medical plans and the benefits continue for the life of the retiree and surviving spouse. The City contributes the minimum amount provided under Government Code Section 22825 of the Public Employees Medical and Hospital Care Act. Retirees must pay any premium amounts in excess of the City's contribution. For each bargaining unit, the minimum amount the City contributes is pro-rated over the 20-year period starting from that unit's CalPERS coverage.

The City has authority to establish and amend the Plan's benefit terms and financing requirements to the City Council. No assets are accumulated in a trust that meets all of the criteria in GASB statement No. 75 Paragraph 4. There are no separate financial statements issued for the OPEB plan.

Employees Covered by Benefit Terms

At June 30, 2022, the benefit terms covered the following employees:

Active employees	82
Inactive employees	23
Dependents of Retirees	11
Total covered	<u><u>116</u></u>

City of Marina
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Contributions

The City makes contributions based on a pay-as-you-go basis as approved by the authority of the City Council. Total benefit payments included in the measurement period were \$80,621 while actual contributions for the fiscal year were \$98,138. The actuarially determined contribution for the measurement period was \$383,005. The City's contributions were 1.05% of covered employee payroll during the fiscal year ended June 30, 2022. Employees are not required to contribute to the plan. There have been no assets accumulated in a trust to provide for the benefits of this plan.

Actuarial Assumptions

The following summarized the actuarial assumptions for the OPEB plan included in this fiscal year:

Valuation Date:	June 30, 2021
Measurement Date:	June 30, 2021
Actuarial Cost Method:	Entry-Age Normal Cost Method
Amortization Period:	20 years
Asset Valuation Method:	Level percentage of payroll, closed
Actuarial Assumptions:	
Discount Rate	2.16%
Inflation	2.26%
Salary Increases	3.25%
Healthcare Trend Rate	4% to 7.52%
Mortality	CalPERS 2017 Mortality
Retirement:	
Hired before January 1, 2013	2% @55 Rates for Miscellaneous Employees 3% @50 for Police and Fire
Hired on or after January 1, 2013:	2% @62 for Miscellaneous Employees. 2.7% @57 for Police and Fire.

**Discount rate decreased in 2022 from 2.21% to 2.16%

Discount Rate

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Total OPEB Liability

The City's Total OPEB liability was measured as of June 30, 2021 (measurement date) and was determined by an actuarial valuation as of June 30, 2021 (valuation date) for the fiscal year ended June 30, 2022 (reporting date).

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Changes in the Total OPEB Liability

The following summarizes the changes in the Total OPEB liability during the year ended June 30, 2022:

Fiscal Year Ended June 30, 2022	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability (Asset)
Balance at June 30, 2021	\$ 6,663,215	\$ -	\$ 6,663,215
Service cost	394,958	-	394,958
Interest in Total OPEB Liability	155,100	-	155,100
Balance of diff between actual and exp experience	(1,155,928)	-	(1,155,928)
Balance of changes in assumptions	190,330	-	190,330
Benefit payments	(80,621)	-	(80,621)
Net changes	(496,161)	-	(496,161)
Balance at June 30, 2022	\$ 6,167,054	\$ -	\$ 6,167,054

Covered Employee Payroll	\$ 9,361,845
Total OPEB Liability as a % of Covered Employee Payroll	65.87%
Service Cost as a % of Covered Employee Payroll	4.22%
Net OPEB Liability as a % of Covered Employee Payroll	65.87%

The City's plan is nonfunded, meaning there have not been assets placed into an irrevocable trust, therefore the plan fiduciary net position is zero.

Deferred Inflows and Outflows of Resources

At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 243,891	\$ 1,042,616
Change in assumptions	1,299,137	789,126
OPEB contribution subsequent to measurement date	98,138	-
Totals	\$ 1,641,166	\$ 1,831,742

Of the total amount reported as deferred outflows of resources related to OPEB, \$98,138 resulting from City contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ended June 30, 2023.

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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	
2023	\$ (114,926)
2024	(114,926)
2025	(114,926)
2026	(51,324)
2027	78,492
Thereafter	28,896
Total	\$ (288,714)

OPEB Expense

The following summarizes the OPEB expense by source during the year ended June 30, 2022:

Service cost	\$ 394,958
Interest in TOL	155,100
Difference between actual and expected experience	(96,185)
Change in assumptions	(18,741)
OPEB Expense	\$ 435,132

The following summarizes changes in the Total OPEB liability as reconciled to OPEB expense during the year ended June 30, 2022:

Net OPEB liability ending	\$ 6,167,054
Net OPEB liability beginning	(6,663,215)
Change in net OPEB liability	(496,161)
Changes in deferred outflows	(998,589)
Changes in deferred inflows	1,831,744
Employer contributions and implicit subsidy	98,138
OPEB Expense	\$ 435,132

Sensitivity to Changes in the Discount Rate

The Total OPEB liability of the City, as well as what the City's Total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher, is as follows:

	Discount Rate		
	(1% Decrease)	2.16%	(1% Increase)
Net OPEB Liability (Asset)	\$ 7,509,081	\$ 6,167,054	\$ 5,132,427

City of Marina
Notes to the Basic Financial Statements
June 30, 2022

Sensitivity to Changes in the Healthcare Cost Trend Rates

The Total OPEB liability of the City, as well as what the City's Total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than current healthcare cost trend rates, is as follows:

	Trend Rate		
	(1% Decrease)	4% to 7.52%	(1% Increase)
Net OPEB Liability (Asset)	\$ 4,969,506	\$ 6,167,054	\$ 7,779,840

NOTE 11 - COMMITMENTS AND CONTINGENCIES

Lawsuits

The City is subject to certain matters of litigation that may arise in the normal course of conducting City business. City management believes, based upon consultation with legal counsel, that these cases, in the aggregate, are not expected to result in a material adverse financial impact on the City. Additionally, City management believes that the City's insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize.

Federal and State Grant Programs

The City participates in Federal and State grant programs. These programs are audited by the City's independent accountants if required by and in accordance with the provisions of the Uniform Guidance and applicable State requirements. Expenditures which may be disallowed, if any, by the granting agencies, cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

Deferred Compensation

The City offers its employees two deferred compensation plans created in accordance with California Code Section 53212 and Internal Revenue Code Section 457 under which employees can defer a portion of their salary until future years. The deferred compensation plan money is a deduction from the employees' salary and is invested with independent retirement trustees. The trustees hold the amounts deferred and any related income on behalf of employees. The assets and liabilities of these plans have been excluded from the accompanying financial statements.

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REQUIRED SUPPLEMENTARY INFORMATION

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City of Marina

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (GAAP Basis)

General Fund

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	\$ 15,207,377	\$ 17,127,100	\$ 25,134,454	\$ 8,007,354
Licenses, permits and fees	2,091,500	2,091,500	2,721,385	629,885
Fines and forfeitures	63,050	63,050	109,348	46,298
Intergovernmental	675,700	1,192,780	1,159,983	(32,797)
Charges for services	1,565,335	1,565,335	4,701,964	3,136,629
Investment earnings	330,000	330,000	164,114	(165,886)
Local contributions	42,500	160,645	136,395	(24,250)
Other revenue	6,940	125,085	213,124	88,039
Total Revenues	19,982,402	22,655,495	34,340,767	11,685,272
EXPENDITURES				
Current:				
General government	7,885,981	7,885,981	6,730,491	1,155,490
Public safety	11,695,000	12,448,370	12,800,633	(352,263)
Public works	1,952,679	1,952,679	1,481,249	471,430
Economic & community development	2,947,240	2,947,240	3,047,113	(99,873)
Recreation & cultural services	1,168,303	1,168,303	910,339	257,964
Capital outlay	710,000	710,000	329,612	380,388
Debt service				
Principal	162,000	162,000	261,695	(99,695)
Interest and fiscal charges	24,000	24,000	51,166	(27,166)
Total Expenditures	26,545,203	27,298,573	25,612,298	1,686,275
Excess (Deficiency) of Revenues over Expenditures	(6,562,801)	(4,643,078)	8,728,469	13,371,547
OTHER FINANCING SOURCES (USES)				
Transfers in	4,123,102	3,223,102	240,946	(2,982,156)
Transfers out	(10,782,000)	(11,278,220)	(10,373,220)	905,000
Sale of capital assets	-	-	6,323,477	6,323,477
Total Other Financing Sources (Uses)	(6,658,898)	(8,055,118)	(3,808,797)	4,246,321
Net Change in Fund Balance	(13,221,699)	(12,698,196)	4,919,672	17,617,868
Fund Balance Beginning	27,128,836	27,128,836	27,128,836	-
Prior Period Adjustments - Cash Allocations	342,326	342,326	342,326	-
Fund Balance Beginning, as Adjusted	27,471,162	27,471,162	27,471,162	-
Fund Balance Ending	\$ 14,249,463	\$ 14,772,966	\$ 32,390,834	\$ 17,617,868

The City adopts a budget annually for all governmental fund types. This budget is effective July 1 for the ensuing fiscal year. From the effective date of the budget, which is adopted at the fund level, the amounts stated therein as proposed expenditures become appropriations to the various City departments. The legal level of budgetary control is the fund level. The City Council may amend the budget by resolution during the fiscal year. The City Manager has the authority to make adjustments to the operating budget between functions within the same fund. Transfers of operating budgets between funds, use of unappropriated fund balances, and significant changes in capital improvement project budgets require the approval of the City Council. Expenditures in excess of appropriations were covered by budgets in other objects/functions or beginning fund balance.

City of Marina

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (GAAP Basis)

FORA Dissolution Fund

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Licenses, permits and fees	\$ -	\$ -	\$ 8,157,290	8,157,290
Intergovernmental	-	-	4,470	4,470
Investment earnings	-	-	47,455	47,455
Total Revenues	-	-	8,209,215	8,209,215
EXPENDITURES				
Current:				
Economic & community development	7,250,000	7,250,000	526,427	6,723,573
Total Expenditures	7,250,000	7,250,000	526,427	6,723,573
Excess (Deficiency) of Revenues over Expenditures	(7,250,000)	(7,250,000)	7,682,788	14,932,788
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,500,000)	(3,500,000)	(3,527,396)	(27,396)
Debt issuance	-	-	-	-
Total Other Financing Sources (Uses)	(3,500,000)	(3,500,000)	(3,527,396)	(27,396)
Net Change in Fund Balance	(10,750,000)	(10,750,000)	4,155,392	14,905,392
Fund Balance Beginning	11,350,071	11,350,071	11,350,071	-
Prior Period Adjustments - Cash Allocations	30	30	30	-
Fund Balance Beginning, as Adjusted	11,350,101	11,350,101	11,350,101	-
Fund Balance Ending	\$ 600,101	\$ 600,101	\$ 15,505,493	\$ 14,905,392

City of Marina
Schedule of Pension Contributions
June 30, 2022
(Last Ten Years)

Miscellaneous and Safety Plan								
Fiscal Year Ended	2015	2016	2017	2018	2019	2020	2021	2022
Contractually Required Contributions	\$ 1,428,070	\$ 2,069,732	\$ 2,385,218	\$ 2,524,388	\$ 2,050,095	\$ 2,739,136	\$ 2,885,118	\$ 3,140,753
Contributions in Relation to Contractually Required Contributions	1,428,070	2,069,732	2,385,218	2,524,388	2,050,095	2,739,136	2,885,118	3,140,753
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 7,233,320	\$ 6,987,956	\$ 7,070,353	\$ 7,637,741	\$ 7,411,028	\$ 8,281,259	\$ 9,003,748	\$ 6,244,060
Contributions as a % of Covered Payroll	19.74%	29.62%	33.74%	33.05%	27.66%	33.08%	32.04%	50.30%

Notes to Schedule:

Valuation Date: June 30, 2020

Assumptions Used: Entry Age Method used for Actuarial Cost Method
Level Percentage of Payroll and Direct Rate Smoothing
3.8 Years Remaining Amortization Period
Inflation Assumed at 2.50%
Investment Rate of Returns set at 7.00%
CalPERS mortality table based on CalPERS' experience and include 15 years of projected ongoing mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries.

Fiscal year 2015 was the first year of implementation, therefore only eight years are shown.

The CalPERS discount rate was increased from 7.50% to 7.65% in fiscal year 2016, then to 7.15% in 2018.

The CalPERS mortality assumptions was adjusted in fiscal year 2019.

City of Marina
Schedule of Proportionate Share of Net Pension Liability
June 30, 2022
(Last Ten Years)

Miscellaneous and Safety Plan								
Fiscal Year Ended	2015	2016	2017	2018	2019	2020	2021	2022
Proportion of Net Pension Liability (Safety and Misc)	0.18297%	0.17995%	0.18715%	0.19055%	0.19679%	0.20287%	0.21094%	0.24609%
Proportion of Net Pension Liability (Misc Plan Only)	0.46068%	0.45021%	0.46616%	0.47937%	0.50318%	0.15555%	0.16231%	0.20152%
Proportionate Share of Net Pension Liability	\$ 11,385,528	\$ 12,351,371	\$ 16,193,904	\$ 18,897,109	\$ 18,963,346	\$ 20,787,955	\$ 22,951,344	\$ 13,309,290
Covered Payroll	\$ 7,701,575	\$ 6,261,394	\$ 5,693,737	\$ 5,365,096	\$ 5,446,378	\$ 5,919,593	\$ 6,340,399	\$ 6,335,440
Proportionate Share of NPL as a % of Covered Payroll	147.83%	197.26%	284.42%	352.22%	348.18%	351.17%	361.99%	210.08%
Plan's Fiduciary Net Position as a % of the TPL	79.61%	77.38%	75.77%	74.66%	76.15%	75.40%	74.18%	85.74%

Fiscal year 2015 was the first year of implementation, therefore only eight years are shown.

The CalPERS discount rate was increased from 7.50% to 7.65% in fiscal year 2016, then to 7.15% in 2018.

The CalPERS mortality assumptions was adjusted in fiscal year 2019.

City of Marina
Schedule of Changes in Total OPEB Liability
June 30, 2022
(Last Ten Years)

Fiscal Year Ended	2018	2019	2020	2021	2022
Total OPEB liability					
Service cost	\$ 271,072	\$ 200,224	\$ 195,708	\$ 264,281	\$ 394,958
Interest	157,957	153,199	168,281	177,174	155,100
Differences between exp. and act. exp.	(4,684)	(27,347)	371,094	(5,518)	(1,155,928)
Changes of assumptions	(1,590,885)	(200,100)	(14,726)	1,466,447	190,330
Benefit payments	(22,911)	(28,444)	(76,872)	(73,360)	(80,621)
Net change in Total OPEB Liability	(1,189,451)	97,532	643,485	1,829,024	(496,161)
Total OPEB Liability - beginning	5,282,625	4,093,174	4,190,706	4,834,191	6,663,215
Total OPEB Liability - ending	\$ 4,093,174	\$ 4,190,706	\$ 4,834,191	\$ 6,663,215	\$ 6,167,054
Plan fiduciary net position					
Net change in plan fiduciary net position	\$ -	\$ -	\$ -	-	-
Plan fiduciary net position - beginning	-	-	-	-	-
Plan fiduciary net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability (asset)	\$ 4,093,174	4,190,706	4,834,191	6,663,215	6,167,054
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Employee Payroll	\$ 7,387,760	\$ 7,635,928	\$ 7,725,967	\$ 8,315,617	\$ 9,361,845
Net OPEB liability as a percentage of covered employee payroll	55.40%	54.88%	62.57%	80.13%	65.87%
Total OPEB liability as a percentage of covered employee payroll	55.40%	54.88%	62.57%	80.13%	65.87%

Other Notes

GASB 75 requires a schedule of contributions for the last ten fiscal years, or for as many years as are available if less than ten years are available. GASB 75 was adopted as of June 30, 2018.

There were no changes in benefit terms.

Discount rates decreased from 3.87% to 3.5% in 2020, then to 2.21% in 2021 and 2.16% in 2022.

There were no changes in trend rates

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SUPPLEMENTARY INFORMATION

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

CDBG: Accounts for various U.S. Housing and Urban Development Department, Community Development Block Grant, non-housing programs, including grant revenues, grant expenditures and program income.

CDBG Housing: Accounts for various U.S. Housing and Urban Development Department, Community Development Block Grant, housing programs.

Public Education Government: Accounts for franchise tax fees collected with cable television bills. Fees collected through the cable provider finance the operating and capital costs of broadcasting City Council and other meetings of public interest over a dedicated TV channel.

Gas Tax Streets: Accounts for State gas tax revenues and occasional City cash and staffing contributions, and the costs of allowable streets maintenance and repair projects.

Road Maintenance and Rehabilitation (SB1): Accounts for funds received and expended specific to road maintenance and repairs.

Transportation Safety and Investment: Accounts for funds received and expended from sales tax Measure X to invest in roads throughout the County.

National Parks Recreation Services: Accounts for revenues generated by land and antenna rentals, and from various recreation activities conducted on the site, as well as costs for facilities improvements, repairs, maintenance, staffing and support costs related to recreational activities. All activities are conducted on property granted to the City upon Fort Ord Army Base Closure. Use of these resources is limited to recreation activities conducted on these premises.

ARPA Grant Fund: Accounts for grants received from the American Rescue Plan Act Corona Virus fiscal recovery programs.

Seabreeze Assessment District: Accounts for assessments collected from property owners within the boundaries of the District, and related landscape maintenance costs.

Monterey Bay Estates Assessment District: Accounts for assessments collected from property owners within the boundaries of the District, and related landscape maintenance costs.

Cypress Cove II Assessment District: Accounts for assessments collected from property owners within the boundaries of the District, and related landscape maintenance costs.

CFD 2007-2 Locke-Paddon: A Community Facilities District (CFD) accounts for annual assessments against property owners within the boundaries of the District and related improvement and maintenance costs.

CFD 2015-1 Dunes: A Community Facilities Districts (CFD) accounts for annual assessments against property owners within the boundaries of the District and related improvement and maintenance costs.

Housing Assistance Fund: Accounts for funds received and expended as part of Below Market Rate Housing Implementation Agreements. Use of these resources is limited to city-wide homebuyer

NONMAJOR GOVERNMENTAL FUNDS

assistance as well as administrative costs associated with the establishment and implementation of a homebuyer assistance program.

Debt Service Funds

2015 GO Refunding Bonds: Accounts for tax revenues that provide resources to make bond principal and interest payments, and to pay costs of administering the 2015 general obligation refunding bonds, which refinanced the 2005 library construction general obligation bonds.

Marina Landing Bonds: Accounted for special assessment revenues, bond principal and interest payments, and debt administration costs. Bonds were originally issued to finance certain infrastructure improvements to properties in the Marina Landing Assessment. All bonds have been liquidated but the fund has a residual cash balance which will be disbursed and the fund deactivated when appropriate.

Marina Greens Bonds: Accounted for special assessment revenues, bond principal and interest payments, and debt administration costs. Bonds were originally issued to finance certain infrastructure improvements to properties in the Marina Greens Assessment District. All bonds have been liquidated but the fund has a residual cash balance which will be disbursed and the fund deactivated when appropriate.

Capital Projects Funds

Airport: This fund accounts for federal and state grant revenues, city-match and other resources that are dedicated and/or restricted to creating, expanding or otherwise improving infrastructure and other long-lived assets at the Marina Municipal Airport.

Park Facilities: Over a period of time, this fund has accounted for residential park development taxes, park facility improvement fees, park facility use fees, mitigation fees for new development, parks in-lieu fees, grant revenues, private and public donations, antenna rents and other resources dedicated or restricted to the acquisition, construction and/or improvement of park and recreational facilities. Resources in this fund were expended for their required purposes, and since implementation of Parks Impact Fees (accounted for in the Impact Fee Fund) the fund has become inactive. The small remaining cash balance will be transferred to the appropriate successor fund.

City of Marina
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Special Revenue Funds			
	CDBG Fund	CDBG Housing Fund	Public Education Government Fund	Gas Tax Fund
ASSETS				
Cash and investments	\$ 291,657	\$ 36,518	\$ 47,184	\$ 4,116
Restricted cash and investments	-	-	-	-
Accounts receivable	389	49	29,944	39,246
Notes receivable	547,000	60,000	-	-
Total assets	\$ 839,046	\$ 96,567	\$ 77,128	\$ 43,362
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 29,944	\$ 6,916
Accrued payroll and benefits	-	-	-	5,997
Total liabilities	-	-	29,944	12,913
Deferred Inflows of Resources:				
Unavailable revenues	547,000	60,000	-	-
Fund Balances:				
Restricted:				
Transportation	-	-	-	-
Streets & special districts	-	-	-	30,449
Special projects and programs	-	-	-	-
Housing	-	-	-	-
Community development	292,046	36,567	-	-
Recreation	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Committed				
Public education	-	-	47,184	-
Unassigned	-	-	-	-
Total fund balances	292,046	36,567	47,184	30,449
Total liabilities, deferred inflows of resources and fund balances	\$ 839,046	\$ 96,567	\$ 77,128	\$ 43,362

Cont'd

City of Marina
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Special Revenue Funds				
	Road Maintenance & Rehabilitation Fund	Transportation Safety & Investment Fund	National Parka Recreation Services Fund	ARPA Grant Fund	Seabreeze Assessment District Fund
ASSETS					
Cash and investments	\$ 450,083	\$ 440,128	\$ 309,566	\$ 2,429,620	\$ 1,197
Restricted cash and investments	-	-	-	-	-
Accounts receivable	39,916	491,552	402	3,242	-
Notes receivable	-	-	-	26,734	-
Total assets	\$ 489,999	\$ 931,680	\$ 309,968	\$ 2,459,596	\$ 1,197
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,473
Accrued payroll and benefits	-	-	287	-	-
Total liabilities	-	-	287	-	1,473
Deferred Inflows of Resources:					
Unavailable revenues	-	-	-	-	-
Fund Balances:					
Restricted:					
Transportation	-	931,680	-	-	-
Streets & special districts	489,999	-	-	-	-
Special projects and programs	-	-	-	2,459,596	-
Housing	-	-	-	-	-
Community development	-	-	-	-	-
Recreation	-	-	309,681	-	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Committed					
Public education	-	-	-	-	-
Unassigned	-	-	-	-	(276)
Total fund balances	489,999	931,680	309,681	2,459,596	(276)
Total liabilities, deferred inflows of resources and fund balances	\$ 489,999	\$ 931,680	\$ 309,968	\$ 2,459,596	\$ 1,197

Cont'd

City of Marina
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Special Revenue Funds				
	Monterey Bay Estates Assessment District Fund	Cypress Cove II Assessment District Fund	CFD 2007-2 Locke- Paddon Fund	CFD 2015-1 Dunes Fund	Housing Assistance Fund
ASSETS					
Cash and investments	\$ 17,015	\$ 8,499	\$ 24,064	\$ 948,084	\$ 1,802,509
Restricted cash and investments	-	-	-	-	-
Accounts receivable	23	12	31	1,251	2,405
Notes receivable	-	-	-	-	-
Total assets	\$ 17,038	\$ 8,511	\$ 24,095	\$ 949,335	\$ 1,804,914
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1	\$ 1	\$ 37	\$ 1,290	\$ -
Accrued payroll and benefits	-	-	-	-	-
Total liabilities	1	1	37	1,290	-
Deferred Inflows of Resources:					
Unavailable revenues	-	-	-	-	-
Fund Balances:					
Restricted:					
Transportation	-	-	-	-	-
Streets & special districts	17,037	8,510	24,058	948,045	-
Special projects and programs	-	-	-	-	-
Housing	-	-	-	-	1,804,914
Community development	-	-	-	-	-
Recreation	-	-	-	-	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Committed					
Public education	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	17,037	8,510	24,058	948,045	1,804,914
Total liabilities, deferred inflows of resources and fund balances	\$ 17,038	\$ 8,511	\$ 24,095	\$ 949,335	\$ 1,804,914

Cont'd

City of Marina
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Debt Service Funds		
	2015 GO Refunding Bonds Fund	Marina Landing Improvement Bonds Fund	Marina Greens Improvement Bonds Fund
ASSETS			
Cash and investments	\$ -	\$ -	\$ -
Restricted cash and investments	453,259	7,091	1,714
Accounts receivable	555	9	2
Notes receivable	-	-	-
Total assets	\$ 453,814	\$ 7,100	\$ 1,716
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Accrued payroll and benefits	-	-	-
Total liabilities	-	-	-
Deferred Inflows of Resources:			
Unavailable revenues	-	-	-
Fund Balances:			
Restricted:			
Transportation	-	-	-
Streets & special districts	-	-	-
Special projects and programs	-	-	-
Housing	-	-	-
Community development	-	-	-
Recreation	-	-	-
Capital projects	-	-	-
Debt service	453,814	7,100	1,716
Committed			
Public education	-	-	-
Unassigned	-	-	-
Total fund balances	453,814	7,100	1,716
Total liabilities, deferred inflows of resources and fund balances	\$ 453,814	\$ 7,100	\$ 1,716

Cont'd

City of Marina
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Capital Projects Funds			
	Measure X Road and Transportation Fund	Airport Capital Projects Fund	Park Facilities Fund	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 4,935,449	\$ 974,171	\$ 862	\$ 12,720,722
Restricted cash and investments	-	-	-	462,064
Accounts receivable	7,938	1,524	-	618,490
Notes receivable	-	-	-	633,734
Total assets	\$ 4,943,387	\$ 975,695	\$ 862	\$ 14,435,010
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 21,907	\$ 17,108	\$ -	\$ 78,677
Accrued payroll and benefits	-	-	-	6,284
Total liabilities	21,907	17,108	-	84,961
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	607,000
Fund Balances:				
Restricted:				
Transportation	-	-	-	931,680
Streets & special districts	-	-	-	1,518,098
Special projects and programs	-	-	-	2,459,596
Housing	-	-	-	1,804,914
Community development	-	-	-	328,613
Recreation	-	-	-	309,681
Capital projects	4,921,480	958,587	862	5,880,929
Debt service	-	-	-	462,630
Committed				
Public education	-	-	-	47,184
Unassigned	-	-	-	(276)
Total fund balances	4,921,480	958,587	862	13,743,049
Total liabilities, deferred inflows of resources and fund balances	\$ 4,943,387	\$ 975,695	\$ 862	\$ 14,435,010

Concluded

City of Marina

Combining Statement of Revenues, Expenditures

and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended June 30, 2022

	Special Revenue Funds			
	CDBG Fund	CDBG Housing Fund	Public Education Government Fund	Gas Tax Fund
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ 120,821	\$ 502,362
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	928	9,270	-	40
Other revenue	-	-	-	7,686
Total Revenues	928	9,270	120,821	510,088
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	417,589
Economic & community development	-	-	120,821	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	120,821	417,589
Excess (Deficiency) of Revenues over Expenditures	928	9,270	-	92,499
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(62,400)
Total Other Financing Sources (Uses)	-	-	-	(62,400)
Net Change in Fund Balances	928	9,270	-	30,099
Fund Balances Beginning	291,079	27,297	47,184	350
Prior Period Adjustments	39	-	-	-
Fund Balances Beginning, as Adjusted	291,118	27,297	47,184	350
Fund Balances Ending	\$ 292,046	\$ 36,567	\$ 47,184	\$ 30,449

Cont'd

City of Marina

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue Funds				
	Road Maintenance & Rehabilitation Fund	Transportation Safety & Investment Fund	National Parka Recreation Services Fund	ARPA Grant Fund	Seabreeze Assessment District Fund
REVENUES					
Taxes and assessments	\$ 443,678	\$ 992,654	\$ -	\$ -	\$ 6,733
Intergovernmental	-	-	-	2,724,850	-
Charges for services	-	-	82,483	-	-
Investment earnings	1,145	1,818	909	7,895	-
Other revenue	-	-	-	-	-
Total Revenues	<u>444,823</u>	<u>994,472</u>	<u>83,392</u>	<u>2,732,745</u>	<u>6,733</u>
EXPENDITURES					
Current:					
General government	-	-	-	273,149	-
Public works	-	4,000	1,944	-	2,973
Economic & community development	-	-	-	-	-
Recreation & cultural services	-	-	16,098	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>4,000</u>	<u>18,042</u>	<u>273,149</u>	<u>2,973</u>
Excess (Deficiency) of Revenues over Expenditures	<u>444,823</u>	<u>990,472</u>	<u>65,350</u>	<u>2,459,596</u>	<u>3,760</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(400,000)	(930,000)	(18,917)	-	(1,740)
Total Other Financing Sources (Uses)	<u>(400,000)</u>	<u>(930,000)</u>	<u>(18,917)</u>	<u>-</u>	<u>(1,740)</u>
Net Change in Fund Balances	<u>44,823</u>	<u>60,472</u>	<u>46,433</u>	<u>2,459,596</u>	<u>2,020</u>
Fund Balances Beginning	445,130	871,208	263,153	-	(2,296)
Prior Period Adjustments	46	-	95	-	-
Fund Balances Beginning, as Adjusted	<u>445,176</u>	<u>871,208</u>	<u>263,248</u>	<u>-</u>	<u>(2,296)</u>
Fund Balances Ending	<u>\$ 489,999</u>	<u>\$ 931,680</u>	<u>\$ 309,681</u>	<u>\$ 2,459,596</u>	<u>\$ (276)</u>

Cont'd

City of Marina

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue Funds				
	Monterey Bay Estates Assessment District Fund	Cypress Cove II Assessment District Fund	CFD 2007-2 Locke- Paddon Fund	CFD 2015-1 Dunes Fund	Housing Assistance Fund
REVENUES					
Taxes and assessments	\$ 12,541	\$ 19,748	\$ 12,661	\$ 172,074	\$ -
Intergovernmental	-	-	-	-	1,800,000
Charges for services	-	-	-	-	-
Investment earnings	52	20	61	2,786	4,914
Other revenue	-	-	-	-	-
Total Revenues	<u>12,593</u>	<u>19,768</u>	<u>12,722</u>	<u>174,860</u>	<u>1,804,914</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public works	5,640	12,402	2,609	7,046	-
Economic & community development	-	-	-	-	-
Recreation & cultural services	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>5,640</u>	<u>12,402</u>	<u>2,609</u>	<u>7,046</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>6,953</u>	<u>7,366</u>	<u>10,113</u>	<u>167,814</u>	<u>1,804,914</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(2,870)	(2,750)	-	(2,770)	-
Total Other Financing Sources (Uses)	<u>(2,870)</u>	<u>(2,750)</u>	<u>-</u>	<u>(2,770)</u>	<u>-</u>
Net Change in Fund Balances	<u>4,083</u>	<u>4,616</u>	<u>10,113</u>	<u>165,044</u>	<u>1,804,914</u>
Fund Balances Beginning	12,954	3,894	13,945	782,916	-
Prior Period Adjustments	-	-	-	85	-
Fund Balances Beginning, as Adjusted	<u>12,954</u>	<u>3,894</u>	<u>13,945</u>	<u>783,001</u>	<u>-</u>
Fund Balances Ending	<u>\$ 17,037</u>	<u>\$ 8,510</u>	<u>\$ 24,058</u>	<u>\$ 948,045</u>	<u>\$ 1,804,914</u>

Cont'd

City of Marina

Combining Statement of Revenues, Expenditures

and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended June 30, 2022

	Debt Service Funds		
	2015 GO Refunding Bonds Fund	Marina Landing Improvement Bonds Fund	Marina Greens Improvement Bonds Fund
REVENUES			
Taxes and assessments	\$ 488,647	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	-	-	-
Investment earnings	943	30	11
Other revenue	-	-	-
Total Revenues	<u>489,590</u>	<u>30</u>	<u>11</u>
EXPENDITURES			
Current:			
General government	1	-	-
Public works	-	-	-
Economic & community development	-	-	-
Recreation & cultural services	-	-	-
Capital outlay	-	-	-
Debt service			
Principal	280,000	-	-
Interest and fiscal charges	233,281	-	3,189
Total Expenditures	<u>513,282</u>	<u>-</u>	<u>3,189</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(23,692)</u>	<u>30</u>	<u>(3,178)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	(14,855)	-	-
Total Other Financing Sources (Uses)	<u>(14,855)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(38,547)</u>	<u>30</u>	<u>(3,178)</u>
Fund Balances Beginning	491,105	7,070	4,894
Prior Period Adjustments	1,256	-	-
Fund Balances Beginning, as Adjusted	<u>492,361</u>	<u>7,070</u>	<u>4,894</u>
Fund Balances Ending	<u>\$ 453,814</u>	<u>\$ 7,100</u>	<u>\$ 1,716</u>

Cont'd

City of Marina

Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	Capital Projects Funds			
	Measure X Road and Transportation Fund	Airport Capital Projects Fund	Park Facilities Fund	Total Nonmajor Governmental Funds
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ 2,771,919
Intergovernmental	-	69,806	-	4,594,656
Charges for services	-	-	-	82,483
Investment earnings	17,974	3,690	2	52,488
Other revenue	111,736	-	-	119,422
Total Revenues	<u>129,710</u>	<u>73,496</u>	<u>2</u>	<u>7,620,968</u>
EXPENDITURES				
Current:				
General government	-	-	-	273,150
Public works	-	-	-	454,203
Economic & community development	-	-	-	120,821
Recreation & cultural services	-	-	-	16,098
Capital outlay	1,937,501	789,286	-	2,726,787
Debt service				
Principal	-	-	-	280,000
Interest and fiscal charges	-	-	-	236,470
Total Expenditures	<u>1,937,501</u>	<u>789,286</u>	<u>-</u>	<u>4,107,529</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,807,791)</u>	<u>(715,790)</u>	<u>2</u>	<u>3,513,439</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,930,000	834,775	-	3,764,775
Transfers out	-	-	-	(1,436,302)
Total Other Financing Sources (Uses)	<u>2,930,000</u>	<u>834,775</u>	<u>-</u>	<u>2,328,473</u>
Net Change in Fund Balances	<u>1,122,209</u>	<u>118,985</u>	<u>2</u>	<u>5,841,912</u>
Fund Balances Beginning	3,799,271	839,602	860	7,899,616
Prior Period Adjustments	-	-	-	1,521
Fund Balances Beginning, as Adjusted	<u>3,799,271</u>	<u>839,602</u>	<u>860</u>	<u>7,901,137</u>
Fund Balances Ending	<u>\$ 4,921,480</u>	<u>\$ 958,587</u>	<u>\$ 862</u>	<u>\$ 13,743,049</u>
				Concluded

GENERAL FUND COMBINING SCHEDULES

The ***General Fund*** is the City's primary operating fund. This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. For the City, the general fund includes such activities as public safety, public ways and facilities, parks and recreation services, and economic development services.

City of Marina
Combining Balance Sheet
General Fund
June 30, 2022

	General Fund	Vehicle & Equipment Replacement Fund	OPEB Obligation Fund	Pension Stabilization Fund	Library Maintenance Fund	Total General Fund
ASSETS						
Cash and investments	\$ 24,821,133	\$ 3,532,128	\$ 200,000	\$ 2,500,000	\$ 267,762	\$ 31,321,023
Restricted cash and investments	241,408	-	-	-	-	241,408
Accounts receivable	3,297,697	-	-	-	-	3,297,697
Leases receivable	1,222,625	-	-	-	-	1,222,625
Total assets	\$ 29,582,863	\$ 3,532,128	\$ 200,000	\$ 2,500,000	\$ 267,762	\$ 36,082,753
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 689,622	\$ 3,000	\$ -	\$ -	\$ -	\$ 692,622
Accrued payroll and benefits	620,551	-	-	-	8	620,559
Deposits and other liabilities	963,915	-	-	-	-	963,915
Total liabilities	2,274,088	3,000	-	-	8	2,277,096
Deferred Inflows of Resources:						
Leases receivable	818,925	-	-	-	-	818,925
Unavailable revenues	320,686	-	-	-	-	320,686
Total deferred inflows of resources	1,139,611	-	-	-	-	1,139,611
Fund Balances:						
Nonspendable	403,700	-	-	-	-	403,700
Restricted	241,408	-	-	-	-	241,408
Committed						
Emergency Reserve	5,460,101	-	-	-	-	5,460,101
Facilities Repairs	500,000	-	-	-	-	500,000
Compensated Absences	400,000	-	-	-	-	400,000
Community Improvements	641,268	-	-	-	-	641,268
Vehicle & Equipment Replacement	-	3,529,128	-	-	-	3,529,128
OPEB	-	-	200,000	-	-	200,000
Pension Stabilization	-	-	-	2,500,000	-	2,500,000
Library Maintenance	-	-	-	-	267,754	267,754
Unassigned	18,522,687	-	-	-	-	18,522,687
Total fund balances	26,169,164	3,529,128	200,000	2,500,000	267,754	32,666,046
Total liabilities, deferred inflows of resources and fund balances	\$ 29,582,863	\$ 3,532,128	\$ 200,000	\$ 2,500,000	\$ 267,762	\$ 36,082,753

City of Marina

Combining Statement of Revenues, Expenditures

and Changes in Fund Balances

General Fund

For the Year Ended June 30, 2022

	General Fund	Vehicle & Equipment Replacement Fund	OPEB Obligation Fund	Pension Stabilization Fund	Library Maintenance Fund	Eliminations	Total General Fund
REVENUES							
Taxes and assessments	\$ 25,134,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,134,454
Licenses, permits and fees	2,721,385	-	-	-	-	-	2,721,385
Fines and forfeitures	109,348	-	-	-	-	-	109,348
Intergovernmental	1,159,983	-	-	-	-	-	1,159,983
Charges for services	4,701,964	-	-	-	-	-	4,701,964
Investment earnings	164,114	-	-	-	-	-	164,114
Local contributions	136,395	-	-	-	-	-	136,395
Other revenue	213,124	-	-	-	-	-	213,124
Total Revenues	34,340,767	-	-	-	-	-	34,340,767
EXPENDITURES							
Current:							
General government	6,727,374	3,117	-	-	-	-	6,730,491
Public safety	12,800,633	-	-	-	-	-	12,800,633
Public works	1,481,249	-	-	-	-	-	1,481,249
Economic & community development	3,036,328	-	-	-	10,785	-	3,047,113
Recreation & cultural services	910,339	-	-	-	-	-	910,339
Capital outlay	54,400	275,212	-	-	-	-	329,612
Debt service							
Principal	146,373	115,322	-	-	-	-	261,695
Interest and fiscal charges	38,974	12,192	-	-	-	-	51,166
Total Expenditures	25,195,670	405,843	-	-	10,785	-	25,612,298
Excess (Deficiency) of Revenues over Expenditures	9,145,097	(405,843)	-	-	(10,785)	-	8,728,469
OTHER FINANCING SOURCES (USES)							
Transfers in	240,946	905,000	-	450,000	-	(1,355,000)	240,946
Transfers out	(11,728,220)	-	-	-	-	1,355,000	(10,373,220)
Equipment leases	-	275,212	-	-	-	-	275,212
Sale of capital assets	6,323,477	-	-	-	-	-	6,323,477
Total Other Financing Sources (Uses)	(5,163,797)	1,180,212	-	450,000	-	-	(3,533,585)
Net Change in Fund Balances	3,981,300	774,369	-	450,000	(10,785)	-	5,194,884
Fund Balances Beginning	21,845,538	2,754,759	200,000	2,050,000	278,539	-	27,128,836
Prior Period Adjustments	342,326	-	-	-	-	-	342,326
Fund Balances Beginning, as Adjusted	22,187,864	2,754,759	200,000	2,050,000	278,539	-	27,471,162
Fund Balances Ending	<u>\$ 26,169,164</u>	<u>\$ 3,529,128</u>	<u>\$ 200,000</u>	<u>\$ 2,500,000</u>	<u>\$ 267,754</u>	<u>\$ -</u>	<u>\$ 32,666,046</u>

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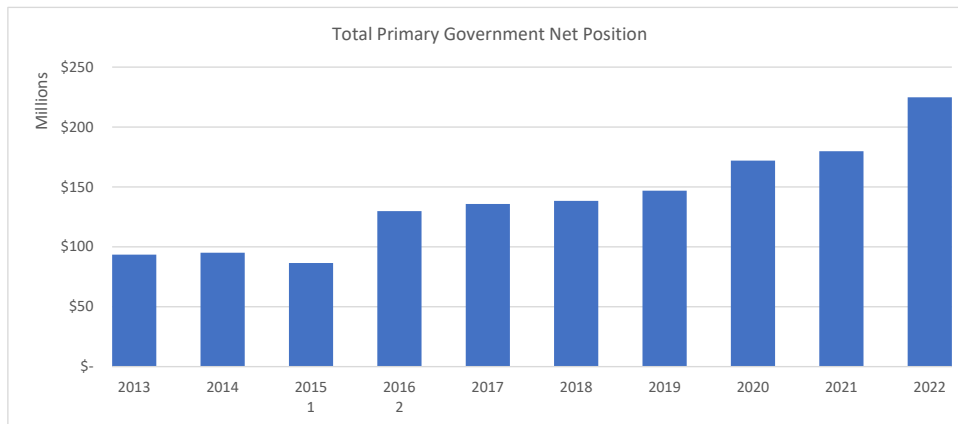


STATISTICAL SECTION

City of Marina
Net Position
Last Ten Fiscal Years

TABLE 1

	Fiscal Year Ended June 30					Fiscal Year Ended June 30				
	2013	2014	2015 ¹	2016 ²	2017	2018	2019	2020	2021	2022
Governmental activities:										
Net investment in capital assets	\$ 18,664,807	\$ 20,295,121	\$ 22,196,868	\$ 61,460,494	\$ 64,902,023	\$ 74,531,326	\$ 74,955,690	\$ 76,644,586	\$ 77,649,251	\$ 78,193,840
Restricted	6,790,485	7,082,547	8,194,764	6,559,194	9,355,317	12,369,283	14,377,743	32,932,269	36,675,399	49,490,708
Unrestricted	17,440,618	18,619,528	7,227,722	12,018,477	11,101,690	1,153,328	5,397,539	8,141,549	10,374,278	41,188,811
Total governmental activities net position	<u>\$ 42,895,910</u>	<u>\$ 45,997,196</u>	<u>\$ 37,619,354</u>	<u>\$ 80,038,165</u>	<u>\$ 85,359,030</u>	<u>\$ 88,053,937</u>	<u>\$ 94,730,972</u>	<u>\$ 117,718,404</u>	<u>\$ 124,698,928</u>	<u>\$ 168,873,359</u>
Business-type activities:										
Net investment in capital assets	\$ 45,577,707	\$ 43,551,275	\$ 43,324,510	\$ 42,332,248	\$ 42,448,410	\$ 41,999,782	\$ 41,393,300	\$ 42,711,663	\$ 41,902,328	\$ 41,330,576
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	5,007,519	5,543,355	5,561,505	7,457,704	7,987,512	8,317,449	10,759,921	11,561,226	13,231,995	14,596,097
Total business-type activities net position	<u>\$ 50,585,226</u>	<u>\$ 49,094,630</u>	<u>\$ 48,886,015</u>	<u>\$ 49,789,952</u>	<u>\$ 50,435,922</u>	<u>\$ 50,317,231</u>	<u>\$ 52,153,221</u>	<u>\$ 54,272,889</u>	<u>\$ 55,134,323</u>	<u>\$ 55,926,673</u>
Primary government:										
Net investment in capital assets	\$ 64,242,514	\$ 63,846,396	\$ 65,521,378	\$ 103,792,742	\$ 107,350,433	\$ 116,531,108	\$ 116,348,990	\$ 119,356,249	\$ 119,551,579	\$ 119,524,416
Restricted	6,790,485	7,082,547	8,194,764	6,559,194	9,355,317	12,369,283	14,377,743	32,932,269	36,675,399	49,490,708
Unrestricted	22,448,137	24,162,883	12,789,227	19,476,181	19,089,202	9,470,777	16,157,460	19,702,775	23,606,273	55,784,908
Total primary government net position	<u>\$ 93,481,136</u>	<u>\$ 95,091,826</u>	<u>\$ 86,505,369</u>	<u>\$ 129,828,117</u>	<u>\$ 135,794,952</u>	<u>\$ 138,371,168</u>	<u>\$ 146,884,193</u>	<u>\$ 171,991,293</u>	<u>\$ 179,833,251</u>	<u>\$ 224,800,032</u>



Notes:

1 In Fiscal 2014/15, the City implemented Governmental Accounting Standards Board (GASB) Statement 68 - Accounting and Financial Reporting for Pensions, requiring the City to record a fictitious pension liability that was previously neither measurable nor recorded on the City's financial statements

2 In Fiscal 2015/16, the City acquired two significant capital assets; Preston Park Housing Project \$35.1 million and Dunes infrastructure \$2.9 million

Source: City of Marina Audited Financial Statements

TABLE 2

**City of Marina
Changes in Net Position
Last Ten Fiscal Years**

	Fiscal Year Ended June 30					Fiscal Year Ended June 30				
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General government	\$ 3,158,122	\$ 2,916,551	\$ 2,984,155	\$ 3,480,230	\$ 4,692,664	\$ 5,513,745	\$ 5,858,902	\$ 7,628,497	\$ 8,897,835	\$ 8,136,329
Public safety	10,062,178	10,600,203	10,128,248	9,854,516	11,351,326	10,668,593	10,604,157	14,422,863	13,666,296	14,228,442
Public works	2,673,237	2,757,413	2,887,311	1,873,600	1,908,465	1,915,307	2,216,656	2,689,673	2,405,492	2,132,980
Economic & Community Development	1,501,626	1,791,747	1,424,974	2,441,492	1,927,976	2,259,928	2,803,220	3,956,676	5,247,962	4,980,771
Recreation & cultural services	1,088,854	1,232,087	1,069,775	1,179,699	1,173,364	1,197,500	1,169,832	1,244,526	940,929	1,050,440
Public Improvements	1,167,854	765,115	896,127	1,505,639	1,689,946	1,883,898	2,177,696	-	-	-
Interest and fiscal charges	1,088,328	1,030,828	1,407,245	796,761	667,627	553,256	558,500	591,768	639,390	561,904
Total governmental activities expenses	20,740,199	21,093,944	20,797,835	21,131,937	23,411,368	23,992,227	25,388,963	30,534,003	31,797,904	31,090,866
Business-type activities:										
Airport	2,067,193	2,139,705	1,901,134	1,578,540	1,608,413	1,702,082	1,485,600	1,653,799	1,892,873	1,968,765
Preston Park Housing	-	-	-	3,940,705	6,435,459	6,622,148	2,594,187	6,083,395	6,317,011	7,304,452
Abrams-B Housing	2,673,687	2,897,135	2,606,945	3,224,211	3,106,604	3,394,698	5,974,685	4,128,113	3,167,489	2,989,874
Total business-type activities expenses	4,740,880	5,036,840	4,508,079	8,743,456	11,150,476	11,718,928	10,054,472	11,865,307	11,377,373	12,263,091
Total primary government expenses	\$ 25,481,079	\$ 26,130,784	\$ 25,305,914	\$ 29,875,393	\$ 34,561,844	\$ 35,711,155	\$ 35,443,435	\$ 42,399,310	\$ 43,175,277	\$ 43,353,957
Program Revenues										
Governmental activities:										
Charges for services & program revenues:										
General government	\$ 1,253,981	\$ 2,857,217	\$ 573,764	\$ 2,494,834	\$ 2,499,202	\$ 3,932,540	\$ 4,020,638	\$ 4,232,396	\$ 3,763,108	\$ 3,932,646
Public safety	744,846	848,336	603,046	786,543	733,781	909,599	218,953	196,284	289,185	359,321
Public works	515,416	905,055	1,751,989	-	599	440	-	-	-	-
Economic & Community Development	1,402,912	3,390,067	2,898,550	1,252,538	1,685,111	1,473,747	1,430,281	3,801,226	6,584,030	20,970,137
Recreation & cultural services	244,427	179,949	178,301	81,713	77,361	94,627	92,731	172,209	81,644	128,622
Public Improvements	5,533	60,905	1,056,078	1,929,360	2,306,877	2,295,007	1,776,845	-	-	-
Debt Service	1,120,322	1,063,287	1,215,804	-	-	-	-	-	-	-
Operating grants and contributions	419,088	501,893	438,044	380,876	-	397,385	846,776	1,018,974	1,788,253	5,145,614
Capital grants and contributions	589,729	658,007	2,286,975	4,585,380	-	1,197,861	1,517,506	11,212,794	383,039	8,178,443
Total governmental activities program revenues	6,296,254	10,464,716	11,002,551	11,511,244	7,302,931	10,301,206	9,903,730	20,633,883	12,889,259	38,714,783
Business-type activities:										
Charges for services:										
Airport	1,118,689	1,188,608	1,235,090	1,135,525	1,157,167	1,078,147	1,331,552	1,340,046	1,790,543	1,805,219
Preston Park Housing	-	-	-	4,934,125	6,328,162	6,469,476	3,455,449	6,843,782	7,058,160	7,190,772
Abrams-B Housing	2,892,241	2,965,994	3,058,722	3,197,353	3,264,067	3,324,176	6,687,941	3,495,394	3,477,132	3,662,562
Operating grants and contributions	-	-	-	10,000	390,351	10,000	-	-	-	-
Capital grants and contributions	-	-	-	-	3,986,805	696,860	-	2,530,886	462,750	669,523
Total business-type activities program revenues	4,010,930	4,154,602	4,293,812	9,277,003	15,126,552	11,578,659	11,474,942	14,210,108	12,788,585	13,328,076
Total primary government program revenues	10,307,184	14,619,318	15,296,363	20,788,247	22,429,483	21,879,865	21,378,672	34,843,991	25,677,844	52,042,859
Net (expense)/revenue:										
Governmental activities	(14,443,945)	(10,629,228)	(9,795,284)	(9,620,693)	(16,108,437)	(13,691,021)	(15,485,233)	(9,900,120)	(18,908,645)	7,623,917
Business-type activities	(729,950)	(882,238)	(214,267)	533,547	3,976,076	(140,269)	1,420,470	2,344,801	1,411,212	1,064,985
Total primary government net (expense)/revenue	\$ (15,173,895)	\$ (11,511,466)	\$ (10,009,551)	\$ (9,087,146)	\$ (12,132,361)	\$ (13,831,290)	\$ (14,064,763)	\$ (7,555,319)	\$ (17,497,433)	\$ 8,688,902
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Taxes										
Property taxes	\$ 2,341,638	\$ 4,595,756	\$ 5,109,408	\$ 2,719,013	\$ 3,018,698	\$ 3,261,967	\$ 3,796,881	\$ 3,724,035	\$ 3,919,415	\$ 4,502,513
Sales and use taxes	4,434,956	4,588,760	4,849,207	5,210,921	5,366,144	5,929,585	6,862,925	8,420,971	9,640,663	11,207,575
Franchise taxes	646,522	726,548	823,764	1,007,012	1,084,574	1,173,881	1,976,778	1,225,160	1,238,550	1,379,811
Transient occupancy taxes	1,932,294	2,154,023	2,395,263	2,549,531	2,680,928	3,297,828	4,008,179	3,472,430	3,501,246	4,631,337
Gas taxes	-	-	-	-	-	-	-	946,422	986,884	946,041
Motor vehicle taxes	3,014,633	-	-	2,685,134	2,934,743	3,252,508	3,649,318	4,012,763	4,360,659	4,756,478
Other taxes	-	-	-	-	-	-	-	142,225	101,780	211,466
Grants not restricted to a program	-	-	-	-	-	-	-	2,149,827	139,197	69,807
Investment earnings	49,158	23,541	28,416	75,584	149,622	402,805	613,259	973,856	679,275	319,032
Transfers, Miscellaneous & One-time revenues	76,207	1,641,886	1,423,896	730,262	1,817,437	2,466,111	1,254,928	1,536,863	1,597,893	1,423,504
Special items	-	-	-	37,062,047	-	(3,398,757)	-	6,283,000	-	6,323,477
Total governmental activities	12,495,408	13,730,514	14,629,954	52,039,504	17,052,146	16,385,928	22,162,268	32,887,552	26,165,562	35,771,041
Business-type activities:										
Other revenue	-	-	-	-	-	-	-	274,299	226,507	252,874
Investment earnings	6,854	5,941	5,653	6,954	10,824	21,578	76,494	87,568	55,758	171,877
Contributed capital assets	-	13,960	-	-	1,036,227	-	324,720	-	-	-
Transfers In/Out Net	-	-	-	-	-	-	14,306	(587,000)	(832,043)	(864,575)
Total business-type activities	6,854	19,901	5,653	6,954	1,047,051	21,578	415,520	(225,133)	(549,778)	(439,824)
Total primary government	\$ 12,502,262	\$ 13,750,415	\$ 14,635,607	\$ 52,046,458	\$ 18,099,197	\$ 16,407,506	\$ 22,577,788	\$ 32,662,419	\$ 25,615,784	\$ 35,331,217
Change in Net Position										
Governmental activities	\$ (1,948,537)	\$ 3,101,286	\$ 4,834,670	\$ 42,418,811	\$ 943,709	\$ 2,694,907	\$ 6,677,035	\$ 22,987,432	\$ 7,256,917	\$ 43,394,958
Business-type activities	(723,096)	(862,337)	(208,614)	540,501	5,023,127	(118,691)	1,835,990	2,119,668	861,434	625,161
Total primary government	\$ (2,671,633)	\$ 2,238,949	\$ 4,626,056	\$ 42,959,312	\$ 5,966,836	\$ 2,576,216	\$ 8,513,025	\$ 25,107,100	\$ 8,118,351	\$ 44,020,119

Source: City of Marina Audited Financial Statements

TABLE 3

City of Marina
Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year Ended June 30					Fiscal Year Ended June 30				
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable	\$ 269,169	\$ 545,361	\$ 715,669	\$ 543,713	\$ 530,713	\$ 530,713	\$ -	\$ -	\$ -	\$ 403,700
Restricted	178,246	180,782	396,081	446,329	211,371	511,371	239,497	595,729	235,609	241,408
Committed	200,000	200,000	603,705	570,730	7,027,012	7,367,012	9,644,438	10,597,489	11,457,490	13,498,251
Unassigned	5,443,810	6,478,231	6,142,694	6,340,666	1,318,952	4,157,087	7,549,288	13,313,018	15,435,737	18,522,687
Total General Fund	\$ 6,091,225	\$ 7,404,374	\$ 7,858,149	\$ 7,901,438	\$ 9,088,048	\$ 12,566,183	\$ 17,433,223	\$ 24,506,236	\$ 27,128,836	\$ 32,666,046
All other governmental funds										
Restricted					-					
Recreation & Social Service Programs	\$ 529,511	\$ 388,107	\$ 437,778	\$ 396,963	\$ 456,117	\$ 529,410	\$ 603,788	\$ 641,522	\$ 263,153	\$ 309,681
Transprotation and Streets	-	-	-	-	-	-	-	1,655,668	2,130,397	2,449,778
Economic & Community Development	4,134,798	4,691,109	6,742,282	5,094,894	8,270,438	10,318,250	13,121,425	25,464,987	28,452,169	41,488,214
Capital Improvements & Maintenance	872,555	918,950	15,068	59,329	256,727	950,955	1,500,191	3,613,719	4,639,733	8,340,525
Debt service	1,075,375	903,599	603,555	561,680	859,522	884,213	889,834	960,644	954,338	925,612
Committed	4,575,485	3,984,776	4,935,756	8,159,831	5,411,834	6,617,787	5,960,566	6,966,622	8,522,887	29,502,879
Unassigned	-	-	-	-	-	-	(376)	(1,561)	(2,296)	(276)
Total all other governmental funds	\$ 11,187,724	\$ 10,886,541	\$ 12,734,439	\$ 14,272,697	\$ 15,254,638	\$ 19,300,615	\$ 22,075,428	\$ 39,301,601	\$ 44,960,381	\$ 83,016,413
Fund Balance - All Governmental Funds	\$ 17,278,949	\$ 18,290,915	\$ 20,592,588	\$ 22,174,135	\$ 24,342,686	\$ 31,866,798	\$ 39,508,651	\$ 63,807,837	\$ 72,089,217	\$ 115,682,459

Source: City of Marina audited financial statements

City of Marina
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

TABLE 4

	Fiscal Year Ended June 30				Fiscal Year Ended June 30					
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes & assessments	\$ 12,370,042	\$ 13,403,846	\$ 13,859,210	\$ 14,776,278	\$ 15,622,866	\$ 17,513,555	\$ 21,359,063	\$ 21,944,005	\$ 23,749,197	\$ 27,906,373
Licenses, Permits & Fees	277,547	444,470	515,123	545,288	672,613	2,127,179	2,346,192	1,962,170	2,446,456	10,878,675
Fines and penalties	189,423	195,743	194,540	144,598	146,415	106,116	102,543	60,958	95,186	109,348
Intergovernmental revenues	-	-	-	2,649,113	3,224,446	2,252,459	2,069,412	15,455,706	2,530,786	5,759,109
Charges for services	6,154,287	8,730,551	9,732,507	5,315,358	5,203,312	6,074,165	5,136,602	6,378,832	8,064,882	14,357,935
Investment Earnings	49,158	38,287	41,926	75,584	149,622	402,532	613,259	973,856	679,275	319,032
Local contributions	-	-	-	-	-	-	-	-	-	7,500,523
Other revenues	536,172	108,332	1,242,920	39,664,855	2,893,494 (i)	1,169,157 (ii)	839,396	979,403	1,224,019	1,079,380
Total revenues	19,576,629	22,921,229	25,586,226	63,171,074	27,912,768	29,645,163	32,466,467	47,754,930	38,789,801	67,910,375
Expenditures										
General government	2,187,323	2,333,193	2,512,974	2,765,874	3,350,106	4,334,089	4,664,354	5,310,952	6,690,092	7,003,641
Public safety	10,194,910	10,209,287	10,551,880	10,425,058	10,581,491	10,127,912	10,300,132	11,281,745	12,046,544	12,800,633
Public works	2,640,931	2,686,096	2,906,689	1,784,937	1,798,782	1,821,925	1,868,424	2,109,907	2,206,588	1,935,452
Economic & community development	1,953,554	1,800,790	1,448,506	2,441,977	1,923,875	2,254,588	2,641,074	2,439,900	4,052,730	3,694,361
Recreation & cultural services	913,253	1,080,272	895,100	964,613	950,754	1,002,449	994,789	950,128	812,409	926,437
Redevelopment	-	-	-	-	-	-	-	-	-	-
Public improvements/capital outlay	2,076,397	3,153,496	2,722,948	41,314,503	6,281,854	2,042,472	3,678,333	6,850,668	3,994,336	4,200,899
Debt Service										
Principal	676,185	1,214,878	661,757	1,284,007	889,686	625,200	765,000	809,692	888,516	991,695
Interest and fiscal charges	941,068	1,041,082	1,063,563	734,155	719,354	641,193	561,358	572,752	649,249	572,916
Total expenditures	21,583,621	23,519,094	22,763,417	61,715,124	26,495,902	22,849,828	25,473,464	30,325,744	31,340,464	32,126,034
Excess of revenues over(under) expenditures	(2,006,992)	(597,865)	2,822,809	1,455,950	1,416,866	6,795,335	6,993,003	17,429,186	7,449,337	35,784,341
Other financing sources (uses)										
Transfers in	3,368,405	2,928,560	3,149,165	4,669,312	2,156,862	1,312,011	4,298,165	6,421,672	5,821,845	22,344,337
Transfers out	(2,928,370)	(2,387,529)	(3,017,733)	(4,543,717)	(1,405,176)	(583,234)	(4,312,471)	(5,834,672)	(4,989,802)	(21,479,762)
Sale of capital assets	-	1,068,800	-	-	-	-	-	6,283,000	-	6,323,477
Issuance of long-term debt	-	-	(401,716)	-	-	-	663,156	-	-	275,212
Total other financing sources (uses)	440,035	1,609,831	(270,284)	125,595	751,686	728,777	648,850	6,870,000	832,043	7,463,264
Net change in fund balances	\$ (1,566,957)	\$ 1,011,966	\$ 2,552,525	\$ 1,581,545	\$ 2,168,552	\$ 7,524,112	\$ 7,641,853	\$ 24,299,186	\$ 8,281,380	\$ 43,247,605
Beginning Fund Balances	18,845,907	17,278,949	18,290,915	20,592,588	22,174,136	24,342,686	31,866,798	39,508,651	63,807,837	72,089,217
Rounding	(1)	-	-	3	(2)	-	-	-	-	-
Prior-period adjustment	-	-	(250,852)	-	-	-	-	-	-	345,637
Ending Fund Balances	\$ 17,278,949	\$ 18,290,915	\$ 20,592,588	\$ 22,174,136	\$ 24,342,686	\$ 31,866,798	\$ 39,508,651	\$ 63,807,837	\$ 72,089,217	\$ 115,682,459

(i) - during FY 2015/2016 the City recorded a one-time revenue resulting from sale of a 50-year leasehold interest in the Preston Park Housing development to the Preston Park Corporation. An extraordinary capital outlay cost was recorded for the acquisition of that asset. In addition, the developer of the former University Villages donated almost \$3 Million infrastructure which was recognized as one-time revenue. Other one-time capital asset-related revenues totalled \$1.2 million.

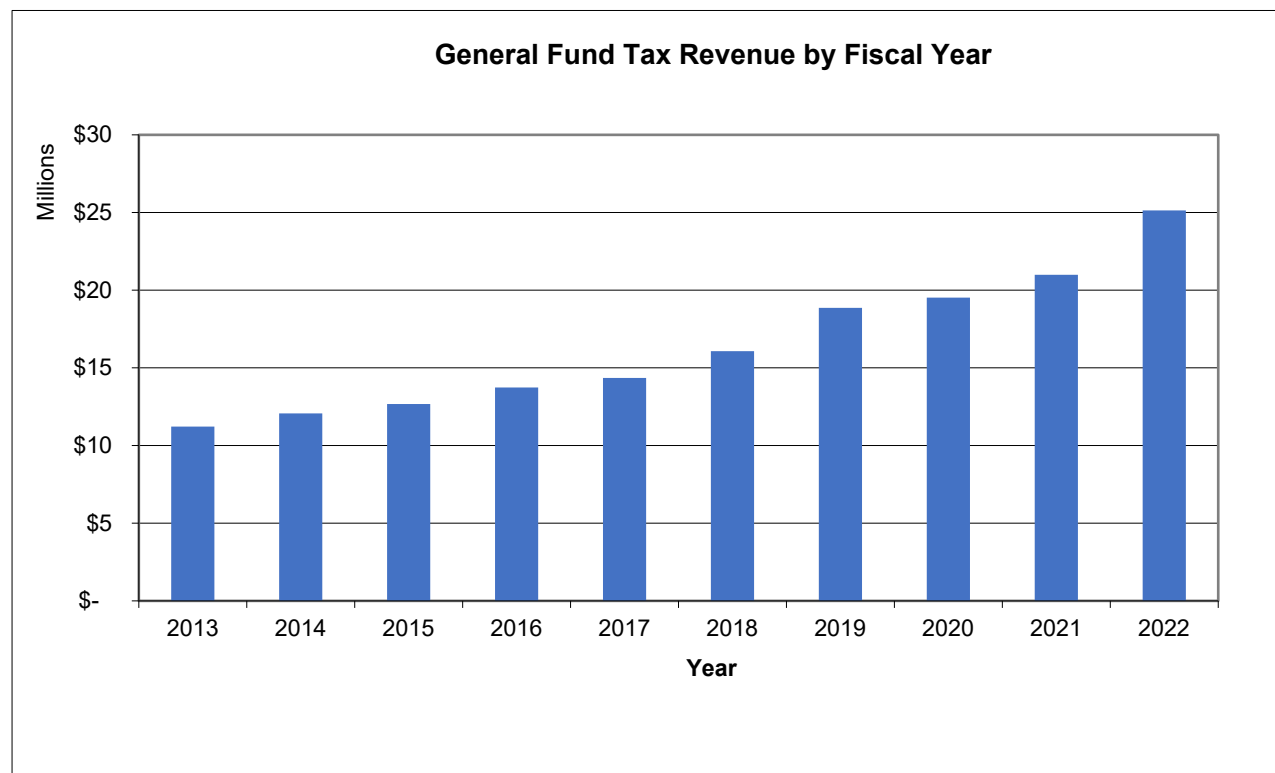
(ii) - During fiscal 2016/17 The City recorded a one-time revenue of almost \$2 from donation of infrastructure at the Dunes development. In addition, significant extraordinary grants for capital improvements were received.

Source: City of Marina Audited Financial Statements

City of Marina
General Fund Tax Revenues
Last Ten Fiscal Years

TABLE 5

Fiscal Year Ended June 30	Property	Sales	Franchise & Cardroom	Transient Occupancy	Motor Vehicle. In-Lieu	Total
2013	\$ 1,879,967	\$ 4,434,956	\$ 646,522	\$ 1,932,294	\$ 2,324,211	\$ 11,217,950
2014	2,199,001	4,588,760	726,548	2,154,023	2,396,756	12,065,088
2015	2,045,073	4,849,207	823,764	2,395,263	2,555,616	12,668,923
2016	2,252,005	5,210,921	1,037,816	2,549,531	2,685,134	13,735,407
2017	2,462,394	5,288,097	983,741	2,680,927	2,934,017	14,349,176
2018	2,616,657	5,847,182	1,057,654	3,297,828	3,252,508	16,071,829
2019	3,079,361	6,862,925	1,259,574	4,008,180	3,649,318	18,859,358
2020	3,044,638	7,740,865	1,249,755	3,472,431	4,012,763	19,520,452
2021	3,111,184	8,793,254	1,221,904	3,501,246	4,360,659	20,988,247
2022	3,790,110	10,365,252	1,591,277	4,631,337	4,756,478	25,134,454

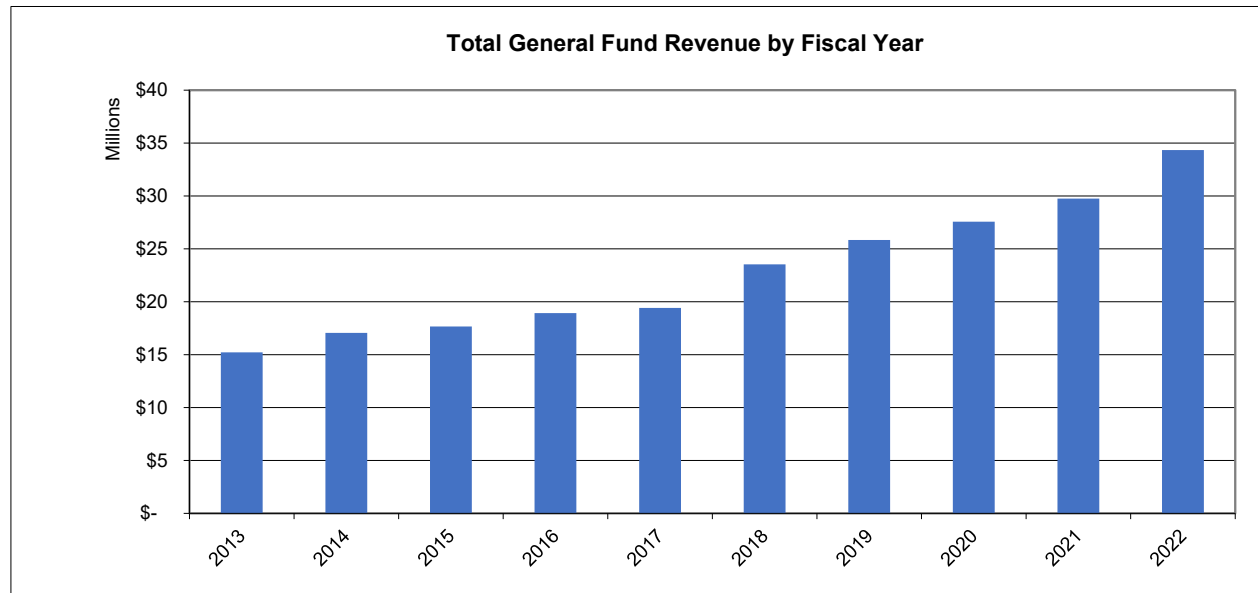


Source: City of Marina Financial Statements

City of Marina
General Fund Revenues
Last Ten Fiscal Years

TABLE 6

Fiscal Year Ended June 30	Taxes	Licenses, Permits & Fees	Fines, Penalties and Forfeitures	Chrg for Svcs Grants & Program Income	Investment Earnings	Other	Total *
2013	\$ 11,217,950	\$ 277,547	\$ 189,423	\$ 3,410,660	\$ 30,124	\$ 96,392	\$ 15,222,096
2014	12,065,088	444,470	195,743	4,295,003	23,597	32,054	17,055,955
2015	12,668,923	515,123	194,540	4,016,197	26,961	236,379	17,658,123
2016	** 13,735,407	545,288	144,598	4,311,415	41,376	145,502	18,923,586
2017	*** 14,349,176	672,613	146,415	3,719,176	96,574	429,215	19,413,169
2018	16,071,829	2,127,179	106,116	3,455,823	242,670	1,531,133	23,534,750
2019	18,859,358	2,346,192	102,543	3,313,868	334,220	881,440	25,837,621
2020	19,502,452	1,962,170	60,957	4,045,957	552,780	1,445,811	27,570,127
2021	20,988,247	2,446,456	95,186	5,429,334	323,971	466,679	29,749,873
2022	25,134,454	2,721,385	109,348	5,861,947	164,114	349,519	34,340,767



Source: City of Marina Financial Statements

* Excludes transfers in from other funds

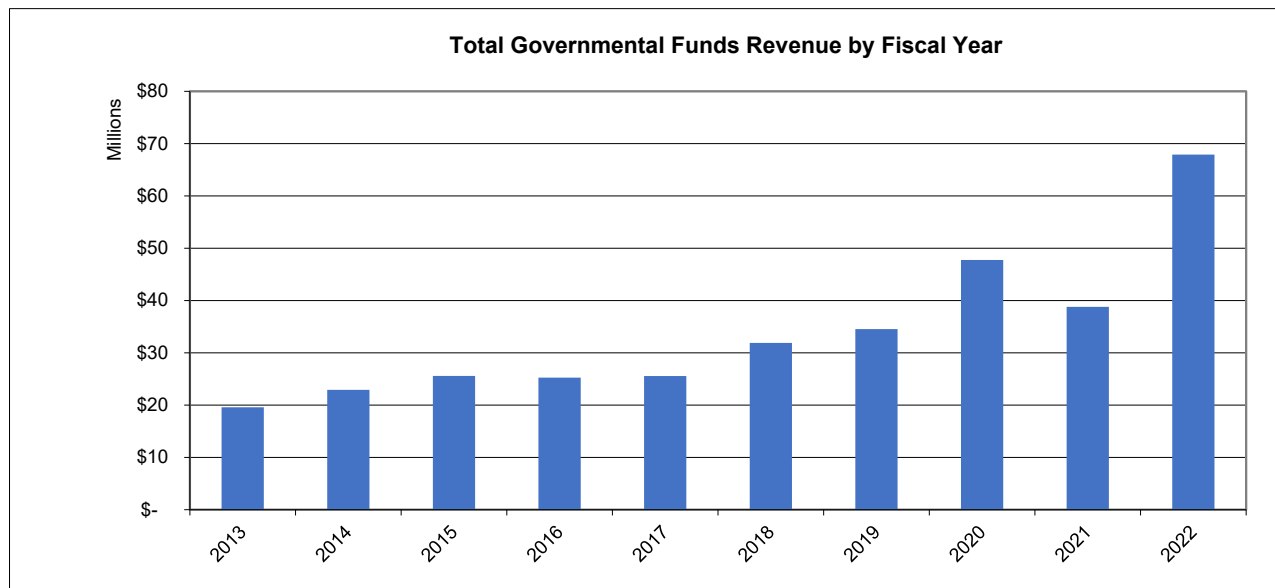
** Other excludes \$37.9 million non-cash capital assets transactions for consistency

*** Other excludes \$1.6 million non-cash capital assets transactions for consistency

City of Marina
All Governmental Funds Revenues
Last Ten Fiscal Years

TABLE 7

Fiscal Year Ended June 30	Taxes & Assessments	Licenses, Permits & Fees	Fines, Penalties and Forfeitures	Intergov't Revenues	Chrg for Services	Investment Earnings	Other	Total *
2013	\$ 12,370,042	\$ 277,547	\$ 189,423	\$ -	\$ 6,154,287	\$ 49,158	\$ 536,172	\$ 19,576,629
2014	13,403,846	444,470	195,743	-	8,730,551	38,287	108,332	22,921,229
2015	13,859,210	515,123	194,540	-	9,732,507	41,926	1,242,920	25,586,226
2016	** 14,776,278	545,288	144,598	2,649,113	5,315,358	75,584	1,751,986	25,258,205
2017	*** 15,622,866	672,613	146,415	3,224,446	5,203,312	149,622	546,503	25,565,777
2018	17,513,555	2,127,179	106,116	2,252,459	6,074,165	402,532	3,421,616	31,897,622
2019	**** 21,359,063	2,346,192	102,543	2,069,412	5,136,602	613,259	2,908,808	34,535,879
2020	21,944,005	1,962,170	60,958	15,455,706	6,378,832	973,856	979,403	47,754,930
2021	23,749,197	2,446,456	95,186	2,530,786	8,064,882	679,275	1,224,019	38,789,801
2022	27,906,373	10,878,675	109,348	5,759,109	14,357,935	319,032	8,579,903	67,910,375



Source: City of Marina Financial Statements

- * Excludes interfund transfers in
- ** Other excludes \$37.9 million non-cash capital lease transactions for consistency
- *** Other excludes \$1.6 million non-cash capital assets transactions for consistency
- **** Other excludes \$.66 million non-cash lease transaction for consistency

TABLE 8

City of Marina
Total Outstanding Debt
Last Ten Fiscal Years

	Fiscal Year Ended June 30									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities:										
General obligation library refunding bonds	\$ 8,325,000	\$ 8,260,000	\$ 7,925,000	\$ 7,640,000	\$ 7,555,000	\$ 7,390,000	\$ 7,195,000	\$ 6,970,000	\$ 6,710,000	\$ 6,430,000
Pension obligation bonds	2,480,000	1,995,000	1,470,000	900,000	275,000	145,000	-	-	-	-
Total General Obligation Bonds	10,805,000	10,255,000	9,395,000	8,540,000	7,830,000	7,535,000	7,195,000	6,970,000	6,710,000	6,430,000
Revenue bonds - Abrams-B Housing	12,500,000	12,165,000	11,820,000	11,465,000	11,275,000	10,860,000	10,435,000	10,005,000	9,565,000	9,115,000
Redevelopment tax increment bonds	-	-	-	-	-	-	-	-	-	-
Limited obligation bonds - Marina Landing	190,000	-	-	-	-	-	-	-	-	-
Limited obligation bonds - Marina Greens	225,000	155,000	-	-	-	-	-	-	-	-
Total Limited Obligation & Revenue Bonds	12,915,000	12,320,000	11,820,000	11,465,000	11,275,000	10,860,000	10,435,000	10,005,000	9,565,000	9,115,000
Total Bonded Indebtedness	23,720,000	22,575,000	21,215,000	20,005,000	19,105,000	18,395,000	17,630,000	16,975,000	16,275,000	15,545,000
Compensated absences	1,297,518	1,273,047	1,137,080	1,223,211	1,289,557	1,234,374	1,374,294	1,544,477	1,581,280	1,604,523
Leases	234,410	164,532	92,774	18,767	-	-	663,156	508,464	596,341	609,858
Total Governmental Activities	25,251,928	24,012,579	22,444,854	21,246,978	20,394,557	19,629,374	19,667,450	19,027,941	18,452,621	17,759,381
Business-type Activities:										
Promissory note - Preston Park Housing	-	-	-	35,950,000	35,950,000	35,950,000	35,950,000	35,950,000	35,950,000	35,950,000
Total Business-type Activities	-	-	-	35,950,000	35,950,000	35,950,000	35,950,000	35,950,000	35,950,000	35,950,000
Total Debt	\$ 25,251,928	\$ 24,012,579	\$ 22,444,854	\$ 57,196,978	\$ 56,344,557	\$ 55,579,374	\$ 55,617,450	\$ 54,977,941	\$ 54,402,621	\$ 53,709,381
Per Capita income ¹	\$ 25,106	\$ 25,101	\$ 24,773	\$ 25,327	\$ 26,525	\$ 28,168	\$ 29,705	\$ 30,895	\$ 33,348	\$ 38,304
Personal income ¹ (in thousands)	\$ 507,869	\$ 509,601	\$ 521,199	\$ 546,937	\$ 587,343	\$ 631,639	\$ 681,936	\$ 689,608	\$ 730,984	\$ 821,890
Debt as percentage of personal income	4.97%	4.71%	4.31%	10.46%	9.59%	8.80%	8.16%	7.97%	7.44%	6.53%
Population ²	20,229	20,302	21,039	21,595	22,143	22,424	22,957	22,321	21,920	21,457
Total debt per capita	1,248	1,183	1,067	2,649	2,545	2,479	2,423	2,463	2,482	2,503
Taxable Assessed value ³	1,414,994,415	1,461,630,562	1,561,125,061	1,642,092,991	1,803,719,945	1,924,857,463	2,168,132,130	2,385,745,200	2,599,147,176	2,838,045,534
Total Debt as % of assessed value	1.78%	1.64%	1.44%	3.48%	3.12%	2.89%	2.57%	2.30%	2.09%	1.89%

Notes:

Source: City of Marina Audited Financial Statements

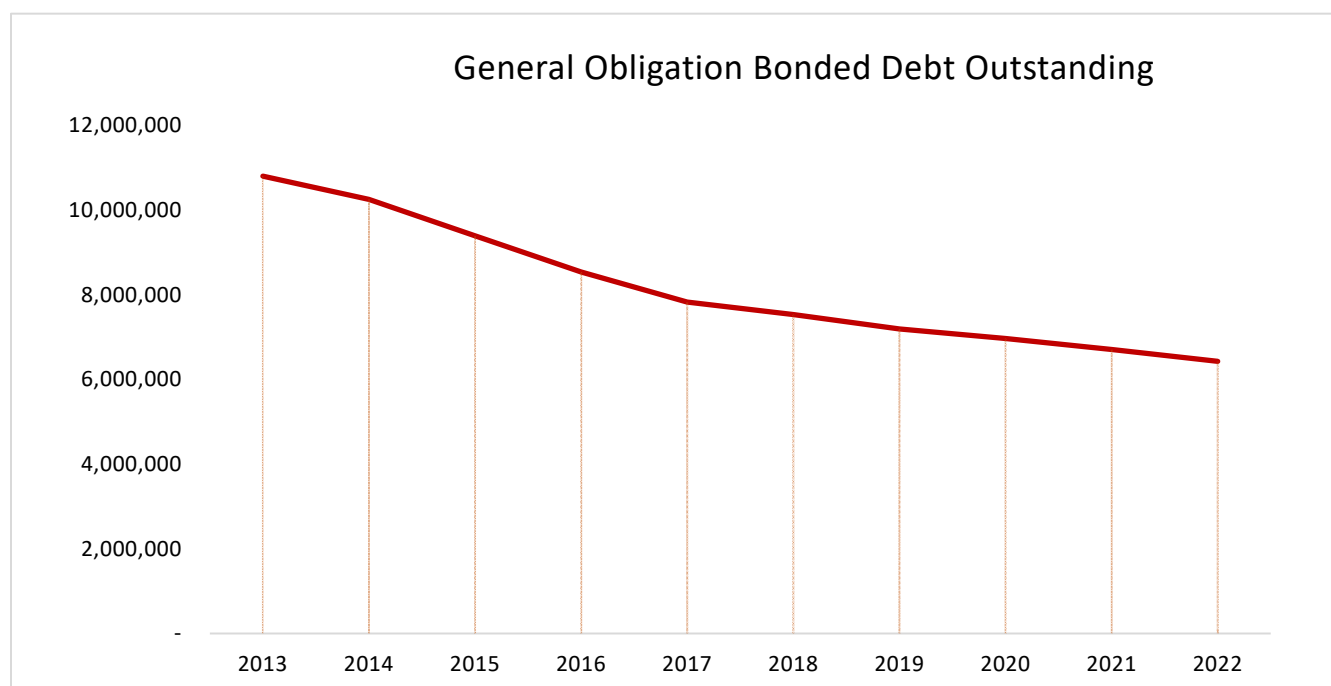
(-) No data available

¹ MuniServices LLC (for 2018 estimated 2% increase from prior year) - Personal Income calculated by multiplying per capita income by total population (see ²)² California Department of Finance³ Monterey County Tax Rate Books, as detailed by MuniServices LLC (see Table 11)

City of Marina
Bonded Debt
Last Ten Fiscal Years

TABLE 9

Fiscal Year Ended June 30	³ Total Bonded Debt	³ Less: Revenue Bonds	³ General Obligation Bonded Debt	G.O. Debt as a % of Assessed Value	G.O. Debt Per Capita	Taxable Assessed Value ¹	Population ²
2013	23,720,000	12,915,000	10,805,000	0.76%	534	1,414,994,415	20,229
2014	22,575,000	12,320,000	10,255,000	0.70%	505	1,461,630,562	20,302
2015	21,215,000	11,820,000	9,395,000	0.60%	447	1,561,125,061	21,039
2016	20,005,000	11,465,000	8,540,000	0.52%	395	1,642,092,991	21,595
2017	19,105,000	11,275,000	7,830,000	0.43%	354	1,803,719,945	22,143
2018	18,395,000	10,860,000	7,535,000	0.39%	336	1,924,857,463	22,424
2019	17,630,000	10,435,000	7,195,000	0.33%	313	2,168,132,130	22,957
2020	16,975,000	10,005,000	6,970,000	0.29%	312	2,385,745,200	22,321
2021	16,275,000	9,565,000	6,710,000	0.26%	306	2,599,147,176	21,920
2022	15,545,000	9,115,000	6,430,000	0.23%	300	2,838,045,534	21,457



Source: ¹ Monterey County Auditor-Controller Tax Rate Book

² California Department of Finance mid-fiscal year (e.g. 2008 population @ 1/1/2008)

³ City of Marina Audited Financial Statements

City of Marina

Demographic and Economic Statistics Last ten fiscal years

TABLE 10

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (2)	Median Age (4)	**Public School Enrollment	County Unemployment Rate (%) (3)	City Unemployment Rate(%) (3)	County Population (1)
2012-13	19,996	502,020	25,106	35.5	10,730	-	-	420,668
2013-14	20,073	503,852	25,101	37.3	10,768	10.1%	6.0%	421,494
2014-15	20,268	502,099	24,773	36.5	10,653	7.6%	5.7%	425,756
2015-16	20,872	528,625	25,327	36.5	10,633	8.1%	6.1%	425,413
2016-17	21,528	571,030	26,525	36.9	10,732	7.6%	5.7%	442,365
2017-18	22,424	631,639	28,168	36.9	10,685	9.4%	3.1%	443,281
2018-19	22,957	681,936	29,705	36.8	10,658	4.7%	2.6%	445,414
2019-20	22,321	689,608	30,895	34.9	10,526	16.8%	19.3%	441,143
2020-21	21,920	730,984	33,348	33.9	9,994	10.8%	10.2%	437,318
2021-22	21,457	821,890	38,304	34.4	9,909	4.4%	2.1%	433,716

Source: MuniServices, LLC / Avenu Insights & Analytics

1.) Population Projections are provided by the California Department of Finance Projections.

2.) Income Data is derived from previous income adjusted for inflation.

3.) Unemployment Data is provided by the EDD's Bureau of Labor Statistics Department.

4.) Data provided by the United States Census Data Sets Tables.

**Student Enrollment reflects the total number of students enrolled in the Monterey Peninsula Unified School District.

Other school districts within the City are not accounted for in this statistic.

(-) No data available

City of Marina

Citywide Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

TABLE 11

Fiscal Year Ended June 30,	Residential Property	Commercial Property	Other Property	Total Secured Property	Unsecured Property	Less Tax- exempt property	Taxable Assessed Value	Total Direct Tax Rate (1)	Estimated Actual Taxable Value (2)	Factor of Taxable Assessed Value (2)
2013	1,021,168,922	210,455,067	205,553,290	1,437,177,279	58,276,233	80,459,097	1,414,994,415	0.195687	-	-
2014	1,042,168,418	214,316,449	236,797,577	1,493,282,444	57,910,086	89,561,968	1,461,630,562	0.195687	-	-
2015	1,119,179,396	230,300,136	241,538,459	1,591,017,991	60,026,223	89,919,153	1,561,125,061	0.195687	-	-
2016	1,191,143,317	235,961,520	271,722,544	1,698,827,381	60,963,585	117,697,975	1,642,092,991	0.195687	-	-
2017	1,304,549,843	239,333,525	323,669,510	1,867,552,878	70,591,640	134,424,573	1,803,719,945	0.195687	2,566,421,120	1.4228490
2018	1,434,005,745	280,826,470	279,447,839	1,994,280,054	70,557,468	139,980,059	1,924,857,463	0.195687	4,227,144,827	2.1960820
2019	1,624,632,460	299,834,075	324,295,905	2,248,762,440	68,650,466	149,280,776	2,168,132,130	0.195687	3,598,481,418	1.6597150
2020	1,832,903,173	299,403,469	349,422,056	2,481,728,698	74,208,552	170,192,050	2,385,745,200	0.195687	4,402,847,247	1.8454809
2021	2,038,469,193	323,010,924	337,595,275	2,699,075,392	74,931,939	174,860,155	2,599,147,176	0.195687	3,863,740,763	1.4865417
2022	2,171,042,885	333,780,752	411,172,716	2,915,996,353	94,107,175	172,057,994	2,838,045,534	0.195687	4,837,325,669	1.7044567

Source: Monterey County Assessor data, MuniServices, LLC

(1.) Total direct tax rate is represented by TRA 12-004.

(2.) Estimated Actual Value is derived from a series of calculations comparing median assessed values from 1940 to current median sale prices. Based on these calculations a multiplier value was extrapolated and applied to current assessed values.

(-) No data available

City of Marina

TABLE 12

Total Assessed Value of Property by Use Code, Citywide
Last Ten Fiscal Years ended June 30,

Category	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Residential	1,021,168,922	1,042,168,418	1,119,179,396	1,191,143,317	1,304,549,843	1,434,005,745	1,624,632,460	1,832,903,173	2,038,469,193	2,171,042,885
Commercial	210,455,067	214,316,449	230,300,136	235,961,520	239,333,525	280,826,470	299,834,075	299,403,469	323,010,924	333,780,752
Vacant	88,707,295	91,495,277	92,842,928	113,779,359	159,784,721	86,517,557	107,563,261	118,749,943	102,071,314	171,033,049
Industrial	42,004,430	43,126,163	45,472,293	47,528,389	50,935,771	50,311,955	74,410,577	81,659,246	83,292,426	84,155,329
Professional	2,327,927	27,065,788	27,188,660	27,731,885	28,154,791	55,396,279	51,429,463	53,428,857	54,707,908	55,772,674
Miscellaneous	23,492,333	23,885,720	24,134,083	24,581,435	24,859,615	28,798,906	30,396,302	31,701,673	32,438,297	32,682,443
Unknown	10,941,213	11,523,829	11,910,872	18,220,975	18,563,065	14,390,755	14,745,873	15,350,500	15,654,726	15,809,711
Social	12,313,314	13,342,598	13,405,529	13,659,612	13,862,915	14,456,257	14,577,357	14,678,468	14,972,034	15,127,142
Rural	10,607,474	10,817,599	10,896,679	11,112,371	11,280,290	13,054,808	14,390,658	14,250,237	14,522,610	21,926,784
Institution	8,643,639	8,890,706	9,014,743	9,217,872	10,257,867	10,439,846	10,584,094	11,083,917	11,248,345	11,222,180
Recreation	6,515,665	6,649,897	6,672,672	5,890,646	5,970,475	6,081,476	6,198,320	8,519,215	8,687,615	3,443,404
Total Secured Value	1,437,177,279	1,493,282,444	1,591,017,991	1,698,827,381	1,867,552,878	1,994,280,054	2,248,762,440	2,481,728,698	2,699,075,392	2,915,996,353
Unsecured	58,276,233	57,910,086	60,026,223	60,963,585	70,591,640	70,557,468	68,650,466	74,208,552	74,931,939	94,107,175
Exemptions	80,459,097	89,561,968	89,919,153	117,697,975	134,424,573	139,980,059	149,280,776	170,192,050	174,860,155	172,057,994
Total Assessed Value	1,414,994,415	1,461,630,562	1,561,125,061	1,642,092,991	1,803,719,945	1,924,857,463	2,168,132,130	2,385,745,200	2,599,147,176	2,838,045,534

Source: Monterey County Assessor data, MuniServices, LLC / Avenu Insights & Analytics

Use code categories are based on Monterey County Assessor's data

City of Marina

Direct and Overlapping Property Tax Rates
Last Nine Fiscal Years ending June 30,

TABLE 13

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021-22
Basic City and County Levy										
Monterey County-Wide	0.246232	0.246232	0.246232	0.246232	0.246232	0.246232	0.246232	0.246232	0.246232	0.246232
County Library	0.022722	0.022722	0.022722	0.022722	0.022722	0.022722	0.022722	0.022722	0.022722	0.022722
City of Marina	0.195687	0.195687	0.195687	0.195687	0.195687	0.195687	0.195687	0.195687	0.195687	0.195687
Monterey County Office of Education	0.026664	0.026664	0.026664	0.026664	0.026664	0.026664	0.026664	0.026664	0.026664	0.026664
Monterey Pen Unified School District	0.437978	0.437978	0.437978	0.437978	0.437978	0.437978	0.437978	0.437978	0.437978	0.437978
Monterey Pen College	0.047299	0.047299	0.047299	0.047299	0.047299	0.047299	0.047299	0.047299	0.047299	0.047299
MCWRA Dist	0.001391	0.001391	0.001391	0.001391	0.001391	0.001391	0.001391	0.001391	0.001391	0.001391
Monterey Regional Park Dist	0.011593	0.011593	0.011593	0.011593	0.011593	0.011593	0.011593	0.011593	0.011593	0.011593
North Salinas Valley Mosquito Abater	0.008347	0.008347	0.008347	0.008347	0.008347	0.008347	0.008347	0.008347	0.008347	0.008347
Moss Landing Harbor Dist	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087	0.002087
TOTAL 1% BREAKOUT	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
Override Assessments										
City of Marina debt service	0.004484	0.004684	0.004602	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Marina Library 2002 Election Series 2005	0.027716	0.028118	0.027962	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Monterey Pen Coll 2002 Ser A & 2005 Refund	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Monterey Pen Coll 2002 Ser B C & 2005 Refund	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Monterey Pen Unif SD 2010 Election Series A	0.027965	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Monterey Pen CCD 2002 Ser B C & 2005 Refund	0.022367	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Monterey Pen CCD 2013 Refund	0.000000	0.015772	0.032471	0.023039	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Monterey Pen USD 2010 Ser A & 2012 Election	0.000000	0.021309	0.022774	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Marina 2015 GO Refunding Bonds	0.000000	0.000000	0.000000	0.022348	0.023068	0.021612	0.023200	0.019640	0.022180	0.016740
Monterey Penn CCD 2002 BC & 2013 Ref AB & 2016 Ref	0.000000	0.000000	0.000000	0.000000	0.022336	0.021655	0.021187	0.020484	0.020166	0.032006
Monterey Pen USD 2010 Ser A & B	0.000000	0.000000	0.000000	0.030000	0.030000	0.028902	0.091957	0.117071	0.041454	0.060422
TOTAL OVERRIDE RATE	0.082532	0.069883	0.087809	0.075387	0.075404	0.072169	0.136344	0.157195	0.083800	0.109168
Total Tax Rate	1.082532	1.069883	1.087809	1.075387	1.075404	1.072169	1.136344	1.157195	1.083800	1.109168

Source: County Auditor/Controller data, MuniServices, LLC /Avenu Insights & Analytics

Rates are not adjusted for ERAF

TRA 12-004 is represented for this report

TABLE 14

City of Marina

Principal Property Tax Payers

Last Fiscal Year and Nine Years Ago

Taxpayer	2021-22		2012-13	
	Taxable Value (\$)	Percent of Total City Taxable Value (%)	Taxable Value (\$)	Percent of Total City Taxable Value (%)
Hamstra-Appleton LLC	53,363,977	1.88%		
Wathen Castanos Peterson Homes	37,821,432	1.33%		
Pacific Coast Highway Property	37,275,607	1.31%		
Marina Developers Inc.	36,069,996	1.27%		
LV44 Limited Partnership	35,682,180	1.26%	23,910,448	1.69%
SHEA Homes Limited Partnership	34,567,131	1.22%		
HHLP Sanctuary Associates LLC	31,783,768	1.12%		
MHC Marina Dunes L P	28,561,623	1.01%		
Target Corporation	25,284,000	0.89%	20,500,000	1.45%
Community Hospital Properties	23,583,294	0.83%		
Wal-Mart Real Estate Business	23,573,321	0.83%	17,500,000	1.24%
Cemex Inc.	21,337,814	0.75%	16,807,076	1.19%
Monterey Peninsula Hotels	19,781,195	0.70%		
Tate Michael J Tr	18,458,827	0.65%	15,134,743	1.07%
SPPI Commercial LLC	16,902,438	0.60%		
Marina Community Partners LLC	16,163,174	0.57%	50,781,973	3.59%
Alliance Residential Co Inc.	15,974,369	0.56%	13,766,238	0.97%
Sea Breeze Marina LLC	14,808,180	0.52%		
WC Marina LLC	14,557,667	0.51%		
Valle Del Sol Properties LLC	13,723,669	0.48%		
Foux Anthony Tr & Zimmerman Gr	13,526,392	0.48%		
Marina Hotels BW LLC	13,441,010	0.47%		
Joby Aviation	12,567,810	0.44%		
189 Seaside LLC	11,178,080	0.39%		
SKN Properties	11,063,608	0.39%		
SHEA Marina Village LLC			40,529,092	2.86%
Cypress Marina Heights Lp			17,652,823	1.25%
MDR TMI LLC			11,235,500	0.79%
Sierra Pacific Properties Inc.			10,745,893	0.76%
Kohls Department Stores Inc.			10,201,683	0.72%
Ocean Lodging LLC			9,430,822	0.67%
Cypress Gates Inc.			9,225,628	0.65%
ELS Properties Corp			8,308,480	0.59%
Brooks William H			8,103,703	0.57%
Marina Cypress Apts LLC			7,726,736	0.55%
Vega Nelson A Susan J			7,264,985	0.51%
Marina Beach Inn Inc.			6,929,932	0.49%
Vieira Linda M Manuel A			6,530,020	0.46%
Marina RV LLC			6,515,665	0.46%
Nehawandian Abolghassen Parido			6,219,872	0.44%
Burch Roger A Michele			5,993,147	0.42%
Chee Kyo Nam Debbie K			5,766,807	0.41%
State Street Bank Trust Compan			5,543,480	0.39%
Total Top 25 Taxpayers	581,050,562	20.47%	342,324,746	24.19%
Total Taxable Value	2,838,045,534	100.00%	1,414,994,415	100.00%

Source: County Assessor data, MuniServices, LLC / Avenu Insights & Analytics

City of Marina
Principal Employers

TABLE 15

Business Name	2021-22	
	Number of Employees	Percent of Total Employment (%)
Monterey Peninsula Unified School District*	256	2.06%
Walmart Supercenter**	225	1.81%
Target	180	1.45%
Monterey Regional Waste Management District	118	1.45%
City of Marina	96	0.95%
Monterey One Water Treatment Plant***	91	0.77%
Scudder Roofing Company	80	0.73%
Kohl's	79	0.65%
REI - Recreational Equipment Inc.	57	0.64%
Michaels Craft Store	32	0.46%
Total Top 10 Employers	1,214	10.98%
Total City Labor Force (1)	12,400	

Source: MuniServices, LLC / Avenu Insights & Analytics

Results based on direct correspondence with city's local businesses.

Note: 2016-17 is the city's first ACFR publication; therefore, historical data is not available.

1.) Total City Labor Force provided by EDD Labor Force Data.

* Only schools located within the City of Marina.

** Previous year's count applied. No response from business.

*** Includes Marina and Monterey location.

City of Marina
Overlapping Debt

Table 16

<u>2021-22 Assessed Valuation:</u>	\$	2,853,171,334		
		Total Debt		City's Share of
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>		<u>6/30/2022</u>	<u>% Applicable (1)</u>	<u>Debt 6/30/22</u>
Hartnell Joint Community College District	\$	251,826,667	0.11%	\$ 271,973
Monterey Peninsula Community College District	\$	131,478,522	662.30%	\$ 8,707,823
Monterey Peninsula Unified School District	\$	217,095,903	1826.80%	\$ 39,659,080
North Monterey County Unified School District	\$	29,230,000	49.90%	\$ 145,858
City of Marina	\$	6,430,000	100.00%	\$ 6,430,000
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT				\$ 55,214,734
<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>				
Monterey County General Fund Obligations	\$	129,741,182	3.71%	\$ 4,814,695
Monterey County Office of Education General Fund Obligations	\$	4,772,000	371.10%	\$ 177,089
North Monterey County Unified School District Certificates of Participation	\$	3,170,000	49.90%	\$ 15,818
City of Marina General Fund Obligations	\$	-	100.00%	\$ - ⁽²⁾
Monterey County Water Resources Agency General Fund Obligations	\$	19,580,000	371.10%	\$ 726,614
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT				\$ 5,734,216
Less: Monterey County supported obligations				\$ 114,302
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT				\$ 5,619,914
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agencies):</u>	\$	51,275,000	67.574% to 100%	\$ 41,727,164
TOTAL DIRECT DEBT				\$ 6,430,000
TOTAL GROSS OVERLAPPING DEBT				\$ 96,246,114
TOTAL NET OVERLAPPING DEBT				\$ 96,131,812
GROSS COMBINED TOTAL DEBT				\$ 102,676,114 ⁽³⁾
NET COMBINED TOTAL DEBT				\$ 102,561,812

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes Certificates of Participation dated 7/7/22.

(3) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2021-22 Assessed Valuation:

Direct Debt (\$6,430,000)	0.23%
Total Direct and Overlapping Tax and Assessment Debt	1.94%
Total Direct Debt (\$6,430,000)	0.23%
Gross Combined Total Debt	3.60%
Net Combined Total Debt	3.59%

Ratios to Redevelopment Successor Agency Incremental Valuation (\$1,089,620,399):

Total Overlapping Tax Increment Debt	3.83%
--------------------------------------	-------

Source: Avenu Insights & Analytics

California Municipal Statistics, Inc.



**CITY OF MARINA
CALIFORNIA**

SINGLE AUDIT REPORT

**FOR THE FISCAL YEAR
ENDED JUNE 30, 2022**



Chavan & Associates, LLP
Certified Public Accountants
15105 Concord Circle, Ste 130
Morgan Hill, CA 95037

**CITY OF MARINA
CALIFORNIA
SINGLE AUDIT REPORT
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Chavan and Associates, llp
Certified Public Accountants

**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 Marina
Marina, 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 City of Marina (the “City”) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated May 2, 2023.

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 over financial reporting 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 financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express



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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.

C & A LLP

Morgan Hill, California
May 2, 2023



Chavan and Associates, LLP
Certified Public Accountants

INDEPENDENT AUDITORS REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Marina (the City)'s compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major federal programs

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal programs. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.



Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal programs.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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.



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Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of City as of and for the year ended June 30, 2022, and have issued our report thereon dated May 2, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

C & A LLP

May 2, 2023
Morgan Hill, California

CITY OF MARINA, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Catalog Number (CFDA)	Pass Through Number	Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION			
Airport Improvement Program	20.106	N/A	\$ 212,500
Total U.S. Department of Transportation			<u>212,500</u>
U.S. DEPARTMENT OF THE TREASURY			
Passed-through program from the State of California			
Coronavirus State and Local Fiscal Recovery Funds	21.027 ⁽¹⁾	N/A	<u>273,194</u>
Total U.S. Department of the Treasury			<u>273,194</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Staffing for Adequate Fire and Emergency Response (SAFER) Grant Program	97.083 ⁽¹⁾	N/A	<u>284,800</u>
Total U.S. Department of Homeland Security			<u>284,800</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 770,494</u>

⁽¹⁾ Audited as major program

Notes:

- 1) The City has elected not to use the 10 percent de minimus indirect cost rate allowed under Uniform Guidance.
- 2) There are no federal grants passed through to subrecipients.

See accompanying Notes to Schedule of Expenditures of Federal Awards.

CITY OF MARINA, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of the City of Marina (the City) under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City and some amounts in this schedule may differ from amounts presented in the City's financial statements.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available. The City has elected not to use the 10 percent de-minimus indirect cost rate as allowed under Uniform Guidance.

Note 3. Relationship to the Basic Financial Statements

The amounts reported in the accompanying schedule agree, in all material respects, to amounts reported within the City's financial statements. Federal award revenues are reported principally in the City's financial statements as intergovernmental revenues.

Note 4. Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule agree or can be reconciled with the amounts reported or to be reported in the federal financial reports.

Note 5. Pass-Through Entities' Identifying Number

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City has determined that no identifying number is assigned for the program, or the City was unable to obtain an identifying number from the pass-through entity.

CITY OF MARINA, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Section I - Summary of Auditor's Results**Financial Statements**

Type of auditor's report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses?	_____ Yes <u> x </u> No
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes <u> x </u> None Reported
Non-compliance material to financial statements noted?	_____ Yes <u> x </u> No

Federal Awards

Internal control over major programs:	
Material weaknesses?	_____ Yes <u> x </u> No
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes <u> x </u> None Reported

Type of auditor's report issued on compliance over major programs	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	_____ Yes <u> x </u> No

Identification of Major Programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
97.083	Staffing for Adequate Fire and Emergency Response (SAFER) Grant Program

Dollar threshold used to distinguish between type A and type B programs:	\$ <u>750,000</u>
Auditee qualified as low risk auditee?	_____ Yes <u> x </u> No

Section II - Financial Statement Findings

No findings noted.

Section III - Federal Award Findings and Questioned Costs

No findings noted.

CITY OF MARINA, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30,2022

Section II - Financial Statement Findings

No findings noted.

Section III - Federal Award Findings and Questioned Costs

No findings noted.



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To the City Council of the
City of Marina

We have audited the basic financial statements of the City of Marina as of and for the year ended June 30, 2022, and have issued our report thereon dated May 2, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Generally Accepted Auditing Standards and Government Auditing Standards

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Marina solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing City of Marina's audited financial statements doesn't extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.



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Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to management including updates throughout the audit process.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Marina is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during June 30, 2022, other than the implementation of GASB 87 as disclosed in Note 1 in the City's Annual Comprehensive Financial Report. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements include accumulated depreciation related to capital assets and unfunded liabilities and related expenses based on assumptions in actuarial studies performed on defined benefit plans (GASB 68 and 75).

We evaluated the key factors and assumptions used to develop the identified estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting City of Marina's financial statements relate to cash and investments, receivables, capital assets, long-term liabilities, leases and defined benefit plans.



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Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Marina's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated May 2, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Findings or Issues

In the normal course of our professional association with the City of Marina we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of Marina's auditors.



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This report is intended solely for the information and use of the Council and management of the City of Marina and is not intended to be and should not be used by anyone other than these specified parties.

C & A LLP

May 2, 2023
Morgan Hill, California



Chavan and Associates, LLP
Certified Public Accountants

To the City Council and Management of the
City of Marina

Introduction and Internal Controls

In planning and performing our audit of the basic financial statements of the City of Marina (the “City”) as of and for the year ended June 30, 2022, 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, we considered the City’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 entity’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control over financial reporting.

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 City’s financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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.

Upcoming Accounting Pronouncements

The following is a summary of new accounting pronouncements from the Governmental Accounting Standards Board:

GASB Statement No. 94, Public-Private Partnerships and Public-Public Partnerships and Availability Payment Arrangements

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in



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the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are to be effective for financial statements for periods beginning after June 15, 2022. Earlier application is encouraged.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*

GASB 96 provides guidance on accounting for Subscription-Based Information Technology Arrangements (SBITA) where the government contracts for the right to use another party's software. The standards for SBITAs are based on the standards established in GASB Statement No. 87, *Leases*. *GASB 96 is effective for fiscal years beginning after June 15, 2022.*

GASB Statement No. 99, *Omnibus 2022*

Omnibus statements are issued by GASB to address practice issues identified after other standards have been approved for implementation. Omnibus statements “clear up the loose ends” for recent prior statements GASB has issued. This Omnibus addresses recent pronouncements, including GASB 87 – *Leases*, GASB 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, and GASB 96 – *Subscription-Based Information Technology Arrangements*.

Effective Date: The requirements of this Statement are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.



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GASB Statement No. 101, *Compensated Absences*

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

Purpose of Communication

The purpose of this communication, which is an integral part of our audit, is to describe, for management and those charged with governance, the scope of our testing of internal control and the results of that testing, and communicate additional information that may be relevant to future City decision making. Accordingly, this communication is not intended to be and should not be used for any other purpose.

C & A LLP

May 2, 2023
Morgan Hill, California

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of May 16, 2023

CITY COUNCIL OPEN PUBLIC HEARING, TAKE TESTIMONY FROM THE PUBLIC AND CONSIDER ADOPTING RESOLUTION NO. 2023-, CONFIRMING DIAGRAM, ASSESSMENT AND ORDERING LEVY OF \$180.78 FOR THE FY 2023-24 ASSESSMENT FOR THE CYPRESS COVE II LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT, AND; AUTHORIZING THE CITY CLERK TO FILE A CERTIFIED COPY OF THE DIAGRAM AND ASSESSMENT WITH THE MONTEREY COUNTY AUDITOR-CONTROLLER PRIOR TO AUGUST 1, 2023

REQUEST:

It is requested that the City Council:

1. Open public hearing and take testimony from the public;
2. Consider adopting Resolution No. 2023-, confirming diagram, assessment and ordering levy of \$180.78 for the FY 2023-24 assessment for the Cypress Cove II Landscape Maintenance Assessment District, and;
3. Authorize City Clerk to file a certified copy of the diagram and assessment with the Monterey County Auditor-Controller prior to August 1, 2023.

BACKGROUND:

At the regular meeting of June 16, 1987, the City Council adopted Resolution No. 1987-23, ordering the formation of the Cypress Cove II Landscape Maintenance Assessment District pursuant to Streets and Highway Code §22594 and the Landscaping and Lighting Act of 1972 to maintain certain improvements required of new development as a condition of the subdivision approvals.

The Landscaping and Lighting Act of 1972 requires an annual update report to be prepared, which includes the costs to maintain the improvements of the Cypress Cove II Landscape Maintenance Assessment District and what the proposed assessments will be to provide for that maintenance.

At the regular meeting of May 2, 2023, the City Council adopted Resolution No. 2023-39, receiving the FY 2023-24 Engineer's Report for the Cypress Cove II Landscape Maintenance Assessment District and calling a public hearing for May 16, 2023 on the proposed intention to levy and collect assessments for the District.

ANALYSIS:

Based on the Engineer's Report (Exhibit A), the annual assessment has been set in the amount of \$180.78. This is the same amount as last year's assessment and is the upper limit set by the assessment district at its formation in 1987. This current annual assessment of \$180.78 has not changed since 2004.

At last year's public hearing on April 5, 2023, staff presented a series of District improvements to the Public to be conducted over the following three years. Due to unprecedented weather events during the Winter of 2022-23, emergency tree related safety measures were required to be conducted. These unexpected expenditures delayed the construction of the proposed improvements due to lack of funds in the District's accounts. Pending any further weather-related mitigation measures, staff is recommending continuing the proposed series of improvements as planned for this coming fiscal year. Regular maintenance of the existing District and updates to the District website will continue.

FISCAL IMPACT:

Should the City Council approve this request, the anticipated revenue for the FY 2023-24 assessment levy is \$19,885.80 for the purpose of the landscape maintenance district.

Levying of the assessment is the first step to collect the assessments to fund the landscape maintenance district.

CONCLUSION:

This request is submitted for City Council consideration and possible action.

Respectfully submitted,

Edrie Delos Santos, P.E.
Senior Engineer
Public Works Department
City of Marina

REVIEWED/CONCUR:

Brian McMinn, P.E., P.L.S.
Public Works Director/City Engineer
City of Marina

Layne P. Long
City Manager
City of Marina

RESOLUTION NO. 2023-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA
CONFIRMING DIAGRAM, ASSESSMENT AND ORDERING LEVY OF \$180.78 FOR
FY 2023-24 ASSESSMENT FOR THE CYPRESS COVE II LANDSCAPE
MAINTENANCE ASSESSMENT DISTRICT AND AUTHORIZING THE CITY CLERK
TO FILE A CERTIFIED COPY OF THE DIAGRAM AND ASSESSMENT WITH THE
MONTEREY COUNTY AUDITOR-CONTROLLER PRIOR TO AUGUST 1, 2023

WHEREAS, on June 16, 1987, the City ordered the formation of the Cypress Cove II Landscape Maintenance District pursuant to Streets and Highway Code §22594, and;

WHEREAS, the City Engineer filed the Engineer's Report, fiscal year 2023-2024, required by Streets and Highways Code §22622 for said District, and;

WHEREAS, on May 2, 2023, the City received said Engineer's Report, declared its intention to levy and collect assessments within said District and set a hearing to ascertain whether the City shall order the levy and assessment of said assessment, and;

WHEREAS, said public hearing was held on May 16, 2023, and;

WHEREAS, levying of the assessment is the first step to collect the assessments to fund the landscape maintenance districts, and;

WHEREAS, provisions of this resolution are severable and if anyone provision is determined to be impermissible then the remainder of the resolution shall remain in full force and effect, and;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Marina that:

1. The City does hereby confirm the diagram and assessment as described in the Engineer's Report on file with the City Clerk.
2. The City does hereby order the levy and collection of said assessment, \$180.78, for FY 2023-24 assessment for Cypress Cove II Landscape Maintenance Assessment District.
3. It is the intention of the City of Marina that any monetary advance made by it during any fiscal year to cover a deficit in the improvement fund of the Cypress Cove II Landscape Maintenance Assessment District shall be repaid from the next annual assessments levied and collected within the Cypress Cove II Landscape Maintenance Assessment District.
4. The City Clerk is hereby authorized and directed to file a certified copy of said diagram and assessment with the Monterey County Auditor prior to August 1, 2023.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 16th day of May 2023, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk



CITY OF MARINA
MONTEREY COUNTY
CALIFORNIA

CYPRESS COVE II LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT

ENGINEER'S REPORT

FY 2023-2024

Council Members:

B. DELGADO, MAYOR

B. MCCARTHY
K. BIALA

L. VISSCHER
C. MEDINA DIRKSEN

LAYNE LONG
ANITA SHEPHERD-SHARP
HEIDI QUINN
BRIAN MCMINN

City Manager
Deputy City Clerk
City Attorney
Public Works Director/City Engineer

Prepared By
City of Marina
Public Works Department

CYPRESS COVE II
LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT

FY 2023-2024

This report concerns the Cypress Cove II Landscape Maintenance Assessment District.

The Assessment District consists of the Cypress Cove II Subdivision located in the westerly portion of the City of Marina just east of the Highway I and Reservation Road interchange. The subdivision is bounded on three sides by Abdy Way, Cardoza Avenue, and Beach Road, contains 110 lots, a percolation pond parcel (Parcel B), and an emergency access road (Parcel C).

The subdivision consists of 110 single family homes complete with underground utilities, water and wastewater facilities, street and drainage improvements, and landscaping. The Assessment District has been formed for the purpose of maintaining the exterior boundary landscaping and retaining walls, installed and paid for by the developer.

This report has been prepared pursuant to Sections 22565 through 22574 of the Streets and Highways Code (Landscaping and Lighting Act of 1972).

The existing improvements to be maintained which are the subject of this report, are briefly described as follows:

All exterior landscaping elements located adjacent to the subdivision boundaries along Abdy Way, Cardoza Avenue, and Beach Road and outside the chain link fence on Parcel B are considered as the improvements included in the Assessment District. Landscaping elements consist of hydroseeded areas, groundcover, shrubs, trees, irrigation pipelines, controllers, valves, sprinklers, masonry retaining walls, and electrical service. Plans and specifications showing these existing improvements which are to be maintained are on file in the City of Marina Public Works Division.

This report includes the following attached exhibits:

EXHIBIT A - An assessment diagram and boundary map showing all of the parcels of the real property within the Assessment District. The diagram is keyed to Exhibit C by the separate "Assessment Number".

EXHIBIT B - Spreadsheet showing estimated costs for FY 2022-2023 and estimated costs for FY 2023-2024 and FY 2024-2025.

EXHIBIT C - An assessment roll showing the amount proposed to be assessed against each parcel of real property within this Assessment District. In addition to the Assessor's Parcel Number each parcel has been assigned a separate "Assessment Number" which corresponds to that parcels lot number.

Page Two
Engineer's Report
Cypress Cove II Landscape Maintenance Assessment District

EXHIBIT D - Method of determination of assessment spread.

Respectfully Submitted,

Brian McMinn, P.E., P.L.S.
Public Works Director/City Engineer

April 2023

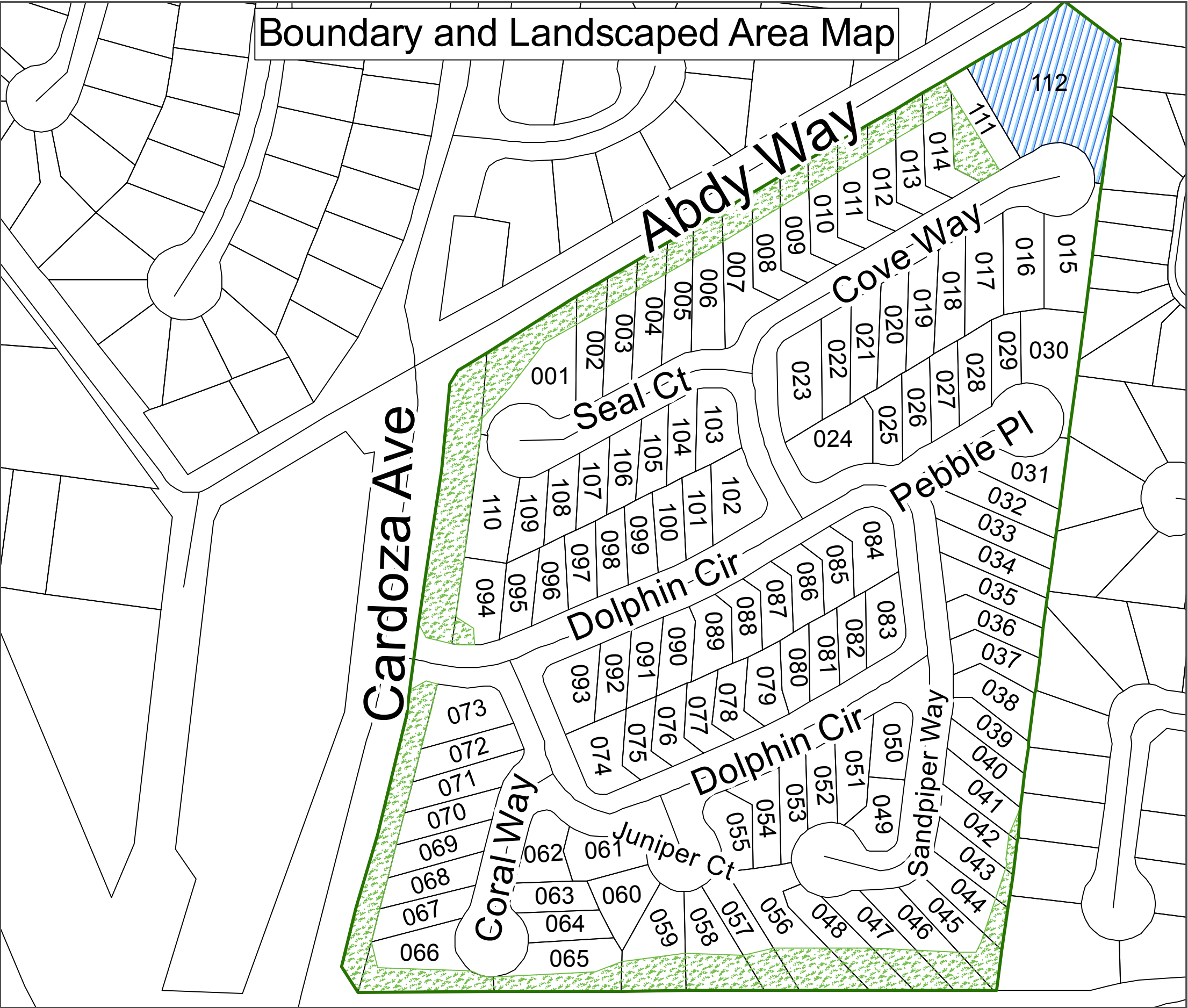
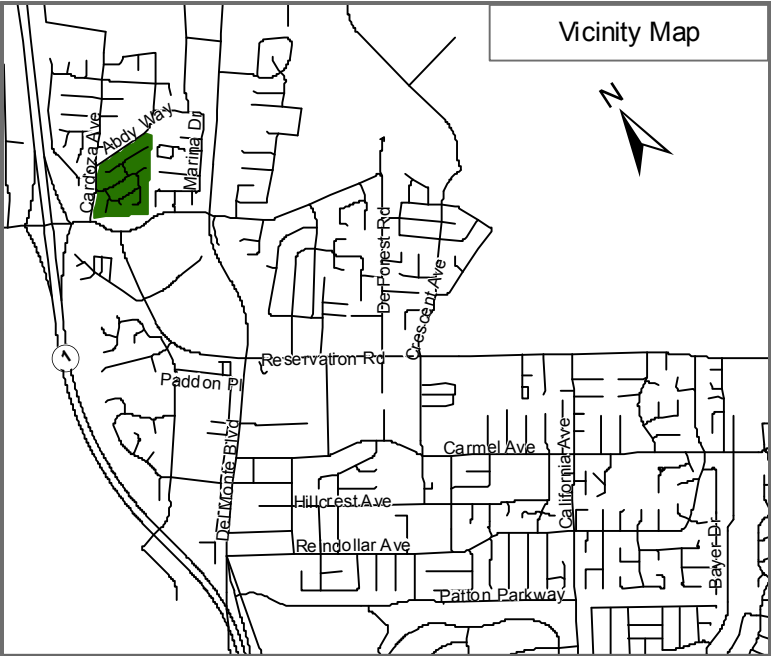


EXHIBIT A

Cypress Cove II
Landscape Maintenance District



Legend

Cypress Cove II

- Boundary
- Landscaped Area
2.00 Acres
- Parcels
- Percolation Lot
- Roads

Date: April 15th, 2009

Notes: The City of Marina assume no warranty or legal responsibility for the information contained on this map. Data and information represented on this map is subject to updates/modifications and may not be complete or appropriate for all purposes. The City of Marina and Monterey County GIS should be queried for the most current information. Parcel data is of mapping grade only and does not represent reliable locations or legal boundaries.

Sources: Monterey County GIS, City of Marina CDD
Map Projection: California State Plane Zone IV, NAD 83 (Feet)

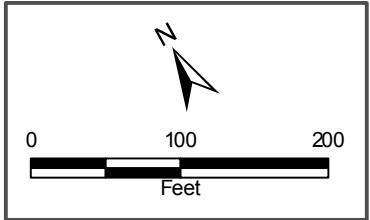


EXHIBIT B

CYPRESS COVE II LANDSCAPE MAINTENANCE DISTRICT

Summary	Estimates FY 2022-2023	Estimates FY 2023-2024	Estimates FY 2024-2025
Beginning Cash Balance, July 1st	\$ 2,206	\$ 4,626	\$ 690
(a) Total Assessment Revenues (110 Parcels)	\$ 19,886	\$ 19,886	\$ 19,886

Expenditures

Contractor Services			
(b) Landscape Maintenance Contract	\$ 6,551	\$ 6,747	\$ 6,950
Utilities	\$ 925	\$ 925	\$ 1,000
Large Tree Trimming	\$ 4,990	\$ 2,500	\$ 2,500
Extraordinary Maintenance	\$ -	\$ 8,650	\$ 2,880
Tree/Plant Replacement	\$ -	\$ -	\$ 775
Administrative Services			
Supervision	\$ -	\$ -	\$ -
Administration (Incl. Engineers Report)	\$ 2,000	\$ 2,000	\$ 2,000
Cost Allocation Plan Charges	\$ 2,750	\$ 2,750	\$ 2,750
Legal Advertising	\$ 250	\$ 250	\$ 250
Total Expenditures	\$ 17,466	\$ 23,822	\$ 19,105

(c) Net Change in Fund Balance	\$ 2,420	\$ (3,936)	\$ 781
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(d) Ending Fund Balance, June 30th	\$ 4,626	\$ 690	\$ 1,471
--	-----------------	---------------	-----------------

(a) Maximum Assessment per Prop 218 is \$180.78 per parcel. The assessment amount for FY23-24 is consistent with FY22-23 at \$180.78 per parcel. Final total assessment revenue includes interest income totals.

(b) Maintenance Costs are shown as increasing per fiscal year by an estimated Consumer Cost Index (CPI) of 3% as allowed by the Contract Specifications.

(c) Net Change in Fund Balance equals the Total Expenditures subtracted from Total Assessment Revenue for that Fiscal Year.

(d) End Fund Balance equals the Net Change in Fund Balance plus the Beginning Cash Balance of that Fiscal Year.

EXHIBIT C
CYPRESS COVE II
LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT ROLL
FOR FISCAL YEAR 2023-2024

DIAGRAM & ASSESSMENT NO.	ASSESSOR'S PARCEL NUMBER	NET ASSESSMENT
1	33-076-01	\$180.78
2	33-076-02	\$180.78
3	33-076-03	\$180.78
4	33-076-04	\$180.78
5	33-076-05	\$180.78
6	33-076-06	\$180.78
7	33-076-07	\$180.78
8	33-076-08	\$180.78
9	33-076-09	\$180.78
10	33-076-10	\$180.78
11	33-076-11	\$180.78
12	33-076-12	\$180.78
13	33-076-13	\$180.78
14	33-076-14	\$180.78

CYPRESS COVE II
LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT ASSESSMENT ROLL
FOR FISCAL YEAR 2023-2024

DIAGRAM & ASSESSMENT NO.	ASSESSOR'S PARCEL NUMBER	NET ASSESSMENT
15	33-076-15	\$180.78
16	33-076-16	\$180.78
17	33-076-17	\$180.78
18	33-076-18	\$180.78
19	33-076-19	\$180.78
20	33-076-20	\$180.78
21	33-076-21	\$180.78
22	33-076-22	\$180.78
23	33-076-23	\$180.78
24	33-076-24	\$180.78
25	33-076-25	\$180.78
26	33-076-26	\$180.78
27	33-076-27	\$180.78
28	33-076-28	\$180.78
29	33-076-29	\$180.78
30	33-076-30	\$180.78
31	33-076-31	\$180.78
32	33-076-32	\$180.78

CYPRESS COVE II
LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT ASSESSMENT ROLL
FOR FISCAL YEAR 2023-2024

DIAGRAM & ASSESSMENT NO.	ASSESSOR'S PARCEL NUMBER	NET ASSESSMENT
33	33-076-33	\$180.78
34	33-076-34	\$180.78
35	33-076-35	\$180.78
36	33-076-36	\$180.78
37	33-076-37	\$180.78
38	33-076-38	\$180.78
39	33-076-39	\$180.78
40	33-076-40	\$180.78
41	33-076-41	\$180.78
42	33-076-42	\$180.78
43	33-076-43	\$180.78
44	33-076-44	\$180.78
45	33-076-45	\$180.78
46	33-076-46	\$180.78
47	33-076-47	\$180.78
48	33-076-48	\$180.78
49	33-076-49	\$180.78
50	33-076-50	\$180.78

CYPRESS COVE II
LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT ASSESSMENT ROLL
FOR FISCAL YEAR 2023-2024

DIAGRAM & ASSESSMENT NO.	ASSESSOR'S PARCEL NUMBER	NET ASSESSMENT
51	33-076-51	\$180.78
52	33-076-52	\$180.78
53	33-076-53	\$180.78
54	33-076-54	\$180.78
55	33-076-55	\$180.78
56	33-076-56	\$180.78
57	33-076-57	\$180.78
58	33-076-58	\$180.78
59	33-076-59	\$180.78
60	33-076-60	\$180.78
61	33-076-61	\$180.78
62	33-076-62	\$180.78
63	33-076-63	\$180.78
64	33-076-64	\$180.78
65	33-076-65	\$180.78
66	33-076-66	\$180.78
67	33-076-67	\$180.78
68	33-076-68	\$180.78

CYPRESS COVE II
LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT ASSESSMENT ROLL
FOR FISCAL YEAR 2023-2024

DIAGRAM & ASSESSMENT NO.	ASSESSOR'S PARCEL NUMBER	NET ASSESSMENT
69	33-076-69	\$180.78
70	33-076-70	\$180.78
71	33-076-71	\$180.78
72	33-076-72	\$180.78
73	33-076-73	\$180.78
74	33-075-01	\$180.78
75	33-075-02	\$180.78
76	33-075-03	\$180.78
77	33-075-04	\$180.78
78	33-075-05	\$180.78
79	33-075-06	\$180.78
80	33-075-07	\$180.78
81	33-075-08	\$180.78
82	33-075-09	\$180.78
83	33-075-10	\$180.78
84	33-075-11	\$180.78
85	33-075-12	\$180.78
86	33-075-13	\$180.78

CYPRESS COVE II
LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT ASSESSMENT ROLL
FOR FISCAL YEAR 2023-2024

DIAGRAM & ASSESSMENT NO.	ASSESSOR'S PARCEL NUMBER	NET ASSESSMENT
87	33-075-14	\$180.78
88	33-075-15	\$180.78
89	33-075-16	\$180.78
90	33-075-17	\$180.78
91	33-075-18	\$180.78
92	33-075-19	\$180.78
93	33-075-20	\$180.78
94	33-076-74	\$180.78
95	33-076-75	\$180.78
96	33-076-76	\$180.78
97	33-076-77	\$180.78
98	33-076-78	\$180.78
99	33-076-79	\$180.78
100	33-076-80	\$180.78
101	33-076-81	\$180.78
102	33-076-82	\$180.78
103	33-076-83	\$180.78
104	33-076-84	\$180.78

CYPRESS COVE II
LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT ASSESSMENT ROLL
FOR FISCAL YEAR 2023-2024

DIAGRAM & ASSESSMENT NO.	ASSESSOR'S PARCEL NUMBER	NET ASSESSMENT
105	33-076-85	\$180.78
106	33-076-86	\$180.78
107	33-076-87	\$180.78
108	33-076-88	\$180.78
109	33-076-89	\$180.78
110	33-076-90	\$180.78
111		EXEMPT
112		EXEMPT

EXHIBIT D

METHOD OF DETERMINATION OF ASSESSMENT SPREAD

The maintenance of the subdivision exterior boundary landscaping benefits the Assessment District as a whole. Therefore, the assessment spread should be based on the number of building sites or lots contained within the district.

Assessments shall be spread over the 110 lots indicated on the Assessment Diagram (Exhibit A).

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of May 16, 2023

CITY COUNCIL OPEN PUBLIC HEARING, TAKE TESTIMONY FROM THE PUBLIC AND CONSIDER ADOPTING RESOLUTION NO. 2023-, CONFIRMING DIAGRAM, ASSESSMENT AND ORDERING LEVY OF \$182.42 FOR FY 2023-24 ASSESSMENT FOR THE SEABREEZE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT, AND; AUTHORIZING THE CITY CLERK TO FILE A CERTIFIED COPY OF THE DIAGRAM AND ASSESSMENT WITH THE MONTEREY COUNTY AUDITOR-CONTROLLER PRIOR TO AUGUST 1, 2023

REQUEST:

It is requested that the City Council:

1. Open public hearing and take testimony from the public;
2. Consider adopting Resolution No. 2023-, confirming diagram, assessment and ordering levy of \$182.42 for FY 2023-24 assessment for Seabreeze Landscape Maintenance Assessment District, and;
3. Authorize the City Clerk to file a certified copy of the diagram and assessment with the Monterey County Auditor-Controller prior to August 1, 2023

BACKGROUND:

At the regular meeting of June 4, 1996, the City Council adopted Resolution No. 1996-62, ordering the formation of the Seabreeze Landscape Maintenance Assessment District pursuant to Streets and Highway Code §22594 and the Landscaping and Lighting Act of 1972 to maintain certain improvements required of new development as a condition of the subdivision approvals.

The Landscaping and Lighting Act of 1972 requires an annual update report to be prepared which includes the costs to maintain the improvements of the Districts and what the proposed assessments will be to provide for that maintenance.

At the regular meeting of May 2, 2023, the City Council adopted Resolution No. 2023-41, receiving the FY 2023-24 Engineer's Report for Seabreeze Landscape Maintenance Assessment District and calling a public hearing for May 16, 2023 on the proposed intention to levy and collect assessments for the District.

ANALYSIS:

Based on the Engineer's Report (Exhibit A), the assessment has been set in the amount of \$182.42. This is the same amount as last year's assessment and is the upper limit set by the assessment district at its formation in 1996.

Staff has been coordinating with various District homeowners to discuss further beautification and improvements to the District. Due to public safety concerns, sound wall reconstruction began in Fiscal Year 2021-22. Staff is recommending the continued assessment of \$182.42 in order to obtain the required fund balance to continue these improvements.

FISCAL IMPACT:

Should the City Council approve this request, the anticipated revenue for the FY 2023-24 assessment levy is \$6,749.54 for the purpose of the landscape maintenance district.

Levying of the assessment is the first step to collect the assessments to fund the landscape maintenance district.

CONCLUSION:

This request is submitted for City Council consideration and possible action.

Respectfully submitted,

Edrie Delos Santos, P.E.
Senior Engineer
Public Works Department
City of Marina

REVIEWED/CONCUR:

Brian McMinn, P.E., P.L.S.
Public Works Director/City Engineer
City of Marina

Layne P. Long
City Manager
City of Marina

RESOLUTION NO. 2023-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA
CONFIRMING DIAGRAM AND ASSESSMENT AND ORDERING LEVY OF \$182.42
FOR FY 2023-24 ASSESSMENT FOR THE SEABREEZE LANDSCAPE
MAINTENANCE ASSESSMENT DISTRICT AND AUTHORIZING THE CITY CLERK
TO FILE A CERTIFIED COPY OF THE DIAGRAM AND ASSESSMENT WITH THE
MONTEREY COUNTY AUDITOR-CONTROLLER PRIOR TO AUGUST 1, 2023

WHEREAS, on June 4, 1996, the City ordered the formation of the Seabreeze Landscape Maintenance District pursuant to Streets and Highway Code §22594, and;

WHEREAS, the City Engineer filed the Engineer's Report, fiscal year 2023-24, required by Streets and Highways Code §22622 for said District, and;

WHEREAS, on May 2, 2023, the City approved said Engineer's Report, declared its intention to levy and collect assessments within said District and set a hearing to ascertain whether the City shall order the levy and assessment of said assessment, and;

WHEREAS, said public hearing was held on May 16, 2023 and;

WHEREAS, levying of the assessment is the first step to collect the assessments to fund the landscape maintenance districts, and;

WHEREAS, provisions of this resolution are severable and if anyone provision is determined to be impermissible then the remainder of the resolution shall remain in full force and effect, and;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Marina that:

1. The City does hereby confirm the diagram and assessment as described in the Engineer's Report on file with the City Clerk.
2. The City does hereby order the levy and collection of said assessment, \$182.42, for FY 2023-24 assessment for Seabreeze Landscape Maintenance Assessment District.
3. It is the intention of the City of Marina that any monetary advance made by it during any fiscal year to cover a deficit in the improvement fund of the Seabreeze Landscape Maintenance Assessment District shall be repaid from the next annual assessments levied and collected within the Seabreeze Landscape Maintenance Assessment District.
4. The City Clerk is hereby authorized and directed to file a certified copy of said diagram and assessment with the Monterey County Auditor prior to August 1, 2023.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 16th day of May 2023, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk



**CITY OF MARINA
MONTEREY COUNTY
CALIFORNIA**

**SEABREEZE LANDSCAPE
MAINTENANCE
ASSESSMENT DISTRICT

ENGINEER'S REPORT**

FY 2023-2024

Council Members:

B. DELGADO, MAYOR

**L. VISSCHER
K. BIALA**

**B. MCCARTHY
C. MEDINA DIRKSEN**

**LAYNE LONG
ANITA SHEPHERD-SHARP
HEIDI QUINN
BRIAN MCMINN**

**City Manager
Deputy City Clerk
City Attorney
Public Works Director/City Engineer**

**Prepared By
City of Marina
Public Works Department**

SEABREEZE
LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT

FY 2023-2024

This report concerns the Seabreeze Landscape Maintenance Assessment District.

This report has been prepared pursuant to Section 22265 through 22574 of the Streets and Highway Code (Landscaping and Landscaping Act 1972).

The Assessment District encompasses the Seabreeze subdivision located on the north side of Beach Road and west of Marina Drive in the City of Marina, County of Monterey, State of California.

The subdivision consists of 37 residential lots, with all underground utilities (water, sewer, gas and electric) street and drainage improvements. The Assessment District has been formed for the purpose of maintaining the proposed landscape areas including the street scape along the Northerly side of Beach Road adjacent to Seabreeze Subdivision, Tract No. 1251 and the buffer along the westerly side of the Southern Pacific Railroad within the rear portion of Lots 18 through 21 of the Seabreeze subdivision. Lot 38 is dedicated to the City for the maintenance of the drainage percolation basin. These improvements were installed and paid for by the developer.

A brief description of the improvements that are to be maintained by the Assessment District are:

All landscaping elements, irrigation systems and services thereto located along the Northerly side of Beach Road, the westerly of Southern Pacific Railroad and the easterly of the percolation pond. Also included is the maintenance, repair and replacement of the sound walls. Landscaping elements consist of ground cover, shrubs, trees, irrigation pipelines, controllers, valves, emitters, sprinklers and appurtenant improvements all as delineated on the plans with the City of Marina and titled Seabreeze Streetscape and Buffer Plans prepared by Isaacson Wood & Associates, Landscape Architecture.

This report includes the following attached exhibits:

EXHIBIT A - An Assessment Diagram and Boundary Map showing all the parcels of the real property within the Assessment District and location of the landscaped areas to be maintained by the Assessment District. The Diagram is keyed to Exhibit C by the separate "Assessment District".

EXHIBIT B - Spreadsheet showing estimated costs for FY 2022-2023, FY 2023-2024 and FY 2024-2025.

EXHIBIT C - An assessment roll showing the amount proposed to be assessed against each parcel of real property within this Assessment District. In addition to the Assessors Parcel Number each parcel has been assigned a separate "Assessment Number" which corresponds to the lot number of each parcel.

Page Two
Engineer's Report
Seabreeze Landscape Maintenance Assessment District

EXHIBIT D - Method of determination of assessment spread.

Respectfully submitted

Brian McMinn, P.E., P.L.S.
Public Works Director/City Engineer

April 2023

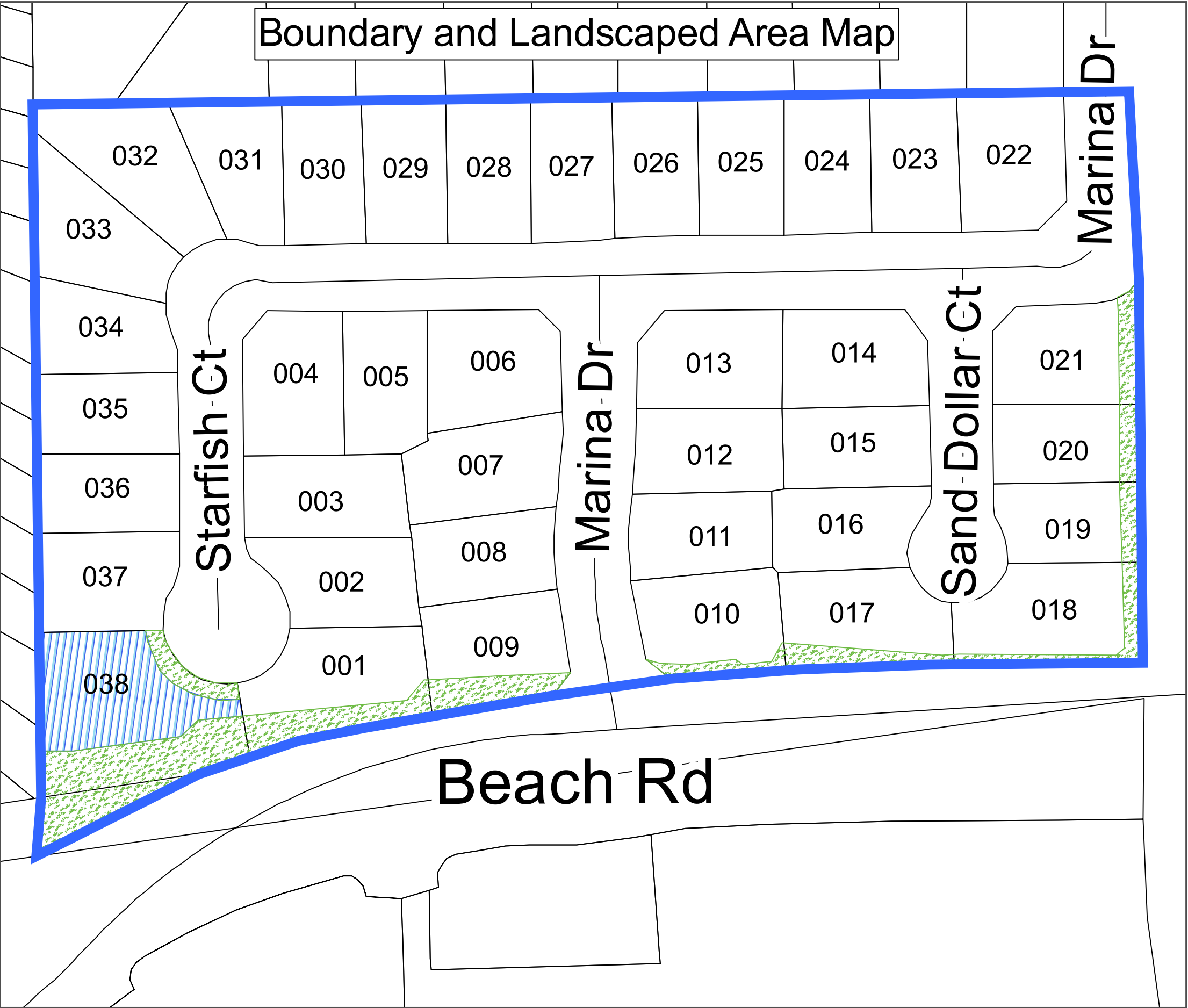
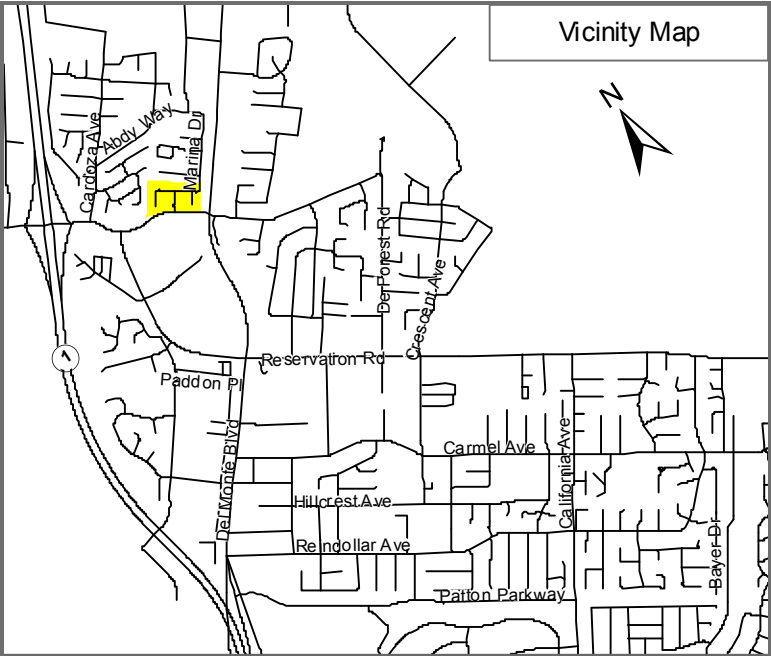


EXHIBIT A

Seabreeze

Landscape Maintenance District



Legend

Seabreeze

- Boundary
- Landscaped Area
20,470 SQ FT
- Parcels
- Percolation Lot
- Roads

Date: April 15th, 2009

Notes: The City of Marina assume no warranty or legal responsibility for the information contained on this map. Data and information represented on this map is subject to updates/modifications and may not be complete or appropriate for all purposes. The City of Marina and Monterey County GIS should be queried for the most current information. Parcel data is of mapping grade only and does not represent reliable locations or legal boundaries.

Sources: Monterey County GIS, City of Marina CDD
Map Projection: California State Plane Zone IV, NAD 83 (Feet)

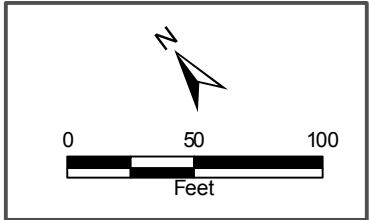


EXHIBIT B

SEABREEZE LANDSCAPE MAINTENANCE DISTRICT

Summary	Estimates FY 2022-2023	Estimates FY 2023-2024	Estimates FY 2024-2025
Beginning Cash Balance, July 1st	\$ 3,784	\$ 4,515	\$ 5,170
(a) Total Assessment Revenues (37 Parcels)	\$ 6,750	\$ 6,750	\$ 6,750

Expenditures

Contractor Services			
(b) Landscape Maintenance Contract	\$ 2,544	\$ 2,620	\$ 2,699
Utilities	\$ -	\$ -	\$ -
Large Tree Trimming	\$ -	\$ -	\$ -
Extraordinary Maintenance	\$ -	\$ -	\$ -
Plant Replacement	\$ -	\$ -	\$ -
Administrative Services			
Administration (Incl. Engineers Report)	\$ 1,500	\$ 1,500	\$ 1,500
Cost Allocation Plan Charges	\$ 1,740	\$ 1,740	\$ 1,740
Legal Advertising	\$ 235	\$ 235	\$ 235
Total Expenditures	\$ 6,019	\$ 6,095	\$ 6,174

(c) Net Change in Fund Balance	\$ 731	\$ 655	\$ 576
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(d) Ending Fund Balance, June 30th	\$ 4,515	\$ 5,170	\$ 5,746
--	-----------------	-----------------	-----------------

(a) Maximum Assessment per Prop 218 is \$182.42 per parcel. The assessment amount for FY23-24 is consistent with FY22-23 at \$182.42 per parcel.

(b) Maintenance Costs are shown as increasing per fiscal year by an estimated Consumer Cost Index (CPI) of 3% as allowed by the Contract Specifications.

(c) Net Change in Fund Balance equals the Total Expenditures subtracted from Total Assessment Revenue for that Fiscal Year.

(d) End Fund Balance equals the Net Change in Fund Balance plus the Beginning Cash Balance of that Fiscal Year.

EXHIBIT C

SEABREEZE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT ROLL FOR
FISCAL YEAR 2023-2024

DIAGRAM AND ASSESSMENT NO.	ASSESSOR'S NET PARCEL NUMBER	ASSESSMENT
1	033-082-001	\$182.42
2	033-082-002	\$182.42
3	033-082-003	\$182.42
4	033-082-004	\$182.42
5	033-082-005	\$182.42
6	033-082-006	\$182.42
7	033-082-007	\$182.42
8	033-082-008	\$182.42
9	033-082-009	\$182.42
10	033-082-010	\$182.42
11	033-082-011	\$182.42
12	033-082-012	\$182.42
13	033-082-013	\$182.42
14	033-082-014	\$182.42
15	033-082-015	\$182.42
16	033-082-016	\$182.42
17	033-082-017	\$182.42

SEABREEZE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT ROLL FOR
FISCAL YEAR 2023-2024

DIAGRAM AND ASSESSMENT NO.	ASSESSOR'S NET PARCEL NUMBER	ASSESSMENT
18	033-082-018	\$182.42
19	033-082-019	\$182.42
20	033-082-020	\$182.42
21	033-082-021	\$182.42
22	033-082-022	\$182.42
23	033-082-023	\$182.42
24	033-082-024	\$182.42
25	033-082-025	\$182.42
26	033-082-026	\$182.42
27	033-082-027	\$182.42
28	033-082-028	\$182.42
29	033-082-029	\$182.42
30	033-082-030	\$182.42
31	033-082-031	\$182.42
32	033-082-032	\$182.42
33	033-082-033	\$182.42
34	033-082-034	\$182.42

SEABREEZE LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT ROLL FOR
FISCAL YEAR 2023-2024

DIAGRAM AND ASSESSMENT NO.	ASSESSOR'S NET PARCEL NUMBER	ASSESSMENT
35	033-082-035	\$182.42
36	033-082-036	\$182.42
37	033-082-037	\$182.42

EXHIBIT D

METHOD OF DETERMINATION OF ASSESSMENT SPREAD

The maintenance of the landscaped areas within the Assessment District benefits the Assessment District as a whole. Therefore, the assessment should be equally apportioned over the 37 residential building sites or lots contained within the district as indicated on the Assessment Diagram (Exhibit A).

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of May 16, 2023

**CITY COUNCIL OPEN PUBLIC HEARING, TAKE TESTIMONY
FROM THE PUBLIC AND CONSIDER ADOPTING RESOLUTION NO.
2023-, CONFIRMING DIAGRAM, ASSESSMENT AND ORDERING
LEVY OF \$77.14 FOR THE FY 2023-24 ASSESSMENT FOR THE
MONTEREY BAY ESTATES LIGHTING & LANDSCAPE
MAINTENANCE ASSESSMENT DISTRICT, AND; AUTHORIZING
THE CITY CLERK TO FILE A CERTIFIED COPY OF THE DIAGRAM
AND ASSESSMENT WITH THE MONTEREY COUNTY AUDITOR-
CONTROLLER PRIOR TO AUGUST 1, 2023**

REQUEST:

It is requested that the City Council:

1. Open public hearing and take testimony from the public;
2. Consider adopting Resolution No. 2023-, confirming diagram, assessment and ordering levy of \$77.14 for FY 2023-24 assessment for the Monterey Bay Estates Lighting & Landscape Maintenance Assessment District, and;
3. Authorize the City Clerk to file a certified copy of the diagram and assessment with the Monterey County Auditor-Controller prior to August 1, 2023.

BACKGROUND:

At the regular meeting of October 3, 1989, the City Council adopted Resolution No. 1989-62, ordering the formation of the Monterey Bay Estates Lighting & Landscape Maintenance Assessment District pursuant to Streets and Highway Code §22594 and the Landscaping and Lighting Act of 1972 to maintain certain improvements required of new development as a condition of the subdivision approvals.

The Landscaping and Lighting Act of 1972 requires an annual update report to be prepared which includes the costs to maintain the improvements of the Districts and what the proposed assessments will be to provide for that maintenance.

At the regular meeting of May 2, 2023, the City Council adopted Resolution No. 2023-41, receiving the FY 2023-24 Engineer's Report for Monterey Bay Estates Lighting & Landscape Maintenance Assessment District and calling a public hearing for May 16, 2023 on the proposed intention to levy and collect assessments for the District.

ANALYSIS:

Based on the Engineer's Report (Exhibit A), the assessment has been set in the amount of \$77.14. This is the same amount as last year's assessment and is the upper limit set by the last Proposition 218 rate vote by members of the assessment district established in 1989.

Adequate levels of landscape maintenance and site cleanup has been accomplished with the current funding assessment. Unless District residents request additional beautification or improvements, Staff is recommending continuing the current assessment and level of maintenance. Regular maintenance of the existing District and updates to the District website will continue.

FISCAL IMPACT:

Should the City Council approve this request, the anticipated revenue for the FY 2023-24 assessment levy is \$12,496.68 for the purpose of the landscape maintenance district.

Levying of the assessment is the first step to collect the assessments to fund the landscape maintenance district.

CONCLUSION:

This request is submitted for City Council consideration and possible action.

Respectfully submitted,

Edrie Delos Santos, P.E.
Senior Engineer
Public Works Department
City of Marina

REVIEWED/CONCUR:

Brian McMinn, P.E., P.L.S.
Public Works Director/City Engineer
City of Marina

Layne P. Long
City Manager
City of Marina

RESOLUTION NO. 2023-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA
CONFIRMING THE DIAGRAM AND ASSESSMENT AND ORDERING LEVY OF
\$77.14 FOR FY 2023-24 ASSESSMENT FOR THE MONTEREY BAY ESTATES
LIGHTING & LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT AND
AUTHORIZING THE CITY CLERK TO FILE A CERTIFIED COPY OF THE
DIAGRAM AND ASSESSMENT WITH THE MONTEREY COUNTY AUDITOR-
CONTROLLER PRIOR TO AUGUST 1, 2023

WHEREAS, on October 3, 1989, the City ordered the formation of the Monterey Bay Estates Lighting & Landscape Maintenance District pursuant to Streets and Highway Code §22594, and;

WHEREAS, the City Engineer filed the Engineer's Report, fiscal year 2023-2024, required by Streets and Highways Code §22622 for said District, and;

WHEREAS, on May 2, 2023, the City preliminarily approved said Engineer's Report, declared its intention to levy and collect assessments within said District and set a hearing to ascertain whether the City shall order the levy and assessment of said assessment, and;

WHEREAS, said public hearing was held on May 16, 2023, and;

WHEREAS, levying of the assessment is the first step to collect the assessments to fund the landscape maintenance districts, and;

WHEREAS, provisions of this resolution are severable and if anyone provision is determined to be impermissible then the remainder of the resolution shall remain in full force and effect, and;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Marina that:

1. The City does hereby confirm the diagram and assessment as described in the Engineer's Report on file with the City Clerk.
2. The City does hereby order the levy and collection of said assessment, \$77.14, for FY 2023-24 assessment for Monterey Bay Estates Lighting & Landscape Maintenance Assessment District.
3. It is the intention of the City of Marina that any monetary advance made by it during any fiscal year to cover a deficit in the improvement fund of the Monterey Bay Estates Lighting & Landscape Maintenance Assessment District shall be repaid from the next annual assessments levied and collected within the Monterey Bay Estates Lighting & Landscape Maintenance Assessment District.
4. The City Clerk is hereby authorized and directed to file a certified copy of said diagram and assessment with the Monterey County Auditor prior to August 1, 2023.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 16th day of May 2023, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk



**CITY OF MARINA
MONTEREY COUNTY
CALIFORNIA**

MONTEREY BAY ESTATES LIGHTING AND LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT

ENGINEER'S REPORT

FY 2023-2024

Council Members:

B. DELGADO, MAYOR

**L. VISSCHER
K. BIALA**

**B. MCCARTHY
C. MEDINA DIRKSEN**

**LAYNE LONG
ANITA SHEPHERD-SHARP
HEIDI QUINN
BRIAN MCMINN**

**City Manager
Deputy City Clerk
City Attorney
Public Works Director/City Engineer**

**Prepared By
City of Marina
Public Works Department**

MONTEREY BAY ESTATES
LIGHTING AND LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT

FY 2023-2024

This report concerns the Monterey Bay Estates Lighting and Landscape Maintenance District.

The Assessment District consists of the Monterey Bay Estates Subdivision located in the northeasterly portion of the City of Marina. The subdivision contains 162 lots, a percolation pond parcel, and a park parcel.

The subdivision consists of 162 single family homes complete with underground utilities, water and wastewater facilities, public lighting facilities, street and drainage improvements, and landscaping. The Assessment District has been formed for the purpose of maintaining and servicing both the landscaping areas and public lighting facilities within the subdivision. The landscaping areas to be maintained and serviced are those in the percolation pond parcel and the street rights-of-way of De Forest Road and Quebrada Del Mar adjacent thereto; in and adjacent to the Crescent Avenue right-of-way, installed and paid for by the developer. The public lighting facilities to be maintained and serviced include all the public lighting facilities within the subdivision installed and paid for by the developer.

This report has been prepared pursuant to Sections 22500 through 22679 of the Streets and Highway Code (Landscaping and Lighting Act of 1972).

The improvements to be maintained which are the subject of this report, are briefly described as follows:

Landscaping elements within the percolation pond parcel and the street rights-of-way of De Forest Road and Quebrada Del Mar adjacent thereto, and landscaping elements within and adjacent to the Crescent Avenue right-of-way (See Exhibit A) are considered as the landscaping improvements included in the Assessment District. Landscaping elements consist of hydroseeded areas, groundcover, shrubs, trees, irrigation pipelines, controllers, valves, sprinklers, water and electrical service, and freestanding concrete block walls.

Public Lighting facilities within the street right-of-way of De Forest Road, Costa Del Mar Road, Sirena Del Mar Road, Tallmon Street, Quebrada Del Mar Road, Isla Del Sol Way, Estrella Del Mar Way and Crescent Avenue all within the boundary of the Monterey Bay Estates Subdivision (Tract no. 1102) are considered as the public lighting improvements included in the Assessment District, see Exhibit A. The public lighting facilities consist of electroliers, mast arm, ballast, electrical service, wiring and lamps.

Page Two
Engineer's Report
Monterey Bay Estates Lighting and Landscape Maintenance District

This report includes the following exhibits:

EXHIBIT A - An assessment diagram and boundary map showing all of the parcels of the real property within the Assessment District. The diagram is keyed to Exhibit C by the separate "Assessment Number".

EXHIBIT B - Spreadsheet showing estimated maintenance costs for FY 2022-2023, FY 2023-2024 and FY 2024-2025.

EXHIBIT C - An assessment roll showing the amount proposed to be assessed against each parcel of real property within this Assessment District. In addition to the Assessor's Parcel Number each parcel has been assigned a separate "Assessment Number" which corresponds to that parcel's lot number.

EXHIBIT D- A statement of the method by which the undersigned determined the amount to be assessed against each parcel based on the benefits to be derived by each parcel, respectively, from the improvements.

Respectfully submitted,

Brian McMinn, P.E., P.L.S.
Public Works Director/City Engineer

April 2023

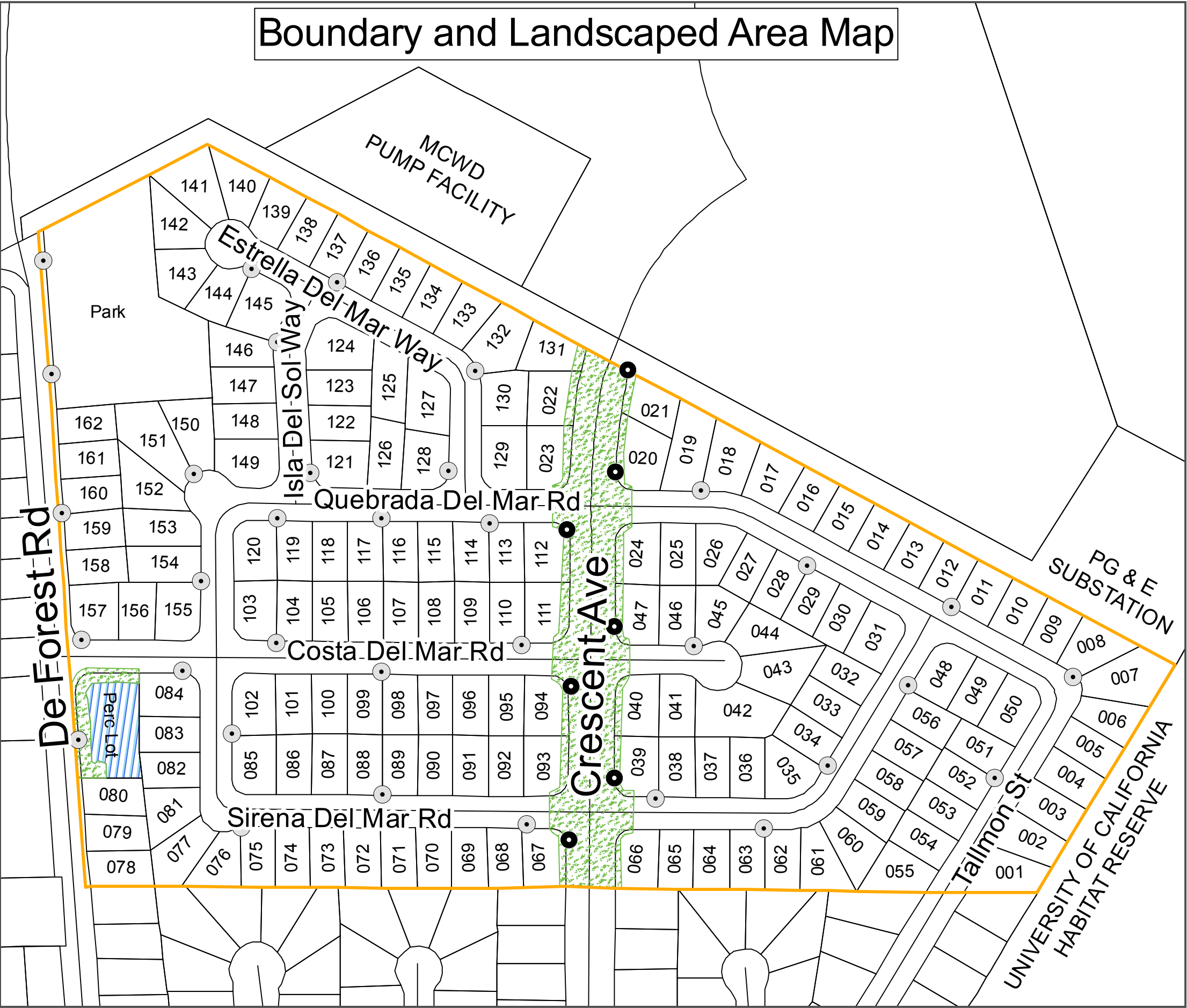
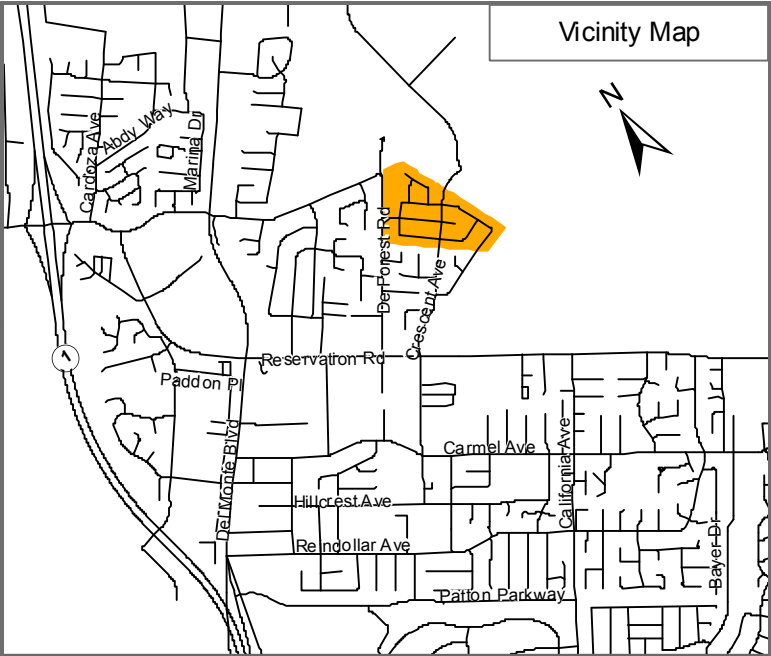


EXHIBIT A
 Monterey Bay Estates
 Lighting and Landscape
 Maintenance District



Legend

Boundary	Parcels
Landscaped Area 2.14 Acres	Percolation Lot
	Roads

Maintained Street Lights

- Total 34 - 100W
- Total 7 - 200W

Date: April 15th, 2009

Notes: The City of Marina assume no warranty or legal responsibility for the information contained on this map. Data and information represented on this map is subject to updates/modifications and may not be complete or appropriate for all purposes. The City of Marina and Monterey County GIS should be queried for the most current information. Parcel data is of mapping grade only and does not represent reliable locations or legal boundaries.

Sources: Monterey County GIS, City of Marina CDD
 Map Projection: California State Plane Zone IV, NAD 83 (Feet)

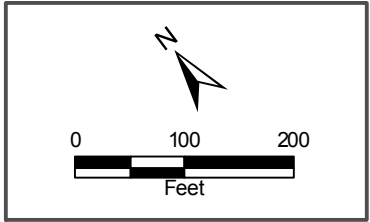


EXHIBIT B

MONTEREY BAY ESTATES LIGHTING & LANDSCAPE MAINTENANCE DISTRICT

Summary	Estimates FY 2022-2023	Estimates FY 2023-2024	Estimates FY 2024-2025
Beginning Cash Balance, July 1st	\$ 5,514	\$ 6,765	\$ 7,841
(a) Total Assessment Revenues (162 Parcels)	\$ 12,497	\$ 12,497	\$ 12,497

Expenditures

Contractor Services			
(b) Landscape Maintenance Contract	\$ 5,784	\$ 5,958	\$ 6,137
Utilities	\$ 151	\$ 151	\$ 151
Large Tree Trimming		\$ -	\$ -
Extraordinary Maintenance	\$ -	\$ -	\$ -
Plant/Tree Removal/Replacement	\$ -	\$ -	\$ -
Administrative Services			
Administration (Incl. Engineers Report)	\$ 2,000	\$ 2,000	\$ 2,000
Cost Allocation Plan Charges	\$ 2,871	\$ 2,871	\$ 2,871
Legal Advertising	\$ 440	\$ 440	\$ 440
Total Expenditures	\$ 11,246	\$ 11,420	\$ 11,599

(c) Net Change in Fund Balance	\$ 1,250	\$ 1,077	\$ 898
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(d) Ending Fund Balance, June 30th	\$ 6,765	\$ 7,841	\$ 8,739
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(a) Maximum Assessment per Prop 218 is \$77.14 per parcel. The assessment amount for FY23-24 is consistent with FY22-23 at \$77.14 per parcel.

(b) Maintenance Costs are shown as increasing per fiscal year by an estimated Consumer Cost Index (CPI) of 3% as allowed by the Contract Specifications.

(c) Net Change in Fund Balance equals the Total Expenditures subtracted from Total Assessment Revenue for that Fiscal Year.

(d) End Fund Balance equals the Net Change in Fund Balance plus the Beginning Cash Balance of that Fiscal Year.

EXHIBIT C

MONTEREY BAY ESTATES
LIGHTING AND LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT ROLL FOR
FISCAL YEAR 2023-2024

DIAGRAM AND ASSESSMENT NO.	ASSESSOR'S NET PARCEL NUMBER	ASSESSMENT
1	032-541-01	\$77.14
2	032-541-02	\$77.14
3	032-541-03	\$77.14
4	032-541-04	\$77.14
5	032-541-05	\$77.14
6	032-541-06	\$77.14
7	032-541-07	\$77.14
8	032-541-08	\$77.14
9	032-541-09	\$77.14
10	032-541-10	\$77.14
11	032-541-11	\$77.14
12	032-541-12	\$77.14
13	032-541-13	\$77.14
14	032-541-14	\$77.14
15	032-541-15	\$77.14
16	032-541-16	\$77.14
17	032-541-17	\$77.14
18	032-541-18	\$77.14

MONTEREY BAY ESTATES
LIGHTING AND LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT ROLL FOR
FISCAL YEAR 2023-2024

DIAGRAM AND ASSESSMENT NO.	ASSESSOR'S NET PARCEL NUMBER	ASSESSMENT
19	032-541-19	\$77.14
20	032-541-20	\$77.14
21	032-541-21	\$77.14
22	032-555-38	\$77.14
23	032-555-02	\$77.14
24	032-542-01	\$77.14
25	032-542-02	\$77.14
26	032-542-03	\$77.14
27	032-542-04	\$77.14
28	032-542-05	\$77.14
29	032-542-06	\$77.14
30	032-542-07	\$77.14
31	032-542-08	\$77.14
32	032-542-09	\$77.14
33	032-542-10	\$77.14
34	032-542-11	\$77.14
35	032-542-12	\$77.14
36	032-542-13	\$77.14

MONTEREY BAY ESTATES
LIGHTING AND LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT ROLL FOR
FISCAL YEAR 2023-2024

DIAGRAM AND ASSESSMENT NO.	ASSESSOR'S NET PARCEL NUMBER	ASSESSMENT
37	032-542-14	\$77.14
38	032-542-15	\$77.14
39	032-542-16	\$77.14
40	032-542-17	\$77.14
41	032-542-18	\$77.14
42	032-542-25	\$77.14
43	032-542-26	\$77.14
44	032-542-21	\$77.14
45	032-542-22	\$77.14
46	032-542-23	\$77.14
47	032-542-24	\$77.14
48	032-543-01	\$77.14
49	032-543-02	\$77.14
50	032-543-03	\$77.14
51	032-543-04	\$77.14
52	032-543-05	\$77.14
53	032-543-06	\$77.14
54	032-543-07	\$77.14
55	032-543-08	\$77.14

MONTEREY BAY ESTATES
LIGHTING AND LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT ROLL FOR
FISCAL YEAR 2023-2024

DIAGRAM AND ASSESSMENT NO.	ASSESSOR'S NET PARCEL NUMBER	ASSESSMENT
56	032-543-09	\$77.14
57	032-543-10	\$77.14
58	032-543-11	\$77.14
59	032-543-12	\$77.14
60	032-543-13	\$77.14
61	032-543-14	\$77.14
62	032-543-15	\$77.14
63	032-543-16	\$77.14
64	032-543-17	\$77.14
65	032-543-18	\$77.14
66	032-543-19	\$77.14
67	032-551-01	\$77.14
68	032-551-02	\$77.14
69	032-551-03	\$77.14
70	032-551-04	\$77.14
71	032-551-05	\$77.14
72	032-551-06	\$77.14
73	032-551-07	\$77.14
74	032-551-08	\$77.14

MONTEREY BAY ESTATES
LIGHTING AND LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT ROLL FOR
FISCAL YEAR 2023-2024

DIAGRAM AND ASSESSMENT NO.	ASSESSOR'S NET PARCEL NUMBER	ASSESSMENT
75	032-551-09	\$77.14
76	032-551-10	\$77.14
77	032-551-11	\$77.14
78	032-551-12	\$77.14
79	032-551-13	\$77.14
80	032-551-14	\$77.14
81	032-551-15	\$77.14
82	032-551-16	\$77.14
83	032-551-17	\$77.14
84	032-551-18	\$77.14
85	032-552-01	\$77.14
86	032-552-02	\$77.14
87	032-552-03	\$77.14
88	032-552-04	\$77.14
89	032-552-05	\$77.14
90	032-552-06	\$77.14
91	032-552-07	\$77.14
92	032-552-08	\$77.14
93	032-552-09	\$77.14

MONTEREY BAY ESTATES
LIGHTING AND LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT ROLL FOR
FISCAL YEAR 2023-2024

DIAGRAM AND ASSESSMENT NO.	ASSESSOR'S NET PARCEL NUMBER	ASSESSMENT
94	032-552-10	\$77.14
95	032-552-11	\$77.14
96	032-552-12	\$77.14
97	032-552-13	\$77.14
98	032-552-14	\$77.14
99	032-552-15	\$77.14
100	032-552-16	\$77.14
101	032-552-17	\$77.14
102	032-552-18	\$77.14
103	032-553-01	\$77.14
104	032-553-02	\$77.14
105	032-553-03	\$77.14
106	032-553-04	\$77.14
107	032-553-05	\$77.14
108	032-553-06	\$77.14
109	032-553-07	\$77.14
110	032-553-08	\$77.14

MONTEREY BAY ESTATES
LIGHTING AND LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT ROLL FOR
FISCAL YEAR 2023-2024

DIAGRAM AND ASSESSMENT NO.	ASSESSOR'S NET PARCEL NUMBER	ASSESSMENT
111	032-553-09	\$77.14
112	032-553-10	\$77.14
113	032-553-11	\$77.14
114	032-553-12	\$77.14
115	032-553-13	\$77.14
116	032-553-14	\$77.14
117	032-553-15	\$77.14
118	032-553-16	\$77.14
119	032-553-17	\$77.14
120	032-553-18	\$77.14
121	032-554-01	\$77.14
122	032-554-02	\$77.14
123	032-554-03	\$77.14
124	032-554-04	\$77.14
125	032-554-05	\$77.14
126	032-554-06	\$77.14
127	032-554-07	\$77.14
128	032-554-08	\$77.14
129	032-555-03	\$77.14

MONTEREY BAY ESTATES
LIGHTING AND LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT ROLL FOR
FISCAL YEAR 2023-2024

DIAGRAM AND ASSESSMENT NO.	ASSESSOR'S NET PARCEL NUMBER	ASSESSMENT
130	032-555-39	\$77.14
131	032-555-05	\$77.14
132	032-555-06	\$77.14
133	032-555-07	\$77.14
134	032-555-08	\$77.14
135	032-555-09	\$77.14
136	032-555-10	\$77.14
137	032-555-11	\$77.14
138	032-555-12	\$77.14
139	032-555-13	\$77.14
140	032-555-14	\$77.14
141	032-555-15	\$77.14
142	032-555-16	\$77.14
143	032-555-17	\$77.14
144	032-555-18	\$77.14
145	032-555-19	\$77.14
146	032-555-20	\$77.14
147	032-555-21	\$77.14

MONTEREY BAY ESTATES
LIGHTING AND LANDSCAPE MAINTENANCE ASSESSMENT DISTRICT
ASSESSMENT ROLL FOR
FISCAL YEAR 2023-2024

DIAGRAM AND ASSESSMENT NO.	ASSESSOR'S NET PARCEL NUMBER	ASSESSMENT
148	032-555-22	\$77.14
149	032-555-23	\$77.14
150	032-555-24	\$77.14
151	032-555-25	\$77.14
152	032-555-26	\$77.14
153	032-555-27	\$77.14
154	032-555-28	\$77.14
155	032-555-29	\$77.14
156	032-555-30	\$77.14
157	032-555-31	\$77.14
158	032-555-32	\$77.14
159	032-555-33	\$77.14
160	032-555-34	\$77.14
161	032-555-35	\$77.14
162	032-555-36	\$77.14

EXHIBIT D

METHOD OF DETERMINATION OF ASSESSMENT SPREAD

The maintenance of the landscaping surrounding percolation pond and Crescent Avenue landscaping together with maintenance and service of the public lighting facilities benefits the Assessment District as a whole. The tentative subdivision map approval was conditioned on the formation of this Maintenance District. Since the creation of the lots was so conditioned, each lot equally benefits from the District. Therefore, the assessment spread is based on the number of building sites or lots contained within the district as indicated on the Assessment Diagram (Exhibit A).

May 9, 2023

Item No. **13(a)**

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of May 16, 2023

**CITY COUNCIL CONSIDER ADOPTING RESOLUTION NO. 2023-,
APPROVING A FUND TRANSFER AND APPROPRIATION OF \$40,000
FROM EACH OF THE IMPACT FEE ACCOUNTS TO THE PUBLIC
FACILITIES IMPACT FEE STUDY UPDATE AND AUTHORIZING THE
FINANCE DIRECTOR TO MAKE NECESSARY ACCOUNTING AND
BUDGETARY ENTRIES**

REQUEST:

It is requested that the City Council:

1. Consider adopting Resolution No. 2023-, approving a fund transfer and appropriation of \$40,000 from each of the Impact Fee accounts to the Public Facilities Impact Fee Study Update and authorizing the Finance Director to make necessary accounting and budgetary entries.

BACKGROUND:

At the regular meeting of April 19, 2016, the City Council adopted Resolution 2016-50, making available the Development Impact Fee Study in accordance with Marina Municipal Code Chapter 3.26.

At the regular meeting of July 19, 2016, the City Council passed and adopted Ordinance No. 2016-04, amending Chapter 3.26 of the Marina Municipal Code regarding mitigation fees for new development.

ANALYSIS:

The Public Facilities Impact Fee Study (Study) report updates all five (5) City public facilities impact fee programs for public building facilities, public safety facilities, roadways, intersections and parks. This Study is updated on approximately a 5-year cycle.

The purpose of the updated Study is to re-evaluate the fees developed from the previous Study report and incorporate the adopted Capital Improvement Program (CIP) projects and additional recommended projects.

On February 7, 2022, the City entered into a Service Order agreement with the on-call Traffic Engineering consultant firm Kimley Horn & Associates to provide engineering services in preparing the City's updated Study.

The adoption of State Assembly Bill 602 adds specific requirements and practices to the Study in regard to the way impact fees are applied in proportion to the size of development as well as the current and proposed levels of service for public facilities. These new requirements for any impact fee nexus study were not originally part of the Service Order scope of work and require additional funds to complete. The updated scope of work also incorporates a Vehicle Miles Traveled (VMT) mitigation program in accordance with Senate Bill 743.

FISCAL IMPACT:

The adopted Fiscal Year 2021-23 budget allocated \$25,000 from each of the five impact fee accounts (Roads, Intersections, Facilities, Parks, and Public Safety). Due to the requirements added by Senate Bill 743 and Assembly Bill 602, an additional \$40,000 will be required from each of the impact fee accounts to complete the updated Study.

Should the Council approve this request, the City Finance Director will make all necessary accounting and budgetary entries to facilitate a fund transfer from each of the Impact Fee accounts to the Capital Improvement Program Project EDC2124 – Public Facilities Impact Fee Study Update.

CONCLUSION:

This request is submitted for City Council's approval.

Respectfully submitted,

Edrie Delos Santos, P.E.
Senior Engineer
Public Works Department
City of Marina

REVIEWED/CONCUR:

Brian McMinn, P.E., P.L.S.
Public Works Director/City Engineer
City of Marina

Layne P. Long
City Manager
City of Marina

RESOLUTION NO. 2023-

A RESOLUTION OF CITY COUNCIL OF THE CITY OF MARINA
APPROVING A FUND TRANSFER AND APPROPRIATION OF \$40,000
FROM EACH OF THE IMPACT FEE ACCOUNTS TO THE PUBLIC
FACILITIES IMPACT FEE STUDY UPDATE AND AUTHORIZING THE
FINANCE DIRECTOR TO MAKE NECESSARY ACCOUNTING AND
BUDGETARY ENTRIES

WHEREAS, at the regular meeting of April 19, 2016, the City Council adopted Resolution 2016-50, making available the Development Impact Fee Study in accordance with Marina Municipal Code Chapter 3.26, and;

WHEREAS, at the regular meeting of July 19, 2016, the City Council passed and adopted Ordinance No. 2016-04, amending Chapter 3.26 of the Marina Municipal Code regarding mitigation fees for new development, and;

WHEREAS, the Public Facilities Impact Fee Study (Study) report updates all five (5) City public facilities impact fee programs for public building facilities, public safety facilities, roadways, intersections and parks. This Study is updated on approximately a 5-year cycle, and;

WHEREAS, the purpose of the updated Study is to re-evaluate the fees developed from the previous Study report and incorporate the adopted Capital Improvement Program (CIP) projects and additional recommended projects, and;

WHEREAS, on February 7, 2022, the City entered into a Service Order agreement with the on-call Traffic Engineering consultant firm Kimley Horn & Associates to provide engineering services in preparing the City's updated Study, and;

WHEREAS, the adoption of State Assembly Bill 602 adds specific requirements and practices to the Study in regard to the way impact fees are applied in proportion to the size of development as well as the current and proposed levels of service for public facilities. These new requirements for any impact fee nexus study were not originally part of the Service Order scope of work and require additional funds to complete. The updated scope of work also incorporates a Vehicle Miles Traveled (VMT) mitigation program in accordance with Senate Bill 743, and;

WHEREAS, the adopted Fiscal Year 2021-23 budget allocated \$25,000 from each of the five impact fee accounts (Roads, Intersections, Facilities, Parks, and Public Safety). Due to the requirements added by Senate Bill 743 and Assembly Bill 602, an additional \$40,000 will be required from each of the impact fee accounts to complete the updated Study, and;

WHEREAS, should the Council approve this request, the City Finance Director will make all necessary accounting and budgetary entries to facilitate a fund transfer from each of the Impact Fee accounts to the Capital Improvement Program Project EDC2124 – Public Facilities Impact Fee Study Update.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Marina approves a fund transfer and appropriation of \$40,000 from each of the Impact Fee accounts to the Public Facilities Impact Fee Study Update and authorizing the Finance Director to make necessary accounting and budgetary entries.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 16th day of May 2023, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

Bruce C. Delgado, Mayor

ATTEST:

Anita Sharp, Deputy City Clerk

April 10, 2023

Mr. Edrie Delos Santos P.E.
Senior Engineer
City of Marina
211 Hillcrest Avenue
Marina, California 93933

Re: Proposal – City of Marina 2021 Development Impact Fee Update

Dear Mr. Delos Santos:

Kimley-Horn and Associates, Inc. (Kimley-Horn) and EPS is pleased to submit this letter agreement to the City of Marina for providing additional service associated with the City of Marina 2021 Development Impact Fee Update Scope of Service dated July 20, 2021. This letter constitutes a proposal setting forth our additional Scope of Service, Schedule, and Fee. The scope of services included below will be conducted based on our existing on-call contract with the City. The proposal is an amendment to the existing Contract to Prepare the 2023 City DIF update. The reason for the Amendment is the implementation of AB 602, which changes the way Cities collect Impact Fees.

Project Understanding

The City of Marina (City) is seeking to update its Mitigation Fee Act (Government Code Section 66000) Development Impact Fees. A Development Impact Fee Study (RBF Consulting, July 20, 2007) established five City development impact fee programs, including Public Building Facilities, Public Safety Facilities, Roadways, Intersections and Park Facilities. The City updated these fees in 2011 (RBF Consulting, April 25, 2011) and then again in 2016 (Kimley-Horn, May 18, 2016).

At this time, the City's goal is to update the fees to reflect changes to the Capital Improvement Program (adding new improvements and removing completed projects/ acquisitions) and to reflect current development projections in the City. The current update also must bring the City's development impact fees into compliance with state legislation (AB-602) that introduces new requirements for the calculation, establishment, and disclosure of impact fees and fee policies. This Amendment is due to the AB 602 requirements.

Scope of Services

The proposed EPS work program is envisioned as a collaborative effort with Kimley-Horn and City staff. Kimley-Horn will lead the overall effort. EPS will be responsible for preparing technical work and documentation for three fees. EPS will document the fee update analysis in a technical memorandum. If a comprehensive fee study document is needed, Kimley-Horn will incorporate EPS technical work into that final deliverable. This scope of services is to conduct a supplemental AB 602 deficiency analysis as part of the City of Marina 2021 Development Impact Fee Update.

Roadways and Transportation Facilities Impact Fees (Kimley-Horn)

Task 1: Data Collection

Kimley-Horn has identified the intersection improvement and roadway improvement projects listed in the City's most recent Capital Improvement Program as well as Fort Ord Reuse Authority (FORA) Capital Improvement Program (CIP) that will be evaluated as part of this task. Kimley-Horn in coordination with City Staff will collect weekday AM and PM peak period turning movement counts at

the up to thirty (30) study intersections on a typical weekday between 5:30am to 8:30am and 4:30pm to 7:30pm. Caltrans traffic flow data will be used to collect traffic counts at the study roadway segments where applicable. We will also collect 24 hour ADT counts at up to thirty (30) roadway segments.

Deliverables:

- Summary of collected counts

Task 2: Developing Level of Service (LOS) Analysis Methodologies and Thresholds

Kimley-Horn will review and categorize each project type listed in the City's most recent CIP as well as FOR A CIP to develop analysis methodologies and thresholds for determining level of service standards before and after implementation of each project. Categories may include roadway capacity increases, freeway interchange improvements, intersection improvements, safety projects, and active transportation projects. Kimley-Horn will provide tables to City staff that summarize the project groupings, the level of service analysis methodology for each group, and the level of service threshold for each group.

Deliverables:

- LOS Methodologies and Thresholds by Project Type Summary Tables

Task 3: Refine Growth Forecast

Kimley-Horn will refine population and employment forecasts to calculate the increase in traffic demand attributable to forecast new growth within the City of Marina. Kimley-Horn will work with the City to review the adequacy and accuracy of the zone level data and network. The review will also identify and make any updates if deemed necessary. Kimley-Horn anticipates that the amount of development that is expected to occur between 2023 and 2050 will be determined based upon ABAG Projections 2050 as defined in the latest Association of Monterey Bay Area Governments (AMBAG) regional travel demand model.

Kimley-Horn will aggregate the City's growth forecast by land use type. Projection of employment will be translated into ten non-residential land use types (i.e. Agricultural, Manufacturing and Mining, Construction and Transportation Waste, Finance and Real Estate, Services, Public Administration, Wholesale, Retail, Education, and Healthcare). The total growth forecast will be converted into land use types to ease the administration of the impact fee at the local level.

Kimley-Horn will summarize results of Task 3 in the form of tables and maps that would be submitted to the City for review. After one set of non-conflicting comments, Kimley-Horn will review and produce the final set of future forecasts within the City to be used in the AMBAG model.

Deliverables:

- Draft Refined Growth Forecast
- Final Refined Growth Forecast

Task 4: Level of Service Analysis and Project Evaluation

Kimley-Horn will evaluate level of service for each of the applicable projects included in the City of Marina CIP as well as roadway transportation projects included in FORA CIP. We will use the methodologies and thresholds developed as a part of Task 2 to determine the level of service before and after each project is constructed. The latest available version of the AMBAG model will be used in consultation with City staff and the most recent Base Year and Future Year model scenarios will be used to develop future traffic volumes for the LOS analysis of with and without project conditions. This

evaluation will establish the need for each project, consistent with the requirements set forth by AB 602.

Deliverables:

- LOS Summary Tables by Project Type

Task 5: Fee Evaluation

Kimley-Horn will evaluate the fee calculations by land use type in light of the level of service analysis conducted as part of Task 4 and propose fee adjustments based on AB 602 analysis if necessary, in a summary table for City staff.

Deliverables:

- Existing Deficiency Summary Table
- Table Summarizing Fees by Land Use Type

Task 6: – Evaluation of Residential Household Fees by Household Size

Consistent with the impending July 1, 2022 requirements set forth by AB 602, Kimley-Horn will determine residential fees by household size. AB 602 requires that different fees be set based on household size. Therefore, Kimley-Horn will determine the groupings of household sizes (e.g., less than 1,200 square-feet, 1,200 – 2,500 square-feet, and greater than 2,500 square-feet) and the potential future fees associated with each group based on the overall fee for residential units calculated as a part of Task 5.

Deliverables:

- Summary Table of Residential Fees by Household Size

Task 7: Documentation (Kimley-Horn and EPS)

Kimley-Horn will prepare a draft technical memorandum summarizing the procedures, findings, and conclusions from Tasks 1 – 6 with graphics deemed necessary by Kimley-Horn. This memorandum will be submitted to City staff for review and comments. Kimley-Horn will revise the draft technical memorandum based on one set of non-conflicting comments received from City staff and provide staff with the final technical memorandum.

Deliverable:

- Draft Technical Memorandum
- Final Technical Memorandum

Task 8: Meetings and Project Management (Kimley-Horn and EPS)

This task covers project administration and up to three meetings between Kimley-Horn and City staff. It is intended that these three meetings will comprise of a kickoff meeting and meetings to discuss the findings of the analysis. In addition, we will attend two public hearings and prepare Microsoft PowerPoint presentations for each hearing. The scope also includes the attendance of two City Council meetings to adopt the DIF. If Kimley-Horn's attendance at other meetings or public hearings is requested, such attendance will be subject to a contract amendment, as discussed below.

Deliverables:

- Kickoff Meeting
- City Meetings
- Public Meetings

Public Building Facilities, Public Safety Facilities, Park Facilities (EPS)

EPS will undertake to complete a study to establish legal maximums for the City's development impact fees, consistent with the provisions of the Mitigation Fee Act and AB-602. The work program includes the necessary technical analysis to support establishing development fees for:

- Public Building Facilities;
- Public Safety Facilities; and
- Park Facilities.

EPS would prepare this fee study under subcontract with Kimley-Horn, which will prepare a fee study to update the City's Roadways and Intersections fees. The combined efforts of Kimley-Horn and EPS will provide a comprehensive update of Marina's development impact fee program. The EPS proposal includes in-person attendance at one City hearing to support adoption of the new fees.

The following task descriptions detail EPS's proposed data collection, technical efforts, documentation, and meeting attendance.

Task 1: Project Initiation and Document Review

EPS will meet by video call with Kimley-Horn and City staff to initiate the project. This project kickoff meeting will cover:

- Review of overall work program
- Evaluation of Capital Improvement Program data, with input from departments
- Consideration of CIP funding sources, including Development Agreements
- Discussion of development buildout projections
- Identification of additional information needs
- Schedule and Next Steps
- Communication Protocols

As part of the project initiation meeting, it would be helpful to have key City staff in attendance to provide an overview of the fee program and objectives for the update, capital improvement project descriptions, and key issues of concern for the study. Prior to the project initiation meeting, EPS will review relevant documents and data from the City, including the original 2007 fee study, update reports, current fee schedules, draft capital improvement program data, and other relevant information provided. EPS will attend the kickoff prepared to discuss key issues and potential issues related to the information contained in these documents, as well as requirements for updating the development impact fees.

Task 2: Data Collection and Evaluation

EPS will work with Kimley-Horn to collect and evaluate the land use categories and assumptions, growth/buildout projections, pipeline projects, and development agreements that will inform impact fee updates. EPS also will coordinate with the study team to define key assumptions, such as population and employment densities for each land use category that will be used to allocate demand for new infrastructure. EPS that Kimley-Horn facilitate data collection and ensure data is reported in a manner that supports impact fee development. The City will provide key information on any Development Agreements that affect capital improvement program demand and funding, and thereby affect the calculation of development impact fees.

Task 3: Calculation of Maximum Development Impact Fees

Task 3 covers the technical work required to update the Public Building Facilities Fee, Public Safety Facilities Fee, and Park Facilities Fee. EPS technical work will establish the maximum, justifiable fee level. Ultimately, the City may adopt fees that are less than the maximum allowed.

Task 3.1: Facility Requirements and Costs

EPS will work with Kimley-Horn and City staff to assess and finalize the list of public facility and infrastructure requirements that constitute the development impact fee capital improvement program for each of the fee categories. The individual improvement items will include those that are proposed to be funded, all or in part, by the development impact fees. Following Task 2 review relevant City capital facility planning documents, EPS will rely on City staff to coordinate interviews with relevant departments that may be needed to gain a sufficient understanding of the current and future public facility needs. EPS will attend any department interviews virtually.

EPS will review the City's capital facilities needs and identify which facilities can be included in the development impact fee improvement program from a Mitigation Fee Act/ nexus standpoint. Attention will be paid to assure that cost estimates include all appropriate items, including land acquisition, design and engineering, construction, program administration, and other relevant costs.

Task 3.2: Cost Allocation and Fee Calculation

EPS will prepare the nexus-based cost allocation necessary to develop a preliminary development impact fee schedule for review by City staff. As a part of this effort, EPS will first allocate the development impact fee program costs to new and existing development. Specifically, EPS will review each capital project developed in Task 3.1 to determine whether the entire cost or a reasonable portion thereof can be proportionately allocated to new growth. The costs for projects that clearly serve both existing and new development will be allocated based on the proportion of the demand generated by each. As is required, EPS will seek to ensure that facility needs and costs associated with existing deficiencies in service levels are not included in the proposed fees.

EPS will then allocate the development impact fee improvement program costs to the land use categories defined in Task 2. This allocation will be based on the relative contribution of each land use type to the demand for the related Improvement Program cost category. Based upon the cost allocation, EPS will prepare a preliminary fee schedule with the total costs attributable to the projected development of each land use type. The fee for each land use will be derived by dividing

nexus-based capital facility costs by the projected future development in that land use category. The resulting fee levels for each land use category are the maximum allowable development impact fee burden for each land use. EPS will summarize the maximum fees by land use for the City's review.

Task 4: AB-602 Compliance

Components of AB-602 went into effect on January 1st, 2022, with others coming into effect on July 1st, 2022. AB-602 requires that jurisdictions identify the capital improvement projects that the updated fee revenues will support along with any changes in service standards. These issues will be addressed as part of the technical tasks for each capital improvement in the preceding tasks. The new July 1st, 2022, change requires that impact fees on new residential development are made proportional to new unit sizes or, alternatively, explains why that is not possible.

In this task, EPS will develop options for converting the average fees developed in the prior tasks into fees that vary with unit size. EPS will discuss these options with City staff, including the City Attorney (or Land Use Counsel), to determine the preferred approach(es) for the different fee categories. Because this is a new State requirement, there is not an established best approach for developing fees in this manner so additional analysis and strategic discussion is required.

City of Marina
DIF - AB 602
Cost Proposal
4/10/2023

Kimley»Horn

		Venter KH	Schmidt KH	Sr. Professional I KH	Professional KH	Support Staff KH	Sigman EPS	Rice-Evans EPS	Support Staff EPS		
Task	HOURLY BILLING RATE	\$364.00	\$326.00	\$265.00	\$215.00	\$130.00	\$300.00	\$325.00	\$195.00	Total Hours	Total Cost
Transportation Analysis (Kimley-Horn)											
1	Data Collection	2	2	4	4					12	\$ 3,300
2	LOS Analysis Methodologies and Thresholds	2	2	4	4					12	\$ 3,300
3	Refine Growth (Model Update)	7	10	24	50					91	\$ 22,918
4	LOS Analysis and Project Evaluation	8	8	12	60					88	\$ 21,600
5	Fee Calculations	8	10	12	40					70	\$ 17,952
6	Evaluation and Calc of Household Fees by Siz	4	8	20	20					52	\$ 13,664
7	Report (Draft and Final)	8	4	8	12		16	2	20	70	\$ 18,266
8	Meetings and PM	12	12	12		8	12	2	12	70	\$ 19,090
Public Safety, Parks and Public Facilities (EPS)											\$ -
1	Project Initiation						8	2	16	26	\$ 6,170
2	Demographic and Land use Data						8	2	16	26	\$ 6,170
3	Development Impact Fee						30	4	40	74	\$ 18,100
4	AB602 Compliance						4	2	8	14	\$ 3,410
	Total hrs	51	56	96	190	8	78	14	112	401	\$ 153,940
	Total Labor Cost	\$ 18,564	\$ 18,256	\$ 25,440	\$ 40,850	\$ 1,040	\$ 23,400	\$ 4,550	\$ 21,840		\$ 153,940
Other Direct Costs (Kimley-Horn and EPS)											
Direct Expenses for Travel, Traffic Counts and Big Data											\$ 10,000
	TOTAL										\$ 163,940

Fee and Expenses

Kimley-Horn will perform the services in the Tasks above for a total Not to Exceed Time and Materials fee of **\$163,9140**. All permitting, application, and similar project fees will be paid directly by the Client. Fees will be due within 30 days of your receipt of the invoice.

Additional Services

Any services not specifically provided for in the above scope will be billed as additional services and performed at our then current hourly rates.

Information Provided by Client

We shall be entitled to rely on the completeness and accuracy of all information provided by the Client or the Client's consultants or representatives. The Client shall provide all information identified in this proposal and requested by Kimley-Horn during the project.

Schedule

Kimley-Horn is prepared to begin work immediately upon receipt of the notice to proceed (NTP), and we will endeavor to meet your scheduling needs, but no more than 4 months from the date of receiving an NTP.

We appreciate the opportunity to provide these services to you. Please contact me if you have any questions.

Very truly yours,

KIMLEY-HORN AND ASSOCIATES, INC.



By: Frederik Venter P.E.
Project Manager
P.E. No.: C64621

May 9, 2023

Item No. **13(b)**

Honorable Mayor and Members
of the Marina City Council

City Council Meeting of
May 16, 2023

CITY COUNCIL CONSIDER ADOPTING RESOLUTION NO. 2023-, APPROVING AN AGREEMENT BETWEEN THE CITY OF MARINA AND THE TRANSPORTATION AGENCY OF MONTEREY COUNTY (TAMC) FOR THE 2023 REGIONAL SURFACE TRANSPORTATION PROGRAM (RSTP) ALLOCATION OF FUNDING, AND; APPROVING THE RSTP COMPETITIVE FUNDING GRANT APPLICATION FOR THE RESERVATION ROAD & DEL MONTE BOULEVARD OPERATIONAL & SAFETY IMPROVEMENTS PROJECT, AND; AUTHORIZING THE FINANCE DIRECTOR TO MAKE THE NECESSARY ACCOUNTING AND BUDGETARY ENTRIES, AND; AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENT ON BEHALF OF THE CITY SUBJECT TO FINAL REVIEW AND APPROVAL BY THE CITY ATTORNEY

RECOMMENDATION:

It is recommended that the City Council:

1. Consider adopting Resolution No. 2023-, approving an agreement between the City of Marina and the Transportation Agency of Monterey County (TAMC) for the 2023 Regional Surface Transportation Program (RSTP) allocation of funding, and;
2. Approving the RSTP competitive funding grant application for the Reservation Road & Del Monte Boulevard Operational & Safety Improvements Project, and;
3. Authorizing the Finance Director to make the necessary accounting and budgetary entries, and;
4. Authorizing the City Manager to execute the agreement on behalf of the City subject to final review and approval by the City Attorney.

BACKGROUND:

The Surface Transportation Program is a federal program that provides states and local jurisdictions with funding for highway improvements, street rehabilitation and transportation enhancements. TAMC receives an annual apportionment of Regional Surface Transportation Program (RSTP) funding, passed through the State. TAMC historically has distributed RSTP funding through fair-share (based on their urbanized populations) and competitive programs, establishing funding agreements for these programs on a three-year cycle.

At the regular meeting of March 22, 2023, the Transportation Agency for Monterey County (TAMC) adopted the Regional Surface Transportation Program 2023 (RSTP) Guidelines and Policies, along with allocation of RSTP fair-share funds to the City of Marina. Per the Agreement for the allocation of funding approved by the TAMC Board of Directors (**EXHIBIT "A"**), Marina will receive fair-share RSTP funds of \$156,625.39 for transportation projects.

TAMC adopted the Master State & Federal Funding Agreement between TAMC and Local Agencies. In order to claim reimbursement for this funding (and other State and Federal sources that pass-through TAMC), the Master State & Fed Funding Agreement will need to be executed. This agreement replaces the previous master funding agreement, which has expired, and includes a term for another three years.

The City will also be submitting an application for the RSTP competitive funding for the Del Monte Boulevard Extension Project. Total RSTP competitive funding available for this three-year cycle amounts to \$9.75 Million.

ANALYSIS:

The City's Capital Improvement Program (CIP) adopted budget includes \$3 Million to implement improvements within the right-of-way for the Downtown Vitalization Plan including operational and safety upgrades to intersections.

The intersection of Reservation Road and Del Monte Boulevard is being evaluated for a new southern pedestrian crossing and sight-line improvements for vehicle movements through the intersection. The competitive RSTP application will request funding to design and construct these safety improvements at the intersection.

Applications will be submitted by June 1, 2023 with final award of RSTP competitive funds on August 23, 2023.

The \$156,625.39 in fair-share RSTP funds available to Marina for transportation improvements will support the City's local contributions to its recently awarded Highway Safety Improvement Program (HSIP) grants for both the Imjin Pkwy & 3rd Avenue Intersection Improvement Project and the Del Monte Blvd. and Beach Road Roundabout Safety Improvements.

All Program funds must be encumbered by the dates outlined in **EXHIBIT A** of the Agreement.

FISCAL IMPACT:

Should the City Council approve this request, RSTP funding will be reimbursed to the City and City funds will need to be advanced prior to reimbursement.

CONCLUSION:

This request is submitted for City Council consideration and possible action.

Respectfully submitted,

Edrie Delos Santos, P.E.
Senior Engineer
Public Works Department
City of Marina

REVIEWED/CONCUR:

Brian McMinn, P.E., P.L.S.
Public Works Director/City Engineer
City of Marina

Layne P. Long
City Manager
City of Marina

RESOLUTION NO. 2023-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA APPROVING AN AGREEMENT BETWEEN THE CITY OF MARINA AND THE TRANSPORTATION AGENCY OF MONTEREY COUNTY (TAMC) FOR THE 2023 REGIONAL SURFACE TRANSPORTATION PROGRAM (RSTP) ALLOCATION OF FUNDING, AND; APPROVING THE RSTP COMPETITIVE FUNDING GRANT APPLICATION FOR THE RESERVATION ROAD & DEL MONTE BOULEVARD OPERATIONAL & SAFETY IMPROVEMENTS PROJECT, AND; AUTHORIZING THE FINANCE DIRECTOR TO MAKE THE NECESSARY ACCOUNTING AND BUDGETARY ENTRIES, AND; AUTHORIZING THE CITY MANAGER TO EXECUTE THE AGREEMENT ON BEHALF OF THE CITY SUBJECT TO FINAL REVIEW AND APPROVAL BY THE CITY ATTORNEY

WHEREAS, the Surface Transportation Program is a federal program that provides states and local jurisdictions with funding for highway improvements, street rehabilitation and transportation enhancements. TAMC receives an annual apportionment of Regional Surface Transportation Program (RSTP) funding, passed through the State. TAMC historically has distributed RSTP funding through fair-share (based on their urbanized populations) and competitive programs, establishing funding agreements for these programs on a three-year cycle, and;

WHEREAS, at the regular meeting of March 22, 2023, the Transportation Agency for Monterey County (TAMC) adopted the Regional Surface Transportation Program 2023 (RSTP) Guidelines and Policies, along with allocation of RSTP fair-share funds to the City of Marina. Per the Agreement for the allocation of funding approved by the TAMC Board of Directors (**Exhibit "A"**), Marina will receive fair-share RSTP funds of \$156,625.39 for transportation projects, and;

WHEREAS, TAMC adopted the Master State & Federal Funding Agreement between TAMC and Local Agencies. In order to claim reimbursement for this funding (and other State and Federal sources that pass through TAMC), the Master State & Fed Funding Agreement will need to be executed. This agreement replaces the previous master funding agreement, which has expired, and includes a term for another three years, and;

WHEREAS, the City will also be submitting an application for the RSTP competitive funding for the Del Monte Boulevard Extension Project. Total RSTP competitive funding available for this three-year cycle amounts to \$9.75 Million, and;

WHEREAS, the City's Capital Improvement Program (CIP) adopted budget includes \$3 Million to implement improvements within the right-of-way for the Downtown Vitalization Plan including operational and safety upgrades to intersections, and;

WHEREAS, the intersection of Reservation Road and Del Monte Boulevard is being evaluated for a new southern pedestrian crossing and sight-line improvements for vehicle movements through the intersection. The competitive RSTP application will request funding to design and construct these safety improvements at the intersection, and;

WHEREAS, applications will be submitted by June 1, 2023 with final award of RSTP competitive funds on August 23, 2023, and;

WHEREAS, the \$156,625.39 in fair-share RSTP funds available to Marina for transportation improvements will support the City's local contributions to its recently awarded Highway Safety Improvement Program (HSIP) grants for both the Imjin Pkwy & 3rd Avenue Intersection Improvement Project and the Del Monte Blvd. and Beach Road Roundabout Safety Improvements. All Program funds must be encumbered by the dates outlined in Exhibit A of the Agreement, and;

WHEREAS, should the City Council approve this request, RSTP funding will be reimbursed to the City and City funds will need to be advanced prior to reimbursement.

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

1. Approve an agreement between the City of Marina and the Transportation Agency of Monterey County (TAMC) for the 2023 Regional Surface Transportation Program (RSTP) allocation of funding, and;
2. Approve the RSTP competitive funding grant application for the Reservation Road & Del Monte Boulevard Operational & Safety Improvements Project, and;
3. Authorize the Finance Director to make the necessary accounting and budgetary entries, and;
4. Authorize the City Manager to execute the agreement on behalf of the City subject to final review and approval by the City Attorney.

PASSED AND ADOPTED, at a regular meeting of the City Council of the City of Marina, duly held on the 16th day of May 2023, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk

**AGREEMENT BETWEEN THE
TRANSPORTATION AGENCY FOR MONTEREY COUNTY
AND THE CITY OF MARINA
FOR THE ALLOCATION OF FUNDING APPROVED BY
THE TRANSPORTATION AGENCY BOARD OF DIRECTORS**

This agreement is made on _____ by and between the City of Marina, a public body, hereinafter referred to as “Recipient,” and the Transportation Agency for Monterey County, hereinafter referred to as “TAMC.”

WHEREAS, TAMC is the state-designated Regional Transportation Planning Agency for Monterey County; and

WHEREAS, as authorized by section 182.6(g) of the Streets and Highways Code, TAMC has entered into a separate agreement with the State of California, through the Department of Transportation (Caltrans), to assign a defined portion of its annual federal Surface Transportation Block Grant Program (STBGP) apportionment to Caltrans in exchange for state funds for specified fiscal year(s); and

WHEREAS, TAMC is authorized to use these exchanged funds (hereinafter referred to as “RSTP Exchange Funds”) to assist local agencies to promote projects which otherwise qualify for STBGP funds; and

WHEREAS, as authorized by Chapter 2, Title 21, Rule 6640 of the Transportation Development Act, one of the duties of TAMC is to administer the provisions of the Transportation Development Act in apportioning Local Transportation Funds (LTF) for the Transportation Development Act 2% (TDA 2%) program for bicycle and pedestrian projects pursuant to Article 3 of that law, and to the Cities, County, and Monterey-Salinas Transit;

WHEREAS, as authorized by the Joint Powers Agreement for the Monterey County Regional Development Impact Fee Agency, TAMC is designated to administer and allocate regional development impact fee revenues (RDIF) to projects identified in the approved Strategic Expenditure Plan; and

WHEREAS, the TAMC Board of Directors has approved the allocation of funds toward the projects listed in Exhibit A; and

WHEREAS, it is contemplated by TAMC and the Recipient that the amount of funding and the projects designated in Exhibit A may change from time to time as set forth below; and

WHEREAS, TAMC has requested the Monterey County Auditor-Controller to establish a separate fund for the Federal Apportionment Exchange Program and such a separate fund has been established.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, THE PARTIES HERETO AGREE AS FOLLOWS:

1. RULES FOR RSTP EXCHANGE FUNDS

- A. TAMC agrees to allocate RSTP Exchange Funds paid by Caltrans under the Federal Apportionment Exchange Program only for projects as authorized under sections 133(b) and 133 (c) of Title 23, United States Code and Article XIX of the California State Constitution.
- B. The Recipient agrees to use RSTP Exchange Funds only for the RSTP Exchange eligible project(s) described in Exhibit A, as approved by the TAMC Board of Directors, for the amounts awarded for each project.

2. RULES FOR TDA 2%

- A. TAMC agrees to allocate TDA 2% funds under the Transportation Development Act only for projects as authorized under the Transportation Development Act Section 99234 Claims for Pedestrian and Bicycle Facilities.
- B. The Recipient agrees to use TDA 2% funds only for TDA 2% eligible project(s) described in Exhibit A, as approved by the TAMC Board of Directors, for the amounts awarded for each project.

3. RULES FOR RDIF

- A. TAMC agrees to allocate RDIF funds under the Joint Powers Agreement only for projects as authorized by the TAMC Board of Directors in the approved Strategic Expenditure Plan.
- B. The Recipient agrees to use RDIF funds only for RDIF eligible project(s) described in Exhibit A, as approved by the TAMC Board of Directors, for the amounts awarded for each project.

4. ADMINISTRATIVE POLICIES

- A. The projects described in Exhibit A, and the amounts allocated therefore, may be amended from time to time without changing the rest of this Master Agreement, by means of approval by the TAMC Board of Directors of a revised Exhibit A, which shall be designated by a date and number (e.g., "Exhibit A-1 (DATE)").
- B. The Recipient agrees to submit an annual report to TAMC by April 30 describing the progress towards completion for all projects listed in Exhibit A.
- C. The Recipient agrees to mention TAMC's role in funding the project in any press releases or media events held by the Recipient to promote a funded project.
- D. TAMC agrees to reimburse the Recipient within 30 days of receipt of a completed claim form (Exhibit B) from the Recipient.
- E. The Recipient agrees to cause the completion of the project(s) within three years from the date funds were awarded by the TAMC Board of Directors, as recorded in Exhibit A. Failure to complete the project(s) in a timely basis shall allow TAMC to refuse reimbursement and to reprogram such funds for other purposes.

5. COST PRINCIPLES

- A. Recipient agrees to comply with Office of Management and Budget Circular A-87, Cost Principles for State and Local Government, and 2 CFR, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements.
- B. Recipient agrees to:
 - (a) use Contract Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31, et seq., to determine the allowability of individual project cost items; and
 - (b) comply with Federal administrative procedures in accordance with 2 CFR, Part 200, Uniform Administrative Requirements, Costs Principles and Audit Requirements.

Every sub-recipient receiving funds as a contractor or sub-contractor under this AGREEMENT shall comply with Federal administrative procedures in accordance with 2 CFR, Part 200, Uniform Administrative Requirements, Costs Principles and Audit Requirements.

6. THIRD PARTY CONTRACTING

- A. Recipient shall not award a construction contract over \$10,000 or other contracts over \$25,000 on the basis of a noncompetitive negotiation for work to be performed using Funds without the prior written approval of Caltrans. This provision shall not apply to professional service contracts of the type which are required to be procured in accordance with Government Code Sections 4525 (d), (e), and (f).
- B. Recipient agrees that travel and per diem reimbursements and third-party contract reimbursements to subcontractors will be allowable as project costs only after those costs are incurred and paid for by the subcontractors and only if consistent with Paragraph 10, below.
- C. In addition to the above, the pre-award requirements of third party contractor/ consultants with Recipient shall be consistent with Local Program Procedures as published by Caltrans.

7. ACCOUNTING SYSTEM

Recipient, its contractors and subcontractors, shall establish and maintain an accounting system and records that properly accumulate and segregate expenditures by line item. The accounting system of Recipient, its contractors and all subcontractors shall conform to Generally Accepted Accounting Principles (GAAP), enable the determination of incurred costs at interim points of completion, and provide support for reimbursement payment claims.

8. RIGHT TO AUDIT

For the purpose of determining compliance with Public Contract Code 10115, et seq. and Title 21, California Code of Regulations, Chapter 21, Section 2500 et seq., when applicable and other matters connected with the performance of the Agreement pursuant to Government Code 8546.7, Recipient shall maintain and make available for inspection all books, documents, papers, accounting records, and other evidence pertaining to the performance of the Agreement, including but not limited to, the costs of administering the Agreement. All parties shall make such materials available at their respective offices at all reasonable times during the Agreement period and for three years from the date of final payment under the Agreement. The state, State Auditor, TAMC, FHWA, or any duly authorized representative of the Federal Government shall have access to any books, records, and documents of Consultant and its certified public accountants (CPA) work papers that are pertinent to the Agreement and indirect cost rates (ICR) for audit, examinations, excerpts, and transactions, and copies thereof shall be furnished if requested. Subcontracts in excess of \$25,000 shall contain this provision.

9. TRAVEL AND SUBSISTENCE

Payments to Recipient for travel and subsistence expenses of Recipient forces and/or its contractors or subcontractors, claimed for reimbursement or applied as local match credit, shall not exceed rates authorized to be paid exempt non-represented State employees under current State Department of Personnel Administration (DPA) rules. If the rates invoiced are in excess of those authorized DPA rates, then Recipient is responsible for the cost difference and any overpayments shall be reimbursed to the TAMC on demand.

10. PROJECT COMPLETION

Recipient agrees to provide to the TAMC a short report summarizing total project costs and milestones, including before and after photos of the project, for each project within sixty (60) days of completion.

11. GOVERNING LAWS

This Agreement shall be construed and enforced according to the laws of the State of California, and the parties hereby agree that the County of Monterey shall be the proper venue for any dispute arising hereunder.

12. CONFLICT OF INTEREST

Recipient warrants that it presently has no interest and shall not acquire any interest during the term of this Agreement, which would directly or indirectly conflict in any manner or to any degree with its full and complete performance of all services under this Agreement.

13. CONSTRUCTION OF AGREEMENT

The parties agree that each party has fully participated in the review and revision of this Agreement and that any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply in the interpretation of this Agreement or any exhibit or amendment. To that end, it is understood and agreed that this Agreement has been arrived at through negotiation, and that neither party is to be deemed the party which prepared this Agreement within the meaning of Civil Code Section 1654. Section and paragraph headings appearing herein are for convenience only and shall not be used to interpret the terms of this Agreement.

14. WAIVER

Any waiver of any term or condition hereof must be in writing. No such waiver shall be construed as a waiver of any other term or condition herein.

15. SUCCESSORS AND ASSIGNS

This Agreement and all rights, privileges, duties and obligations hereunder, to the extent assignable or delegable, shall be binding upon and inure to the benefit of the parties and their respective successors, permitted assigns and heirs.

16. TIME IS OF THE ESSENCE

The parties mutually acknowledge and agree that time is of the essence with respect to every provision hereof in which time is an element. No extension of time for performance of any obligation or act shall be deemed an extension of time for performance of any other obligation or act, nor shall any such extension create a precedent for any further or future extension.

17. EXECUTION OF AGREEMENT

Any individual executing this Agreement on behalf of an entity represents and warrants that he or she has the requisite authority to enter into this Agreement on behalf of such entity and to bind the entity to the terms and conditions hereof. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement.

18. ENTIRE AGREEMENT

This document, including all exhibits hereto, constitutes the entire agreement between the parties, and supersedes any and all prior written or oral negotiations and representations between the parties concerning all matters relating to the subject of this Agreement.

19. TERMINATION DATE

This Agreement shall remain in effect for a period of three (3) years from the date of this Agreement.

IN WITNESS WHEREOF, TAMC and Recipient execute this Agreement as follows:

TRANSPORTATION AGENCY FOR MONTEREY COUNTY

Todd Muck
Executive Director

Date

Recipient:
CITY OF MARINA

Layne Long, City Manager

Date

Approved as to Form:

Robert Brayer
TAMC Counsel

Date

City Attorney
City of Marina

Date

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of May 16, 2023

**CITY COUNCIL CONSIDER ADOPTING RESOLUTION NO. 2023-
AMENDING THE RATE ADJUSTMENT CALCULATION OF THE
FRANCHISE AGREEMENT WITH GREEN WASTE RECOVERY
UTILIZING A SECTOR SPECIFIC UNIFORM PERCENTAGE
ADJUSTMENT AND APPROVING MAXIMUM RATES TO BE
CHARGED BY GREENWASTE RECOVERY EFFECTIVE JULY 1, 2023
FOR COLLECTION OF FRANCHISED SOLID WASTE, RECYCLING,
AND ORGANICS.**

REQUEST:

It is requested that the City Council consider:

1. Adopting Resolution No. 2023- amending the rate adjustment calculation of the franchise agreement with Green Waste Recovery utilizing a sector specific uniform percentage adjustment and approving maximum rates to be charged by Green Waste Recovery effective July 1, 2023, for collection of franchised solid waste, recycling, and organics.

BACKGROUND:

On August 19, 2014, the City Council adopted Resolution No. 2014-98, and entered into a new exclusive 15-year Franchise Agreement with Green Waste Recovery (GRW) to provide solid waste, recycling, and organics collection services for the City of Marina. The Agreement provides for automatic annual rate adjustments for GWR's services calculated following either a multi-index rate adjustment methodology or a cost-based rate adjustment methodology.

On November 2, 2021, the City Council adopted Resolution No. 2021-114, approving an amendment to the Franchise Agreement with Green Waste Recovery (GRW) to incorporate changes required by Senate Bill 1383 (SB 1383) to divert organic waste from landfills. The amended Agreement retained provisions for automatic annual rate adjustments for GWR's services calculated following either a multi-index rate adjustment methodology or a cost-based rate adjustment methodology.

Cost-based Rate Adjustment Methodology

The cost-based adjustment involves an extensive and detailed review of GWR's actual cost of operations, changes in inflation, the number of customers, and the service level provided and comparing this to actual gross receipts collected to determine GWR's compensation for the current rate period and to forecast the future rates. A cost-based rate adjustment was performed for rate period 5 in 2019. Adjustments to the GWR compensation resulted in rate-payer surpluses of \$540,298 in rate period 5, \$258,203 in rate period 6, and \$175,891 in rate period 7.

At the meeting on June 7, 2022, the City Council adopted Resolution No. 2022-74, approving rate increases that were offset by applying \$89,227 of the surplus generated in rate period 7 which reduced the increase from 5.82% to 3.10%. The remaining half of the surplus generated in rate period 7 was retained to offset rate increases in rate period 9 which is the staff recommendation for City Council approval.

At the meeting on June 7, 2022, the City Council adopted Resolution No. 2022-75, approving an agreement between the City of Marina and HF&H Consultants, LLC (HF&H) to perform an analysis of an equitable method of crediting surplus solid waste collection fees back to rate payers.

At the meeting on October 18, 2022, the City Council adopted Resolution No. 2022-75, approving a credit of surplus solid waste collection fees back to rate payers that paid for service in rate period 5 and rate period 6.

In accordance with the methodology developed by HF&H, GWR made on-bill credits to eligible customers in the months of January, February, and March, of 2023. The credits resulted in a distribution of \$658,795 of the \$798,501 surplus generated in rate periods 5 and 6. The remaining surplus of \$139,706 will be available to apply in future rate periods to limit the amount of rate increase to Marina customers.

Multi-index Rate Adjustment Methodology

Each service level rate in the Franchise Agreement rate schedule is comprised of an operating component, disposal/processing component and a fee component. The annual rate adjustment consists of adjusting each of the rate components as follows:

Operating Component Factor:

- Labor Component: Labor costs from the prior year are adjusted by the annual percentage change in the Employment Cost Index (ECI)
- Fuel Component: Fuel costs from the prior year are adjusted by the actual volume of fuel purchased in the prior year and the annual percentage change in the Fuel Index
- Other Component: Non labor/fuel related costs from the prior year are adjusted by the annual percentage change of the Consumer Price Index (CPI)

Disposal/Processing Component: This component is automatically adjusted as a direct pass-through based on MRWMD fees and the City's prior year's tonnages by material type. The disposal and processing component(s) are based on the difference between the City's actual tonnage by material type and what was proposed by GWR in their initial proposal to the City. The disposal and processing components also consider the tipping fee charged by the Monterey Regional Waste Management District (MRWMD). At their meeting on April 21st, 2023, the MRWMD Board of Directors considered a 5% increase on tipping fees. The public hearing on rate increases is likely to be held at the May 19th, 2023 MRWMD Board of Directors meeting. The proposed tipping fee increase has been factored into the proposed fee increase for GWR customers.

Fee Component: This component is a direct pass through of Franchise fees, calculated as a percent of the total rate by service level.

The rate adjustment for the 2022/2023 fiscal year was conducted using a variation of the multi-index methodology which was distributed across sectors by weighted averages in accordance with the methodology agreed upon in 2016. The changes implemented in 2016 allow for a uniform percentage increase for services.

The Franchise Agreement stipulates that the City of Marina shall make a good faith effort to approve the accuracy of the calculated rates by June 1 of each year, and such rates shall be effective on each subsequent July 1. This allows noticing all customers of rate increases. If rates are not effective by July 1 due to a delay caused solely by the City of Marina, GWR may retroactively bill customers for the amount of the rate increase.

ANALYSIS:

GWR provided the City with the annual rate adjustment calculation on March 31, 2023. “**Exhibit A**” is an executive summary from HF&H reporting the finding that the application for the annual rate adjustment by GWR is consistent with the approved methodology.

Applying half, or \$89,227 of the rate period 7 surplus reduced the rate period 8 rate increase from 5.82% to 3.10%. Staff is recommending that the remaining \$89,227 surplus from rate period 7 be applied to rate period 9 which reduces the rate increase from 5.01% to 2.38%. The corresponding rates are attached as “**Exhibit B.**”

Staff is recommending the sector-based adjustment be used for calculating rates for 2022/2023 in keeping with the methodology approved in 2016.

FISCAL IMPACT:

The FY2022/2023 proposed rate adjustment would have no effect on City expenses, as this is a cost to the rate payers. The Franchise Agreement has a 15% franchise fee of gross receipts. Any rate increase provides a corresponding increase in franchise fee revenue to the City.

CONCLUSION:

This request is submitted for City Council consideration and possible action.

Respectfully submitted,

Brian McMinn, P.E., P.L.S.
Public Works Director/City Engineer
City of Marina

REVIEWED/CONCUR:

Layne Long
City Manager
City of Marina

Exhibit A – Summary of HF&H’s review of GWR’s 2023/24 rate request
Exhibit B – Proposed 2023/24 GWR rates

RESOLUTION NO. 2023-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA AMENDING THE RATE ADJUSTMENT CALCULATION OF THE FRANCHISE AGREEMENT WITH GREEN WASTE RECOVERY UTILIZING A SECTOR SPECIFIC UNIFORM PERCENTAGE ADJUSTMENT AND APPROVING MAXIMUM RATES TO BE CHARGED BY GREENWASTE RECOVERY EFFECTIVE JULY 1, 2023 FOR COLLECTION OF FRANCHISED SOLID WASTE, RECYCLING, AND ORGANICS.

WHEREAS, the City of Marina entered into a franchise agreement with GreenWaste Recovery (GWR) on August 19, 2014 for solid waste, recycling, and organics collection services for the period of August 1, 2015 through July 31, 2030, and;

WHEREAS, Section 8.2 of the Franchise Agreement describes the process for an automatic annual adjustment to maximum customer rates on July 1 of each year, based on agreed upon cost indices, changes in tipping fees as the Monterey Regional Waste Management District, and the actual tonnage for materials collected by GWR, and;

WHEREAS, on November 2, 2021, the City Council adopted Resolution No. 2021-114, approving an amendment to the Franchise Agreement with Green Waste Recovery (GRW) to incorporate changes required by Senate Bill 1383 (SB 1383) to divert organic waste from landfills. The amended Agreement retained provisions for automatic annual rate adjustments for GWR's services calculated following either a multi-index rate adjustment methodology or a cost-based rate adjustment methodology, and;

WHEREAS, a cost-based rate adjustment was performed for rate period 5 in 2019. Adjustments to the GreenWaste compensation resulted in rate-payer surpluses of \$540,298 in rate period 5, \$258,203 in rate period 6, and \$175,891 in rate period 7, and;

WHEREAS, at the meeting on June 7, 2022, the City Council adopted Resolution No. 2022-74, approving rate increases that were offset by applying \$89,227 of the surplus generated in rate period 7 which reduced the increase from 5.82% to 3.10%. The remaining half of the surplus generated in rate period 7 was retained to offset rate increases in rate period 9, and;

WHEREAS, \$89,227 of the rate period 7 surplus was applied to reduce the rate period 8 rate increase from 5.82% to 3.10%, and;

WHEREAS, at the meeting on October 18, 2022, the City Council adopted Resolution No. 2022-75, approving a credit of surplus solid waste collection fees back to rate payers that paid for service in rate period 5 and rate period 6, and;

WHEREAS, GWR made on-bill credits to eligible customers in the months of January, February, and March, of 2023. The credits resulted in a distribution of \$658,795 of the \$798,501 surplus generated in rate periods 5 and 6. The remaining surplus of \$139,706 will be available to apply in future rate periods to limit the amount of rate increase to Marina customers; and;

WHEREAS, City staff and third party consultant, HF&H, have reviewed GWR's calculation of the rate adjustments for FY 2022/2023 and finds the calculations to be accurate and consistent with the methodology and requirements of the franchise agreement, and;

WHEREAS, staff is recommending that the remaining \$89,227 surplus from rate period 7 be applied to rate period 9 which reduces the rate increase from 5.01% to 2.38%.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Marina hereby resolves to approve the rates in **Exhibit B** that incorporate a 2.38% increase to all single family residential maximum rates authorized to be charged by GWR under the Franchise Agreement, effective July 1, 2023.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 16th day of May 2023, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk



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 Fax: 925/977-6955
 www.hfh-consultants.com

Robert D. Hilton, Emeritus
 John W. Farnkopf, PE
 Laith B. Ezzet, CMC
 Richard J. Simonson
 Marva M. Sheehan, CPA
 Robert C. Hilton

May 11, 2023

Mr. Brian McMinn
 Public Works Director
 City of Marina

Sent via E-mail

Subject: Review of GreenWaste Recovery's 2023-24 Rate Request – Draft Report

Dear Mr. McMinn:

HF&H Consultants, LLC (HF&H) was retained by the Monterey Regional Waste Management District (District) to assist with a review of GreenWaste Recovery's (GWR) request for an adjustment to customer rates, effective July 1, 2023, submitted to the City of Marina (City) on April 1, 2023. This report presents our findings and recommendations.

EXECUTIVE SUMMARY

HF&H's review of GWR's Rate Period 9 (RP9) rate request to the City and subsequent negotiations with GWR resulted in the following outcomes:

1. A 3.10% (the result of a \$ shortfall) to rates as calculated for RP9. City Staff has recommended using the remaining RP7 surplus to smooth rates from a 5.01% increase to a 2.38%. Refer to **Figure 1** for the impact to sample residential rates.

Figure 1 – Example Rate Impact of Adjustment

Marina Rate Adjustment		
	Current Rates (RP8)	RP9
Adjustment		2.38%
Residential 32- gallon rate	\$ 17.05	\$ 17.46
Residential 64- gallon rate	\$ 21.38	\$ 21.89

Mr. Brian McMinn
May 11, 2023
Page 2 of 6

BACKGROUND

In 2012, the City, participating with other members of the District, issued a competitive request for proposals for collection services and entered into the new Agreement with GWR effective July 1, 2015. The Agreement provides for the following, related to the adjustment of rates:

- Rates are annually adjusted throughout the term of the Agreement, using various inflationary indices, actual tonnage, and changes in the tipping fees at the District, unless either the City or GWR request a Cost Based Rate Adjustment (CBRA).
- The City and GWR may mutually agree upon alternative approaches to structuring rates without amendment to the Agreement (Section 8.2.D).
- During the CBRA review in RP5, a number of issues surrounding the process for setting rates and the resulting rate relationships amongst sectors and materials was identified. As such the City and GWR have negotiated an amendment to the prescribed methodology for the CBRA and index adjustments so as to not alter rate relationships between service sectors and material types.
- Through negotiations of the amendment and as a result of the desire to maintain current rate relationships between sectors and service levels, the City and GWR have prescribed a uniform rate adjustment to be applied to all sectors.

RATE CALCULATION REVIEW

HF&H Scope of Work

HF&H performed this review of the rate request in accordance with Exhibit E1 (for the index based rate adjustment). These procedures included:

1. Review of the rate request for completeness and compliance with the procedures contained in Exhibit E1 of the Agreement.
2. Review for mathematical accuracy and logical consistency to determine that the rate request is mathematically correct, that the rows and columns of numbers add down and across as intended, and that the stated assumptions were, in fact, used. Also, to determine that the rate request is internally consistent and that any summary schedules agree to the supporting schedules and worksheets.
3. Verification of the inclusion of the franchise fee calculation in the adjustment.
4. Verification of contract compliance with regard to:
 - A. The indices used in the adjustment.
 - B. The tip fees reported for the disposal/processing components of the rates.
 - C. The use of quarterly-reported tonnage data and allocations among agencies. A detailed audit of tonnage and allocations of tonnage reported by GWR was not a part of this scope of work. HF&H discussed GWR's allocation methodology with them and the methodology appears reasonable and consistent with standard practices within the industry.

Mr. Brian McMinn

May 11, 2023

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- D. Any changes in governmental fees on the fee component of the rates; and, the accurate application of the resultant percentage changes in the various rate components to the rate schedule approved by the City through the Agreement.
- E. The addition of anticipated costs related to identified program changes resulting from SB 1383.

Review of Rate Request

Rate Period 9 Application

HF&H reviewed the rate application for RP9. The results of the calculation of RP9 per methodology of Exhibit E1 of the amendment can be seen in **Figure 1** below. There is a correction for RP8's total calculated costs that which did not include the "other adjustments" in the Franchise Fee Calculation. This adjustment increases RP9's total calculated costs by \$5,280, which has been added as a one-time adjustment.

Figure 1 – City of Marina Application of Index Based Adjustments to RP9 (following page)

Mr. Brian McMinn

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	Rate Period Eight	Adjustment Factor	Rate Period Nine
Annual Cost of Operations			
Labor-Related Costs	\$ 580,270	1.058	\$ 613,926
Vehicle-Related Costs	\$ 127,358	1.056	\$ 134,490
Fuel Costs	\$ 105,158	1	\$ 105,158
Other Costs	\$ 352,447	1.056	\$ 372,184
Direct Depreciation	\$ 221,602	N.A.	\$ 221,602
Total Allocated Costs - Labor, Vehicle, Fuel & Other	\$ 692,490	1.056	\$ 731,269
Total Allocated Costs - Depreciation & Start-Up	\$ 48,832	N.A.	\$ 48,832
Total Annual Cost of Operations	\$ 2,128,156		\$ 2,227,461
Profit	\$ 254,997	OR=89.3	\$ 266,896
Pass-Through Costs			
Disposal Costs	\$ 692,258	Tons*Tip Fee	\$ 681,479
Curbside Supplemental	\$ (6,198)	1.00	\$ (6,198)
Recycling Processing Costs	\$ 114,363	Tons*Tip Fee	\$ 104,475
Residue Processing Costs	\$ 37,234	Tons*Tip Fee	\$ 38,656
Yard Trimmings Processing Costs	\$ 56,111	Tons*Tip Fee	\$ 63,642
Food Waste Processing Costs	\$ 16,512	Tons*Tip Fee	\$ 15,102
C&D Processing Costs	\$ 742	Tons*Tip Fee	\$ -
Interest Expense	\$ 65,512	N.A.	\$ 65,512
Total Allocated Costs - Lease	\$ 50,221	N.A.	\$ 50,221
Total Pass-Through Costs	\$ 1,026,756	N.A.	\$ 1,012,888
Total Costs before Agency Fees	\$ 3,409,909	N.A.	\$ 3,507,245
Agency Fees/Payments			
Franchise Fee	\$ 398,644	10.00%	\$ 407,574
Administrative Fee		0.00%	\$ -
AB 939/341 Fee		0.00%	\$ -
HHW Fee		0.00%	\$ -
Vehicle Impact Fee	\$ 199,322	5.00%	\$ 203,787
Litter Abatement Fee		0.00%	\$ -
Rate Application Review Costs	\$ 37,880	Actual	\$ 48,261
Other Adjustments (as needed from time to time)			
Use of Reserves	\$ (89,227)	N.A.	\$ (89,227)
Surplus Credit Review	\$ 29,910	N.A.	
Adjustment From PY Calculation			\$ 5,280
Adjustment from MRWMD Tip Fee Estimates			\$ (7,181)
Total Calculated Costs	\$ 3,986,438		\$ 4,075,739
Prior Year Revenue			\$ 3,981,158
Surplus/(Shortfall)			\$ (94,581)
Increase/Decrease			2.38%

Mr. Brian McMinn
May 11, 2023
Page 5 of 6

Review of GWR Costs

There are four major components to GWR's rate application: 1) calculation and application of the inflationary indexes as prescribed in the Agreement; 2) the disposal and/or processing component; 3) the Agency Fees; and, 4) other one-time adjustments.

There are three indexes used in the index adjustment; CPI, fuel index, and labor index. The annual percent change in each of the indices is used to calculate the coming years projected cost for the line items to which these indexes are applied.

HF&H has reviewed and GWR has confirmed the accuracy of each of these indexes, and notes that the fuel index remains unchanged, as reported by management staff at the District.

Review of Disposal/Processing Component

Calendar Year 2022 collected tons were used for the RP9 review in accordance with the amendment. The disposal and processing components also consider the tipping fees charged by the District in order to project anticipated disposal and processing costs at the District. The following table describes the changes in the City's disposal and processing costs for each material type based on the tip fees at the District which have been incorporated into our RP9 review.

Figure 2 - Impact of District Tip Fee Changes

Material	2022 Tons	Current Per Ton Tip Fee	Rate Period 9 Costs
	A	B	A x B
Solid Waste	9,209	\$ 74.00	\$ 681,479
Recycling	2,612	\$ 40.00	\$ 104,475
Yard Trimmings	1,354	\$ 47.00	\$ 63,642
Food Waste	236	\$ 64.00	\$ 15,102
C&D*	-	\$ 74.00	\$ -

**The C&D per ton tip fee reflects an average weighted cost for multiple types of C&D materials.*

Review of Fee Component

HF&H ensured that the fee component of each rate matches the contractual percentage of 10% for franchise fees, and 5% for vehicle impact fees, remitted to the City by GWR.

Additionally, rate application review costs and other identified District costs totaling \$48,261 were added as a one-time adjustment to cover the rate review, franchise management, and other identified District costs such as staff time and public education and outreach.

Review of Other One-Time Adjustments

There was a change between actual tip fees and the anticipated amount set forth in RP8 rates with regard to the Recycling per ton tip fee. The reconciliation of this amount resulted in a credit of \$7,181 to be included as a one time adjustment.

Mr. Brian McMinn
May 11, 2023
Page 6 of 6

Rate Changes

Rate Smoothing

Upon completion of the review of the index-based rate adjustment, HF&H identified the surplus from prior years could be used to offset or smooth rates. As such HF&H discussed with City staff how best to use the funds in RP9. Ultimately it was recommended to use the remaining half of the RP7 surplus amounting to \$89,227 to smooth rates in RP9. With this direction, \$89,227 of reserves was used to reduce the RP9 rate increase of 5.01% to 2.38%.

* * * * *

We would like to express our appreciation to GWR staff for their assistance and cooperation in this process. Should you have any questions, please call me at (925) 977-6959 or rchilton@hfh-consultants.com.

Very truly yours,
HF&H CONSULTANTS, LLC

Rob Hilton
President

EXHIBIT B

City of Marina Rates Effective July 2023

Residential Solid Waste Collection Rates			
Service Level	Solid Waste	Recycling	Organics
Curbside 32 Gallon	\$17.46	Included	Included
Curbside 64 Gallon	\$21.89	Included	Included
Curbside 96 Gallon	\$24.86	Included	Included
Low Income	\$14.97	Included	Included
Notes:			
See Exhibit B1 for specific service availability			

Commercial/Multi-Family Solid Waste Collection Rates						
	Frequency					
Service Level	1x/week	2x/week	3x/week	4x/week	5x/week	6x/week
32-Gallon Cart	\$18.83	\$38.40	\$57.61	\$76.80	\$96.02	\$115.21
64-Gallon Cart	\$36.11	\$73.65	\$110.47	\$147.29	\$184.12	\$220.94
96-Gallon Cart	\$46.54	\$94.93	\$142.38	\$189.85	\$237.32	\$284.78
1-Cubic Yard Bin	\$100.92	\$205.88	\$308.83	\$411.76	\$514.70	\$617.63
2-Cubic Yard Bin	\$200.79	\$409.62	\$614.42	\$826.77	\$1,024.03	\$1,228.84
3-Cubic Yard Bin	\$301.61	\$615.28	\$922.92	\$1,230.56	\$1,538.20	\$1,845.84
4-Cubic Yard Bin	\$402.04	\$820.16	\$1,230.25	\$1,640.34	\$2,050.42	\$2,460.50
6-Cubic Yard Bin	\$474.95	\$968.90	\$1,453.37	\$1,937.82	\$2,422.27	\$2,906.71
8-Cubic Yard Bin	\$633.30	\$1,291.93	\$1,937.89	\$2,583.86	\$3,229.83	\$3,875.79
2-Cubic Yard Compactor	\$244.84	\$497.70	\$746.55	n/a	n/a	n/a
3-Cubic Yard Compactor	\$367.67	\$747.41	\$1,121.12	n/a	n/a	n/a
4-Cubic Yard Compactor	\$490.13	\$996.35	\$1,494.51	n/a	n/a	n/a

Commercial/Multi-Family Recycling Collection Rates						
	Frequency					
Service Level	1x/week	2x/week	3x/week	4x/week	5x/week	6x/week
64-Gallon Cart	\$5.42	\$6.98	\$14.24	\$21.37	\$28.47	\$33.14
96-Gallon Cart	\$6.98	\$14.24	\$21.37	\$28.47	\$35.60	\$42.71
1-Cubic Yard Bin	\$15.13	\$30.88	\$46.33	\$61.76	\$77.20	\$92.64
2-Cubic Yard Bin	\$30.12	\$61.45	\$92.17	\$124.01	\$153.60	\$184.33
3-Cubic Yard Bin	\$45.24	\$92.29	\$138.44	\$184.58	\$230.73	\$276.88
4-Cubic Yard Bin	\$60.30	\$123.02	\$184.54	\$246.06	\$307.56	\$369.07
6-Cubic Yard Bin	\$71.24	\$145.33	\$218.00	\$290.68	\$363.34	\$436.01
8-Cubic Yard Bin	\$94.99	\$193.79	\$290.69	\$387.58	\$484.48	\$581.37
2-Cubic Yard Compactor	\$24.38	\$49.96	\$74.95	n/a	n/a	n/a
3-Cubic Yard Compactor	\$36.63	\$75.06	\$112.61	n/a	n/a	n/a
4-Cubic Yard Compactor	\$48.82	\$100.06	\$150.09	n/a	n/a	n/a

Commercial/Multi-Family Food Waste Collection Rates						
	Frequency					
Service Level	1x/week	2x/week	3x/week	4x/week	5x/week	6x/week
64-Gallon Cart	\$27.08	\$55.23	\$82.85	\$110.47	\$138.08	\$165.70
96-Gallon Cart	\$34.90	\$71.20	\$106.79	\$142.38	\$177.99	\$213.59
1-Cubic Yard Bin	\$75.69	\$154.41	\$231.61	\$308.83	\$386.02	\$463.22
2-Cubic Yard Bin	\$150.58	\$307.22	\$460.81	\$620.06	\$768.02	\$921.64

EXHIBIT B

City of Marina Rates Effective July 2023

Commercial/Multi-Family Yard Trimmings Collection Rates						
	Frequency					
Service Level	1x/week	2x/week	3x/week	4x/week	5x/week	6x/week
64-Gallon Cart	\$27.08	\$55.23	\$82.85	\$110.47	\$138.08	\$165.70
96-Gallon Cart	\$34.90	\$71.20	\$106.79	\$142.38	\$177.99	\$213.59
1-Cubic Yard Bin	\$75.69	\$154.41	\$231.61	\$308.83	\$386.02	\$463.22
2-Cubic Yard Bin	\$150.58	\$307.22	\$460.81	\$620.06	\$768.02	\$921.64
3-Cubic Yard Bin	\$226.21	\$461.46	\$692.19	\$922.92	\$1,153.65	\$1,384.38
4-Cubic Yard Bin	\$301.53	\$615.12	\$922.69	\$1,230.25	\$1,537.82	\$1,845.37
6-Cubic Yard Bin	\$356.22	\$726.68	\$1,090.03	\$1,453.37	\$1,816.71	\$2,180.04
8-Cubic Yard Bin	\$474.97	\$968.95	\$1,453.42	\$1,937.90	\$2,422.37	\$2,906.85

Roll-Off Collection Rates (Per Pull)					
	Material				
Service Level	MSW	REC	FW	YT	C&D
10 YD	\$302.88	\$226.87	\$226.87	\$226.87	\$302.88
20 YD	\$436.40	\$226.87	\$226.87	\$226.87	\$436.40
30 YD	\$569.94	\$226.87	\$226.87	\$226.87	\$569.94
40 YD	\$703.46	\$226.87	\$226.87	\$226.87	\$703.46
Per Ton	\$87.06	\$47.06	\$75.29	\$55.29	\$87.06

Additional Service Rates		
Service	Sector	Charge Per Event
Cart Rental - All Sizes	RES	\$3.46
Cart Replacement	RES	\$69.13
Re-Delivery or Re-Start	RES	\$28.81
Cart Cleaning	RES	\$28.81
Non-Scheduled Collection	RES	\$21.89
Difficult to Service Cart	COM	\$1.16
Difficult to Service Bin	COM	\$3.46
Locking Bin	COM	\$57.61
Cart Replacement	COM	\$69.13
Cart Cleaning	COM	\$28.81
Bin Swap- Cleaning or Repainting	COM	\$86.42
Bulky - Recyclable	RES/COM	\$23.04
Bulky - Non Recyclable	RES/COM	\$28.81
Bulky - Event	RES/MFD	\$34.56
Covered Box	RO	\$86.42
Driver Time per Hour	RO	\$126.74
Dry Run or Relocation	RO	\$86.42
Extra Days	RO	\$28.81

*Note: All rates charged monthly unless stated otherwise

May 11, 2023

Item No. **13(d)**

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of May 16, 2023

**CITY COUNCIL CONSIDER ADOPTING RESOLUTION NO. 2023-,
ESTABLISHING A CAPITAL INVESTMENT INCENTIVE PROGRAM
(CIIP) FOR A POTENTIAL FUTURE COMMUNITY SERVICES
AGREEMENT BETWEEN THE CITY OF MARINA AND JOBY
AVIATION.**

REQUEST:

It is recommended that the City Council consider:

1. Consider adopting Resolution No. 2023-, establishing a Capital Investment Incentive Program (CIIP) for a potential future Community Services Agreement between the City of Marina and Joby Aviation.

BACKGROUND:

With the elimination of both redevelopment and enterprise zones, cities in California are trying to find ways to assist businesses wishing to locate or expand in their communities. With this in mind, the State of California has established the Capital Investment Incentive Program (CIIP), which allows companies that meet certain criteria to be eligible to receive some assistance with their property tax. The eligible companies must be in manufacturing, aerospace, or alternative energy production.

The CIIP establishes a property tax base that must be achieved before any subsidy can be considered. The property tax base established in the CIIP is the sum of the existing property tax base, plus the ad valorem value of the next \$150 million in investment. The CIIP provides for sharing of property tax above the base at 75 percent to the property owner and 25 percent to the City over a period of 15 years.

Any city or county seeking to offer assistance under the CIIP must first adopt a Resolution by its governing body authorizing its staff to work with the State of California in participating in the CIIP and offering this incentive to qualified businesses. Companies seeking assistance under the CIIP must make a written request to the City, provide a detailed description of the investment being contemplated, and specify the number and types of jobs being created. The City and the potential company enter a Community Services Agreement detailing the terms and conditions of the CIIP.

ANALYSIS:

Joby Aviation has requested assistance under the CIIP and intends to implement a major expansion to its facilities at the Marina Municipal Airport. This is estimated to include construction of a new 580,000 square foot building for the manufacturing and assembly of their electric vertical take-off and landing aircraft (eVTOL). The investments in real and business personal property necessary for the full and normal construction and operation of the facility is an estimated \$700 million. The property on which this facility and improvements will be built is at the Marina Municipal Airport.

If approved, CIIP payments will be made over 15 consecutive fiscal years, commencing in the fiscal year after the building is certified for occupancy or, if no certification is issued, the first fiscal year after the date that Joby Aviation commences operation in the building. Prior to making CIIP payments, Joby Aviation shall have invested at least \$150 million in real and personal property for the full and normal operation of the facility.

This investment will provide new property tax revenue to the City. Under the CIIP, the City would pay to Joby 75 percent of the property taxes above the base and attributable to Joby's investment for the next 15 years. The amount of the property tax revenue generated by the new development must be reduced by the hierarchy of payments required by the Redevelopment Dissolution Act, which includes pass-through payments to the affected taxing entities before the remaining property tax revenue, known as residual revenue, can be distributed to the affected taxing agencies, including the City.

If a total of \$700 million is invested into the property, the City will continue to receive its current allocation of property tax, plus the City's portion of the ad valorem value of the next \$150 million in investment (the Base) before property tax will be subject to incentive payments. Joby's incentive payment, which is 75 percent of the net property tax received above the Base for a period of 15 years, is estimated to be \$6 million. The City would receive the remaining 25 percent for a period of 15 years, which is estimated at \$2 million, in addition to the Base. The City's total property tax revenues for the 15-year period, including from the Base, is estimated at \$4 million. At the end of the 15-year period, the incentive payments would terminate and the City would receive its entire allocation of property tax.

Monterey County Board of Supervisors has also indicated an interest to participate in the CIIP with Joby Aviation similar to the City of Marina.

To implement the CIIP, the City and Joby Aviation must enter a Community Services Agreement. This Agreement includes a Job Creation Plan (Plan). Joby has projected is a total of 1,824 employees. Jobs created will generally be managers, analysts, engineers, software developers, technicians, assemblers, machinists, maintenance, inspectors and testers.

The City Manager will notify the Governor's Office of Business and Community Development upon the establishment of the CIIP.

Additionally, Joby Aviation has requested that the City consider an Enhanced Infrastructure Financing District (EIFD). This is another tool similar to the CIIP, however, it has more flexibility and can extend for up to 45 years. EIFD's are more complex to implement and require financing plans to analyze the impacts.

FISCAL IMPACT

This action may result in increased residual property tax revenues to the City, totaling up to an estimated \$4 million over 15 years.

Including off-site jobs within the City of Marina supported by Joby business and employee spending, the project is estimated to generate a total of 480 jobs with a combined \$56 million in annual employee payroll.

A total of approximately \$300 million per year in economic output for the City of Marina economy is projected to be generated.

CONCLUSION:

This request is submitted for City Council consideration and approval.

Respectfully submitted,

Layne Long
City Manager
City of Marina

RESOLUTION NO. 2023-

A RESOLUTION OF CITY COUNCIL OF THE CITY OF MARINA AUTHORIZING STAFF
TO ESTABLISH A CAPITAL INVESTMENT INCENTIVE PROGRAM

WHEREAS, with the elimination of both redevelopment and enterprise zones, cities in California are trying to find ways to assist businesses looking to either locate to or expand in their communities; and

WHEREAS, the State of California has established the Capital Investment Incentive Program (“CIIP”); and

WHEREAS, the CIIP provides an opportunity to companies meeting State mandated criteria to receive some assistance with their property tax; and

WHEREAS, the potential companies that could take advantage of the CIIP include manufacturing, aerospace, and alternative energy producing companies; and

WHEREAS, the CIIP requires that companies looking to receive any assistance under its guidelines provide a written request to the City of Marina, including but not limited to, a detailed outline of investment being contemplated and the number of jobs to be created; and

WHEREAS, the CIIP requires any city looking to offer this incentive first adopt a resolution of its governing body authorizing its staff to work with the State of California to offer the incentive to qualified businesses;

NOW THEREFORE, the City Council of the City of Marina resolves as follows:

Section 1. The City of Marina hereby elects to establish a Capital Investment Incentive Program subject to and in accordance with the CIIP Code.

Section 2. The City Manager, or designee, shall notify the Governor’s Office of Business and Economic Development of the City Council’s adoption of this resolution.

Section 3. The City Manager, or designee, shall cooperate with the State of California to market the City’s participation in the CIIP program.

Section 4. No approval of any incentive under the CIIP Program is implied by the adoption of this resolution.

Section 5. This resolution shall take effect immediately upon its adoption by the City Council, and the City Clerk shall certify the vote adopting this resolution.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 16th day of May 2023, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

Bruce Delgado, Mayor

ATTEST:

Anita Sharp, Deputy City Clerk

May 16, 2023

Item No. **13(e)**

Honorable Mayor and Members
Of the Marina City Council

City Council Meeting
of May 16, 2023

**CITY COUNCIL TO CONSIDER ADOPTING RESOLUTION NO. 2023-
APPROVING A MEMORANDUM OF UNDERSTANDING FOR SISTER CITY
AGREEMENTS BETWEEN CITY OF MARINA AND IZUNOKUNI, JAPAN;
AND APPROVE MEMORANDUM OF UNDERSTANDING FOR SISTER CITY
AGREEMENT BETWEEN CITY OF MARINA AND NAMWON, SOUTH
KOREA.**

REQUEST:

It is requested that the City Council:

1. Receive presentation to consider establishing a Sister City program policy; and
2. Approve Memorandum of Understanding for Sister City agreement between City of Marina and Izunokuni, Japan; and
3. Approve Memorandum of Understanding for Sister City agreement between City of Marina and Namwon, South Korea.
4. Authorizing the Mayor to execute the Memorandum of Understandings upon final review and approval by the City Attorney.

BACKGROUND:

In 2022, Councilmember Biala was contacted by interested parties from Izunokuni, Japan and Namwon, South Korea, seeking to establish a Sister City relationship. This item is an informational presentation exploring the Sister Cities program and provide directions on adopting a Sister City policy and Memorandum of Understanding.

ANALYSIS:

Establishing an official Sister City relationship between the City of Marina and a participating city in another country will help foster ties by developing long-term civic and people-to-people linkages while also promoting the exchange of cultural, educational, economic, and social information with international communities that have interests and characteristics similar to Marina's.

Sister Cities:

A Sister City is a broad-based, long-term partnership between two communities from two countries. A relationship is officially recognized after both communities sign off on an agreement to become Sister Cities. A city can have any number of Sister City relationships, with community involvement ranging from volunteers and representatives from municipal governments, civic, and nonprofit organizations. Each Sister City organization is independent and can pursue activities and areas important to both communities, including municipal, business, trade, educational, cultural exchanges, and projects with their Sister City.

Several cities from the Monterey Bay and Bay Area regions participate in Sister Cities International, Inc. ("SCI"), a nonpartisan 501(c)(3) nonprofit organization which serves as the national membership organization for Sister City programs in nearly 500 communities, with relationships in over 2,000 communities and more than 140 countries. The mission of the program is to provide members support in promoting citizen diplomacy and exchanges focused on arts and culture, youth and education, business and trade, and community development. Participating Cities may have multiple Sister City

affiliations within the same country. (An example of this would be Sister City relationships between the City of Salinas and the cities of Jerecuaro and Guanajuato, Mexico.)

Among the benefits of joining SCI are participation in networking opportunities with other SCI municipal professionals and political leaders, eligibility for innovative grant programs ranging from youth exchange to municipal training, access to the SCI affiliations database, and SCI guidance and support during the affiliation process. It should be noted affiliation with SCI does not necessarily mean a formal adoption of policy; the City of Salinas Library and Community Services department, for example, in lieu of having a formal policy, coordinates with the Sister City if requested by their City Council to approve corresponding interest and resolution.

The oversight over Sister City relationships by the City is dependent on staffing resources, with some Cities either forming Committees specific to maintaining Sister City youth exchange programs (often under the purview of their respective Recreation departments, as done by the City of Santa Cruz), or a liaison simply to coordinate visits between Sister City delegations (typically under the City Manager, City Clerk, Economic Development, or Recreation offices).

It is not uncommon for municipalities to have their own Sister City Association unaffiliated with SCI; for example, the City of Morgan Hill has a volunteer nonprofit organization modeled after SCI, with each having their own policies and guidelines. SCI does provide a guide on the process for each community in establishing a Sister City partnership.

Friendship Cities:

An alternative to formal Sister City relationships are Friendship City relationships, which are broadly defined as shorter-term and less formal agreements between two cities and often serve as the first stage in establishing a Sister City relationship. While not as common in local jurisdictions, Friendship Cities may be advantageous in developing initial ties with broader selection criteria while still accomplishing cultural and economic exchange.

Memorandum of Understanding and Policy:

Each participating municipality with Sister City and/or Friendship City relationships has their own Council-adopted policy (or lack of a formal one) for facilitating the program or adopting a memorandum of understanding between either the City and a local volunteer organization (primarily responsible in facilitating travel arrangements, delegation tours, gifting, etc.), or another Sister City.

If approved by Council, an initial draft for preliminary Council review will be prepared based on adopted Sister City program policies of local and regional jurisdictions that will also match the criteria requested by Council for Marina. Example policies from the Cities of Seaside, Santa Cruz, Watsonville, Mountain View, and Cupertino are included under (“**EXHIBIT A**”). If and when a Sister Cities policy is adopted, the Council may approve a formation of a Sister City relationship with the cities of Izunokuni, Japan, and Namwon, South Korea.

FISCAL IMPACT:

Membership cost to Sister Cities International, Inc. is \$440.00 per year (for a community population between 10,000 – 25,000). Fiscal impacts are contingent on City Council’s determination that City officials and/or their designees pay for their travel costs through private resources and that activities can be coordinated by residents with little to no City staff time, or if future costs are to be established and allocated along with the Sister City program policy guidelines.

CONCLUSION:

Establishing a Sister City program will provide the City of Marina opportunities for residents in both participating cities to learn about and experience other cultures through the exchange of cultural, educational, economic, and social information. The success of implementing such a program will depend on the mutual efforts of all parties (be it dedicated staffing or offsetting to local volunteer

organization) to foster communication and understanding among residents of different nations and cultures to maintain connections for many years.

Respectfully submitted,

Cyrah Caburian
Executive Assistant
City of Marina

REVIEWED/CONCUR:

Layne P. Long
City Manager
City of Marina

- A – Sister City policies for Cities of Seaside, Santa Cruz, Watsonville, Mountain View, and Cupertino
- B – Draft Sister Cities policy
- C – Draft Memorandum of Understanding

RESOLUTION NO. 2023-

A RESOLUTION OF CITY COUNCIL OF THE CITY OF MARINA APPROVING A
MEMORANDUM OF UNDERSTANDING ESTABLISHING SISTER CITY RELATIONSHIPS
WITH IZUNOKUNI, JAPAN AND NAMWON, SOUTH KOREA

WHEREAS, the City of Marina recognizes the value in fostering relationships with cities throughout the world in order to promote peace and prosperity in a global society; and

WHEREAS, the Cities of Izunokuni, Japan, Namwon, South Korea, and Marina, California share cultural and economic commonalities manifested in their cultural heritage and economic industries; and

WHEREAS, the Cities of Izunokuni, Japan and Namwon, South Korea approved a proposed Sister City relationship with the City of Marina,

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Marina approves the following:

1. The establishments of a formal Sister City relationships with Izunokuni, Japan and Namwon, South Korea in order to promote mutually beneficial cultural, educational, and social interests, and economic growth.
2. This relationship will be primarily organized by (resident group or association) and will pursue a meaningful program with the participating Cities.
3. Authorizing the Mayor to execute the Memorandum of Understandings upon final review and approval by the City Attorney.

PASSED AND ADOPTED by the Marina City Council at a regular meeting duly held on the 16th day of May, 2023 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk



City of Seaside
Sister City Program

Definition

Sister City: A Sister City is an official relationship established between the City of Seaside and a city in another country to develop long-term civic and people-to-people linkages and promote the exchange of cultural, educational, economic and social information with international communities that have interests and characteristics similar to the City of Seaside.

Purpose

Sister City relationships are most effective when interested residents in the community work with interested residents in another city to promote communication and understanding among people of different nations and cultures, and when identifiable resident groups or associations can maintain connections over many years despite changes of involved residents.

The City of Seaside is committed to promoting Sister City relationships between the City and its Sister Cities by hosting Sister City delegations, interns and other visitors; promoting international understanding as a member of Sister City International, the non-profit membership organization which registers and coordinates Sister City linkages between communities in the U.S. and cities worldwide; and advancing educational, cultural, and artistic awareness.

The City of Seaside has established the following guidelines for the Sister City Program.

Sister City Selection**Proposal/Approval Procedures:**

A Sister City proposal will require recommendation by a member of the City Council. Establishing a Sister City relationship requires approval by the City Council, a signed formal agreement between the City Manager and the top official of the proposed Sister City, and recognition by Sister Cities International.

The City of Seaside will evaluate proposals for a new Sister City affiliation and Council approval based on the following criteria:

Compatibility of the proposed sister city with regard to population, colleges and universities, arts and culture institutions, community organizations, economic base, and opportunities to develop economic and tourism linkages.

Opportunity for mutually beneficial cultural and educational exchanges and program activities between community-based organizations.



Demonstrated interest and commitment by a broad-based Seaside community group to develop cultural, education and community exchanges; and to raise funds to ensure long-term program support.

A civic or official group must also be organized in the prospective city with the intent to plan and develop ongoing sister city programs with the Seaside community group.

The municipal government of the proposed city must demonstrate support for establishing and developing a sister city affiliation with Seaside.

Establishing a new Sister City affiliation will be dependent on the availability of City staff and other public resources that will be necessary to help develop and sustain a successful city-to-city relationship.

Recognizing that successful Sister City relationships require extensive community and government support, a proposed Sister City should not have an existing relationship with another U.S. city. If the proposed city has one or more Sister City relationships with U.S. cities, it must be demonstrated that the proposed Sister City has extensive community interest to support a long-term sister city relationship with Seaside.

Sister Cities International requires a Cooperative Agreement when the proposed Sister City has one or more Sister City affiliations with U.S. cities.

Thus, a Cooperative Agreement must be reached with the proposed Sister City, the U.S. city or cities engaged in the Sister City relationship and the City of Seaside.

If a Cooperative Agreement is required to establish a new Sister City affiliation, only the Mayor or their designated representative will initiate communication with the municipal governments of cities that would be required to enter into a Cooperative Agreement with the City of Seaside.

Selection Guidelines

Selection of a Sister City shall be based upon, but not limited to, the following guidelines:

A city chosen for a Sister City affiliation should be located in a country that has established diplomatic relations with the United States. There should be the potential for genuine people to-people contact; communication and visitation should be able to occur freely in both directions.

The proposed Sister City should be similar in population size, and/or role in the region, and/or have cultural, educational, socio-economic, governmental, or other tangible features in common with Seaside, making it an appropriate Sister City.

There should exist in City of Seaside an identifiable resident group or association, which favors the proposed affiliation and intends to pursue a meaningful program after the



relationship is established. The group should be in a position to organize and finance its own activities over the long term as the City cannot give assurance of financial backing.

A similar identifiable resident group or association should exist in the proposed Sister City, with a clear indication of intent to carry out active mutual programs.

The municipal government of the proposed Sister City should demonstrate support for establishing and developing a Sister City affiliation with The City of Seaside.

City Responsibilities

Establishing and supporting new Sister City affiliations require a significant commitment by the City and will be dependent on the availability of City staff and other public resources that will be necessary to help develop and sustain a successful city-to-city relationship.

Coordinated through the City Manager's Office, the City will support the Sister City Programs by:

Providing for set-up and complimentary access to City facilities for Sister City events. Sister City delegations and community sponsoring organizations should contact City staff at least 60 days in advance for any formal visits, events, and meetings.

Refreshments may be provided for meetings and activities when deemed appropriate. When agreed upon, the City may advance payment for event, meeting and activity expenses (cost of food, drinks, and materials). If community-sponsoring organization has agreed to pay for event, meeting or activity expenses, the sponsor will reimburse any City advances no later than 30 days after the event/activity takes place. City funds may not be used to pay for alcoholic beverages.

Providing access to postage, fax, copying and printing equipment to community sponsoring organizations for support for Sister City events in which the City is participating.

Providing the use of meeting room space at no cost to community sponsoring organizations for related activities.

Providing modest official City promotional gift items typically given at community events to government representatives from visiting countries, such as City t-shirts, pens, reusable bags, and lapel pins.

City staff resources are limited. Staff activities will typically involve extending or receiving invitations from Sister Cities, annual correspondence from the Mayor/City Council, and limited support for visits by the Mayor, Vice Mayor (Pro Tem) or Councilmembers to Sister Cities (e.g. official City letters, visas, and formal gifts). Additional City staff support may be provided at the discretion of the City Manager.

**City Official Visits to Sister Cities and Associated Travel Expenses**

When the Mayor, Vice Mayor or Councilmember initiates a request to visit a Sister City, such request will be made in writing to the City Council, including the proposed itinerary, how the travel and expenses will be funded, and other assistance the City will be asked to provide (i.e. gifts to be presented by the Mayor, Vice Mayor or Councilmember).

The community sponsoring organizations may also make recommendations to the City Council, including a recommended budget for the visit. If approved by the City Council, the Mayor (or designee) will send appropriate correspondence to the top official of the Sister City.

When an invitation is received from a Sister City for City of Seaside officials to visit that city, the City Council shall review the invitation or request, including any travel-related expenses offered by the Sister City. The City Council may also consider recommendations from the community sponsoring organization regarding who will represent the City and how the travel and expenses will be funded. The total number of people travelling on behalf of the City may be limited at the request of the host city in order to manage host city resources required to support the delegation.

Normally, travel for Sister City programs will be paid by the individual participant, but may also be funded by the sponsoring community organization or by the host city, unless use of City funds is authorized in advance by the City Council. If necessary, City Councilmembers may use their annual individual training and professional development budget to pay for travel expenses related to the Sister City programs.

Should the travel expenses exceed a City Councilmember's annual individual training and professional development budget, City Council approval is required for use of additional City funds. Travel expenses provided as a gift (not funded by the individual or through City funds) may be subject to applicable Fair Political Practices Commission and Government Code reporting requirements.

The City will not fund travel nor reimburse for travel or lodging expenses for Sister City visitors coming to the City of Seaside. Any sponsoring community organization may choose to sponsor lodging and expenses for visiting delegations, with the understanding that reciprocal accommodations may occur when a City of Seaside delegation visits in the future to the Sister City.

Gifts

An exchange of promotional and formal gifts is typical of visits to Sister Cities, and from delegations that visit the City of Seaside. Modest official promotional gifts maybe funded by the City.

Additional gifts presented to members of a Sister City delegation are the responsibility of the community sponsoring organization. The sponsoring community organization may choose to provide formal gifts according to their internal budget and approval processes.



Gifts or memorabilia presented to a representative of the City of Seaside that are intended for the City become the property of the City and shall be displayed at a City facility or distributed at the City's discretion. Gifts or memorabilia intended for and received by individual City Councilmembers or City employees are subject to applicable Fair Political Practices Commission and Government Code reporting requirements.

Terminating a Sister City Affiliation or Placing a Sister City on Emeritus Status

Sister City affiliations are meant to be long-standing official city linkages that involve extensive community participation beyond government. For a variety of reasons, a Sister City relationship may lose community interest and support, and the City of Seaside or the Sister City may opt to place the relationship into emeritus status or to terminate the Sister City relationship.

If a Sister City affiliation is inactive for a period of three years or longer, or if there is a lack of community support through the community sponsoring organization for the Sister City relationship to continue, the City may initiate the process to place the relationship into emeritus status or to terminate the Sister City affiliation with the Sister City and inform Sister Cities International.

The Mayor or his or her designee will send a letter to the Mayor or lead representative of the Sister City to express the City's intent to end the Sister City affiliation or place the Sister City affiliation on hold in emeritus status. The Mayor or their designee will then notify Sister Cities International that the Sister City affiliation with the City in question has ended or is placed in emeritus status. Sister Cities International will decertify the Sister City affiliation or place the Sister City affiliation on emeritus status.

 POLICIES AND GUIDELINES ON SISTER CITIES, FRIENDSHIP CITIES, AND INTERNATIONAL DELEGATIONS FOR THE CITY OF CUPERTINO	<i>Council Policy</i>
	Attachments:
Effective Date: November 20, 2018	Responsible Department: City Manager's Office
Related Policies & Notes: Prior versions: 2005, 2013, 2016	

Background:

Currently, Cupertino has four active Sister Cities registered with Sister Cities International; the cities of Toyokawa, Japan; Hsinchu, Taiwan; Cupertino, Italy; and Bhubaneswar, India. In addition, Cupertino has established several Friendship City relationships and attracts many international delegations for cultural, educational, business, and economic development reasons.

SISTER CITIES**Intent of Sister City Affiliations:**

The City recognizes the value of developing people-to-people contacts as a way to further international communication and understanding. Sister City partnerships have proved very successful in fostering educational, technical, economic, and cultural exchanges.

Sister City relationships are effective only when organizations of interested residents in one community work with interested residents in another city to promote communication and understanding among people of different cultures.

The ideal affiliation should involve a large number of citizens and organizations in both cities, engaging in exchanges of people, ideas and cultures on a long-term, continuing basis.

The City intends to provide limited financial support to those Sister City Committees that operate student exchange programs. Those Sister City organizations which do not operate student exchange programs shall be completely financially independent from the City, except for limited City facility use.

Sister City Citizen Committee Responsibilities (Receiving City Support):

- Identify, manage, coordinate, and implement all activities related to the Sister City Program.
- Establish a formal, incorporated 501(c)(3) structure, with officers and appropriate functional subcommittees.
- Solicit donations and in-kind contributions from the local community as appropriate.
- Maintain communication with the affiliate Sister City Committee, ensuring the counterpart committee is equally committed to the program.
- Finance activities from fundraising efforts and resources other than public funding, including all travel and program expenses, postage, fax, copying, and printing costs for events in which the City is participating. This includes fundraising or securing gifts for special celebrations, such as anniversaries.
- Prepare a detailed budget including funds raised through fundraising efforts and public (City) funding for events and activities and keep track of expenses. The budget should show funds available and should identify adequate, ongoing funding sources for program activities.
- Work with City staff at least two months in advance in arranging official promotional gifts and meetings for foreign delegations. For local groups traveling abroad and bringing promotional gifts, similar notice is required, unless waived by the City Manager.
- Meet the following eligibility requirements/annually submit to staff liaison:
 - Proof of 501(c)(3) status
 - Detailed accounting of prior year actual revenue and expenses
 - Summary of prior year activities
 - Proposed budget plan
 - Fundraising plan

Sister City Citizen Committee Responsibilities (Not Receiving City Support):

- Identify, manage, coordinate and implement all activities related to the Sister City Program.
- Establish a formal, incorporated 501 (c) (3) structure, with officers and appropriate functional sub committees.
- Solicit donations and in-kind contributions from the local community as appropriate.
- Maintain communication with the affiliate Sister City Committee, ensuring the counterpart committee is equally committed to the program.

City of Cupertino Responsibilities (With regard to City supported Sister City Committees):

Coordinated through the City Manager's Office, the City will serve as a support for programs and activities by:

- Providing for set-up and complimentary access to a large City facility for three community events per Sister City per fiscal year. All cost of food, drinks, and materials are the responsibility of the Sister City Committee.
- Accepting gifts from the Sister City. Said gifts are the property of the City and shall be displayed at a City facility or distributed at the City's discretion.
- Providing up to \$2,500 per year for a Sister City with a student exchange program of 5 to 9 student delegates and up to \$5,000 per year for a Sister City with a student exchange program of 10 or more student delegates.

Coordinated through the City Manager's Office, the City will serve as a support for Sister City programs and activities by:

- Providing access to postage, fax, copying, and printing equipment to Sister City Committee members for support of Sister City events in which the City is participating. City staff is not responsible for preparing mailings or printed materials.
- Providing the use of meeting room space (up to 18 per calendar year) at no cost to the Sister City Committee for related activities. Meeting room space does not include Cupertino Community Hall or the Quinlan Community Center's Cupertino Room.
- Providing City promotional gift items typically given at community events to government representatives from visiting countries. These include, but are not limited to: logoed t-shirts, pens, reusable bags, and lapel pins. The cost of each promotional gift or gift bag shall not exceed \$25. Additional gifts presented to members of a Sister City delegation are the responsibility of the Sister City Committee.
- Facilitating participation of City officials.

City of Cupertino Responsibilities (With regard to non-City supported Sister City Committees):

- The City shall maintain registration with the Sister Cities International organization.
- Provide the use of meeting room space (up to 4 per calendar year) at no cost to the Sister City Committee for related activities. For additional meeting room uses, non-City supported Sister City Committees shall be charged the facility use

resident rate on the rental of any City facility. Meeting room space does not include Cupertino Community Hall or the Quinlan Community Center's Cupertino Room.

Travel and Program Expenses:**Program Expenses:**

- The City Council will, as part of its annual budget adoption process, establish a program budget for anticipated City supported Sister City program activities. This budget will include up to \$2,500 for a Sister City with a student exchange program of 5 to 9 student delegates and up to \$5,000 for a Sister City with a student exchange program of 10 or more student delegates, as funds allow. An additional \$5,000 will be considered for adult delegation visits every 5 years. This adopted budget, less the cost of the Sister City membership fee, will be remitted to the Committee once an accounting of the prior year expenditures have been received and reviewed by the Finance Department. These funds represent the City's sole monetary commitment each fiscal year with the exception of the items listed above.

Travel Expenses:

- The City will pay for 50% of one trip per year, per Councilmember, provided the trip is in conjunction with an official delegation.

All other Council or City Staff travel for Sister City programs must be funded by Sister City Committee fundraising activities, or by the individual traveling council or staff member, unless authorized in advance by the City Council.

New Affiliations:

To ensure that there is a broad base of community support for a global partnership, the citizen committee responsible for implementing the Sister City Program should include at least 10 active Cupertino residents who are committed to making a new affiliation successful.

No more than one Sister City relationship may be established in any given country.

Proposal Process

The new Sister City Committee will prepare and submit the following to the City of Cupertino:

- Detailed demographic profile of the prospective city
- Application for a formal, incorporated 501(c)(3) structure, with officers and appropriate subcommittees

- Documentation of broad-based community support, with a minimum of 10 members on the organizing committee
- A preliminary program plan outlining objectives and funding sources

If the City Council adopts a resolution establishing a new Sister City relationship, the City shall register that new Sister City with Sister Cities International. If the proposed new Sister City Committee desires to operate a student exchange program (with a minimum of 5 student delegates and open to any school within the Cupertino Union School District and/or Fremont Union High School District boundaries) and demonstrates that it can meet its responsibilities as a City supported Sister City Committee, the City shall adjust the budget for the following year to provide for appropriate financial support.

Terminating a Sister City Affiliation

While regrettable, it is sometimes necessary for a city to terminate a Sister City affiliation. Sister City affiliations are meant to be long-standing, official city linkages that involve extensive community participation beyond government. For a variety of reasons, a Sister City relationship may lose community interest and support, and Cupertino or the Sister City may opt to terminate the Sister City relationship.

If a Sister City affiliation is inactive for a period of three years and there is a lack of community support for the Sister City relationship to continue, the City may initiate the process to terminate the Sister City affiliation with the Sister City and Sister Cities International.

FRIENDSHIP CITIES

Intent of Friendship City Affiliations:

The City recognizes the value of developing people-to-people contacts as a way to further international communication and understanding. Friendship City partnerships can be effective in fostering increased global cooperation and communication. Friendship cities may be established, however, they will not be considered official Sister Cities and are not eligible for City funding.

New Affiliations:

All proposed Friendship City relationships must have Councilmember and community sponsorship and be approved by the City Council. The Friendship City will submit a Friendship City application to the City of Cupertino, which requires sponsorship from a Council Member and a citizen's committee to ensure the new affiliation is successful. If approved, the City will issue a signed Letter of Intent establishing the Friendship City

relationship.

A Friendship City affiliation will be effective for two years and may be renewed every two years.

Friendship City Committee Responsibilities:

- Identify, manage, coordinate, and implement all activities related to the Friendship City program.
- Maintain communication with the affiliate Friendship City, ensuring the counterpart is equally committed.
- Work with city staff at least two months in advance in arranging official promotional gifts and meetings for foreign delegations. For local groups traveling abroad and bringing city gifts, similar notice is required, unless waived by the City Manager.

City of Cupertino Responsibilities:

Coordinated through the City Manager's Office, the City will:

- Issue a signed Letter of Intent establishing the Friendship City relationship in an effort to assist international delegation visits from the Friendship City
- Provide City promotional items typically given at community events to government representatives from visiting countries as the budget allows. These may include, but are not limited to: City t-shirts, pens, reusable bags, and lapel pins, to the extent there remains a budgeted amount to purchase such gifts and promotional items.
- Facilitate meetings with City officials.
- Conduct tours of city facilities.

Travel and Program Expenses:

Friendship City travel and program expenses will be treated as those of international delegations and will follow the guidelines outlined in this policy in the "Travel and Program Expenses" section under "INTERNATIONAL DELEGATIONS."

Renewal of Friendship City Relationship

Friendship City renewals should be requested by an official of the Friendship City with support of the Friendship City Committee. The Friendship City Committee should submit a renewal application, which includes:

- Intent to renew letter from Friendship City official on official letterhead.
- Summary of Friendship City delegation visits to Cupertino hosted by the Committee over the last two years.
- Summary of Cupertino delegation visits hosted by the Friendship City.
- Description of activities held and outcomes.
- How the relationship has been mutually beneficial for Cupertino and the friendship community.
- An updated profile of the Friendship City Committee.

Notification of the intent to renew the Friendship City relationship should be sent to the City at least 60 days in advance to ensure sufficient time to process the renewal. Friendship City Committees will also be expected to prepare a presentation to the City Council when the renewal is being considered.

Terminating a Friendship City Affiliation:

A Friendship City affiliation will be effective for two years. After two years, the Friendship City affiliation will automatically expire unless renewed.

While regrettable, it is sometimes necessary for a city to terminate a Friendship City affiliation prior to the end of the two year term. For a variety of reasons a Friendship City relationship may no longer be mutually beneficial, and Cupertino or the Friendship City may opt to terminate the Friendship City relationship.

INTERNATIONAL DELEGATIONS**Intent of International Delegations:**

The City recognizes the value of developing people-to-people contacts as a way to further international communication and understanding.

Delegations must contact city staff at least 60 days in advance in arranging meetings, unless waived by the City Manager.

City of Cupertino Responsibilities:

Coordinated through the City Manager's Office, the City will:

- Provide City promotional items typically given at community events to government representatives from visiting countries. These may include, but are not limited to: City t-shirts, pens, reusable bags, and lapel pins, to the extent there remains a budgeted amount to purchase such gifts and promotional items.
- Facilitate meetings with City officials.
- Conduct tours of city facilities.

Travel and Program Expenses:

Program Expenses -

The City Council will, as part of its annual budget adoption process, establish a program budget for promotional items for delegations. Promotional gifts or gift bags shall not exceed the cost of \$25 each.

Councilmembers on an official delegation visit to a Sister City or Friendship City typically present a gift to the host city dignitary, such as the Mayor. This host-city dignitary gift should not exceed \$200.

Travel Expenses -

International travel shall be at the expense of the traveling Councilmember unless authorized in advance by the City Council.

CITY COUNCIL POLICY

SUBJECT: SISTER CITY ACTIVITIES**NO.:** A-14

PURPOSE:

To establish a policy governing the City of Mountain View's (City's) responsibilities relating to sister city activities.

POLICY:

1. The City supports the sister city concept and its goal of strengthening global understanding between the peoples of the United States and other nations.
2. The City acknowledges that the Sister City Affiliation of Mountain View nonprofit organization (Affiliation) has primary responsibility for the implementation of sister city programs and events in Mountain View.
3. The City will support the Affiliation in its sister city activities as follows:
 - a. The City Manager shall designate a City staff member to serve as the City's liaison regarding sister city activities.
 - b. The City staff liaison will assume primary responsibility for coordinating and conducting all activities and events (e.g., meetings with City officials, receptions, tours, etc.) for visits by city officials from sister cities. For these official events, the City may request that the Affiliation provide some level of support to the City's efforts.
 - c. The City staff liaison will act in a support capacity to the Affiliation as it assumes primary responsibility for the planning and execution of activities and events for visits of other delegations.
 - d. The City will provide file cabinet space for storage of archival information.
 - e. The City will provide reasonable postage, facsimile, copying and/or printing support for sister city events in which the City is participating.
 - f. The City will provide the use of available City facilities (with the exception of the Center for the Performing Arts) at no cost to the Affiliation for sister city-related activities.

CITY COUNCIL POLICY

SUBJECT: SISTER CITY ACTIVITIES

NO.: A-14

4. A budget request shall be submitted by the City staff liaison annually detailing proposed sister city-related expenditures and funding levels for the upcoming year. This budget request shall be reviewed by the City Council during its annual City budget review and adoption process.
5. No City funds shall be directly provided to the Affiliation to support their general operating expenses.
6. City funds shall only be expended with the approval of the City Manager or his/her designee.
7. City funds shall be expended only for the following sister city-related expenses:
 - a. One-half of the food costs for the annual sister city dinner. No City funds will be used to offset the cost of alcoholic beverages, entertainment, equipment rental or other expenses related to the event.
 - b. Dues/membership costs associated with the City's membership in Town Affiliation Associations International. Membership/dues cost for the Affiliation will be the responsibility of the Affiliation.
 - c. City gifts, which will be presented to sister city representatives (student, business or government) during their visit to the City of Mountain View, or presented by representatives of Mountain View during their trips to sister cities.

City gifts and visit support activities will be provided to sister city visitors as follows:

- (1) An individual visiting from a sister city, but not part of any formal or informal delegation will receive: a City pin; a City information packet; and an invitation to meet with the City staff liaison and/or Mayor.
- (2) Groups visiting from a sister city, but not city government officers or members of the visiting sister city committee will receive: City pins; a welcoming gift (to be determined by the City staff under the direction

CITY COUNCIL POLICY

SUBJECT: SISTER CITY ACTIVITIESNO.: A-14

of the City Manager); City information packet; a meeting with the Mayor or his/her designee; a tour of the City; and an informal reception sponsored by the City.

- (3) Visiting sister city committee and/or student exchange groups will receive: City pins, a welcoming gift; City information packets; a meeting with the Mayor or his/her designee; a tour of the City; an informal reception sponsored by the City; and attendance to an event or activity (as determined by the City Manager), with the costs underwritten by the City (e.g., tickets to a Shoreline Amphitheatre event).
- (4) Visiting representatives from a sister city government will receive: City pins; a welcoming gift; City information packets; a meeting with the Mayor or his/her designee; attendance to an event or activity, with the costs underwritten by the City; and a luncheon or dinner hosted by the City.

d. Any other expenses approved by the City Manager or his/her designee.

- 8. As new sister city relationships are requested, the City shall coordinate its effort with the Affiliation to formalize a relationship with a new sister city. The new sister city relationship must be formalized by the adoption of a City Council resolution. Such resolutions shall identify the areas of common interest and activities which both parties wish to pursue through their sister city relationship (e.g., student exchange program, artistic and cultural exchanges, economic development outreach activities, sports team exchanges, etc.).

Revised: November 12, 1991, Resolution No. 15334

Effective Date: August 20, 1991, Resolution No. 15307

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A14-601CP

A Policy of the Sister Cities Committee of the City of Santa Cruz

Friendship and Sister City Adoption Policy

Sharing experiences and knowledge between the City of Santa Cruz and its Friendship and Sister Cities is a source of mutual enrichment. Successful Friendship and Sister City relationships promote peace and understanding by fostering mutual respect and cooperation between individuals and communities. They enhance the quality of life for citizens of both cities.

The intent of this document is to define the circumstances, criteria, and processes to nominate and adopt Friendship Cities and recommend to the Santa Cruz City Council the adoption of Sister Cities. Additionally, a process to reconsider existing relationships is outlined.

Mission and Purpose

The City of Santa Cruz desires to establish relationships with towns and localities abroad to provide opportunities to build friendships, learn about other cultures, and foster international understanding. To this end, the City of Santa Cruz has established the Santa Cruz Sister Cities Committee ("Committee"), a volunteer group of ordinary citizens who, with the support of local elected officials and local organizations, form long-term relationships with people and organizations in cities abroad. Through people-to-people relationships, the Committee pursues activities and exchanges in thematic areas that are important to both communities, including municipal, business, trade, educational, and cultural exchanges.

I. Defining Friendship and Sister Cities

- A. **A Friendship City** is a designated relationship, where both cities have the opportunity to explore the potential for becoming Sister Cities. Both cities enter into an agreement to develop and strengthen relationships through a variety of activities, including but not limited to:
 - Youth programs/exchanges
 - Visitor exchanges
 - Cultural and business exchanges
 - School affiliations/pen pals (adult & children)
 - Humanitarian projects
- B. **A Sister City** relationship is a broad-based, long-term partnership between two communities in two countries. This relationship is officially recognized after the mayor or highest elected official or (or if elections do not take place, the highest appointed official) from both communities sign an agreement. A city can have multiple Sister Cities, with community involvement by volunteers, civic organizations, nonprofits, municipal governments, the private sector, and others. Exchange possibilities are as described above for Friendship Cities.

II. Friendship and Sister City Selection Criteria & Process**A. Selection Criteria:**

Friendship and Sister Cities should ideally meet three sets of criteria:

- Criteria related to structural similarities associated with compatibility;
- Pre-existing or easily developed constituencies; and
- Geographic balance.

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Friendship and Sister City Adoption Policy

These criteria are described below.

1. Structural Similarities:

Potential Friendship and Sister Cities should ideally share certain structural commonalities with the City of Santa Cruz to better ensure compatibility and hence the circumstances needed for a long-lived and thriving relationship.

These structural criteria include:

- Population size
- Key industries
- Geographic characteristics
- Institutions of higher learning
- Similar values, such as tolerance and respect for the environment
- Similar goals for their Sister Cities program

For the City of Santa Cruz, a comparable city would be a university town of about 60,000 people located near the ocean or other large body of water with a municipal wharf or working harbor and served principally by tourism, technology, and agricultural industries.

While successful relationships are based, in part, on shared experiences that derive from structural similarities, the City of Santa Cruz should not insist on an exact match. In evaluating structural criteria, the Committee should look for cities that share most, or all, of the above criteria.

2. Existing or easily developed constituencies:

The City of Santa Cruz should enter into Friendship and Sister City relationships only with cities for which community support exists or can readily be developed. Support can take many forms. For example:

- Expatriate and ethnic ties
- Art and cultural relationships and exchanges
- Educational linkages, including alumni ties
- Service organization activities
- Economic and business relationships
- Youth organization activities

In choosing a Friendship or Sister City, the Committee should take cognizance of the number, variety, and depth of relationships between the City of Santa Cruz and that city that already exist and the level of community support in both cities for the relationship. The more existing ties, the stronger the relationship will likely prove to be and the greater the likelihood that relationship will successfully transition to, or be, a Sister City. In the absence of a preexisting base, the potential to develop a broad base of community support can and should be considered. However, given that the Santa Cruz Sister Cities Committee is a volunteer organization, the Committee should give preference to cities which already have local constituencies and community support in both cities. The Committee should avoid entering into Friendship or Sister City relationships with cities where it will be difficult to develop support among the community and the burden of such support will fall primarily on the Committee members.

A Policy of the Sister Cities Committee of the City of Santa Cruz*Friendship and Sister City Adoption Policy***3. Geographic Balance:**

The Committee should seek geographic balance for its Friendship Cities. Ideally, selected cities should be spread out across the globe rather than clustered in one geographic region. Currently, the City of Santa Cruz has Sister and Friendship Cities dispersed as follows:

- I. North/Central America:
 - Jinotepe, Nicaragua
- II. South America:
 - Puerto la Cruz, Venezuela
- III. Europe:
 - Sestri Levante, Italy
 - Alushta, Crimean Peninsula
 - Biarritz, France
- IV. Africa:
 - None currently
- V. Oceania
 - None currently
- VI. Asia:
 - Shingu, Japan

Future Friendship and Sister Cities would ideally be located in South America, Africa, and/or Oceania for geographic balance and a truly global network.

B. Process for Adding a Friendship City:

The Santa Cruz Sister Cities Committee will frequently be faced with requests to establish Sister City relationships with cities abroad. As a rule, the Committee should seek to preserve quality over quantity. Committee members' time and energy are limited, and should be focused on preserving, deepening, and expanding already existing Sister City and Friendship City relationships. However, excellent matches will come along, and the Committee should be prepared to identify them. The following process will help the Committee do so.

1. Upon receiving a request to establish a Friendship or Sister City relationship, the Committee shall seek a volunteer champion from the Committee membership to actively shepherd the request through the Committee's process. The champion will be a volunteer position only—neither the Chair nor the Committee can name a champion who has not volunteered. If such a volunteer is not identified from the Committee membership, the Friendship or Sister City request will not proceed. The Parks and Recreation staff liaison cannot fulfill this responsibility.
2. Requests for establishing Friendship or Sister City relationships may originate from other cities, members of the public, or Committee members.
3. When possible, Santa Cruz and the candidate Friendship/Sister City should exchange delegations or have other social or community exchanges prior to a formal designation in order to explore and determine all initial exchange possibilities.

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4. Prior to adoption as a Friendship City, the champion will prepare a written report for the Committee to include:
 - a. A profile of the city under consideration that details the structural characteristics of the city (population size, geographic location, presence of universities, key industries). Moreover, the profile should also detail the languages spoken in the area, give a brief introduction to the structure of the local government, provide a short history of the area, and describe any logistical challenges to travelling to and from the city under consideration.
 - b. A profile of the existing or likely constituencies for the Friendship City candidate in Santa Cruz.
 - c. A profile of the existing or likely constituencies in the city under consideration.
 - d. A description of potential focus areas for activities and exchanges with the Friendship City candidate, including a delineation of those potential activities and exchanges. This section of the report should describe how entering into a Friendship City relationship will benefit both cities.
 - e. Once the report is complete, the champion will request the staff liaison and/or Committee Chair to put the report's delivery on the next Committee agenda and formally notify the City Council of this proposal.
 - f. At a subsequent Committee meeting, the Committee will vote on whether or not to adopt the candidate city as a Friendship City; provided, that, if the City Council objects to such designation within 45 days of notification, the city will not become a Friendship City.

C. Capacity**1. Ceiling:**

There can be a maximum of two (2) Friendship Cities at a time.

2. Length of Friendship City Status:

The default is that Friendship City status runs for a two-year term.

3. Possibility of Extending or Shortening Term:

The Committee at its option may extend the Friendship City status for an additional year or may decide to consider a transition to Sister City status before the completion of a Friendship City term.

4. Informal Relationship:

It is intended that Friendship City status be informal and need not be reported to Sister Cities International.

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III. Sister City Selection Criteria & Process Selection Criteria

Before the conclusion of the Friendship City term, the city may be advanced to candidacy for Sister City status based on the totality of community and Committee support for such advancement and the interest expressed by the Friendship City in becoming a Sister City. It is expected but not required that a city will be a Friendship City prior to adoption as a Sister City and that, in addition to the criteria detailed in Section II, to become a Sister City a city will meet the following additional criterion:

1. At least one bilateral exchange of delegations has occurred after Friendship City status had been granted. That is, a delegation from the friendship city will have visited Santa Cruz, and a delegation from Santa Cruz will have visited the Friendship City, or at least two virtual “visits” or exchanges will have occurred.
2. One or more participating Committee members will have done the following:
 - a. Presented to the full Committee before a delegation departs or a virtual meeting occurs an outline of what they hope to learn and accomplish from the delegation or exchange.
 - b. Solicited questions from Committee members to be investigated during the delegation or exchange.
 - c. Reported their findings to the Committee and made recommendations.

A. Process:

Based on the above criterion the Committee may consider recommending a city to the City Council for Sister City status. While the city is being considered for Sister City status, its Friendship City status will be automatically renewed until the process is completed. The process for granting Sister City status is as follows:

1. Prior to the end of any Friendship City term, the chair of the subcommittee for the Friendship City seeking Sister City status will prepare a report, and deliver the report to the staff liaison and/or Committee Chair for provision to the Committee, that informs the members of the Santa Cruz Sister Cities Committee of the current scope of the relationship and its potential for growth. The report will contain at a minimum the following information:
 - a. A profile of the city under consideration that details the structural characteristics of the city (population size, geographic location, presence of universities, key industries). Moreover, the profile should also detail the languages spoken in the area, give a brief introduction to the structure of the local government, provide a short history of the area, and describe any logistical challenges to travelling to and from the city under consideration.
 - b. A detailed profile of the existing constituencies for the sister city candidate in Santa Cruz. A profile of likely future constituencies should also be provided if the subcommittee intends to involve more segments of the community in the relationship.

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- c. A detailed profile of the existing constituencies for making Santa Cruz a sistercity in the city under consideration. A profile of likely future constituencies should also be provided if the subcommittee knows of it counterpart's plans to expand the relationship to other communities in the candidate city or if the subcommittee has plans to reach out to other community groups in the candidate city.
 - d. A description of the activities and exchanges that have occurred already involving the sister city candidate. This section should not only include a description of the inbound and outbound delegations, but also descriptions of other activities and exchanges in which the two cities have engaged.
 - e. A description of the activities and exchanges that are anticipated for the next five years. With regard to exchanges, the five-year plan should provide a realistic description of their type, frequency, and method.
 - f. A description of how a permanent relationship will be of mutual benefit.
 - g. A recommendation for or against Sister City status.
1. At the same time the report is delivered, the chair of the subcommittee will request the staff liaison and/or Committee Chair to put the status of the city on the next Committee agenda.
 2. The Committee will hear and discuss the report at the next Committee meeting if possible and may either vote on whether to recommend to the City Council to advance the city to Sister City status, may request further information or may determine to hold such vote at a subsequent Committee meeting.
 3. If not previously voted on, at a subsequent committee meeting, the Committee will vote on whether to recommend to the City Council to advance that city to Sister City status.
 4. In the event the Committee votes to recommend to the City Council to advance a city to Sister City status, the Committee Chair or subcommittee chair (or other designated Committee member) will notify the City Council of such vote and will be responsible for working with the City Council to advance the candidacy of the city. If the City Council votes in favor of making the City a Sister City, the subcommittee chair (or other designated Committee member) will be responsible for (i) putting in place a formal agreement between the City of Santa Cruz and the Sister City which must be signed by the mayor or other highest elected official (or if no election, the highest appointed official) of both cities and (ii) forwarding such agreement to Sister Cities International.
 5. In the event the Committee or the City Council votes not to advance a city to Sister City status, then any Friendship City status will expire at the end of the original term (or earlier if so voted by the Committee) and the city no longer will be a Friendship City. If such Friendship City status has been reported to Sister Cities International, the Chair or subcommittee chair shall notify Sister Cities

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International of the termination of the Friendship City status.

IV. Active, Inactive, and Emeritus Sister Cities

A. The activity level of our relationships will vary:

While active relationships with all Sister Cities would be ideal, the reality is that some relationships will become dormant. To deal with this situation, the Santa Cruz Sister Cities Committee needs a mechanism for distinguishing between active and inactive relationships. Sister Cities International has such a mechanism: inactive sister cities can be formally transitioned to an emeritus status or Sister City status can be terminated.

B. “Inactive” Status.

For our Committee’s purposes, an intermediate step between active and emeritus is added: “Inactive” status. This step would be an informal inactive status which Sister Cities International would not be informed about. It would be for our Committee’s use only. In practice, the Committee should deem those Sister Cities for which there have been no or very limited interactions for 3 years to be Inactive. The Committee may also deem a city to be Inactive if there are other extenuating circumstances that make Inactive status advisable or necessary. All cities that are deemed Inactive can be managed by one Committee member who will report on the status of the relationship at least once per year or more frequently if significant interactions are restarted or the extenuating circumstances no longer apply. Once made Inactive, a city can return to active status, but until then, they will be less of an administrative burden on the Committee.

C. Website.

In distinguishing between active and Inactive Sister Cities, the Committee’s online presence (City website, Facebook page) can list the active relationships as our Sister Cities and include a section mentioning our Inactive Sister Cities. By doing so, the Committee can identify its active relationships while also ensuring that Inactive cities remain visible to the community for those who might be inspired to help us restore these dormant relationships. The website also may, but is not required to, list cities that are in Friendship City or Emeritus status.

D. Emeritus Status.

Sister Cities for which there have not been any significant interaction for a total of five years, or which have been in Inactive status for at least two years, or if there are other extenuating circumstances that make Emeritus status advisable, can be considered for formal emeritus status. The Committee periodically should evaluate whether to recommend to the City Council to place any Sister City which meets such criteria into Emeritus status.

1. In the event the Committee votes to recommend to the City Council to place a Sister City into Emeritus status, the Committee Chair or subcommittee chair (or other designated Committee member) will notify the City Council of such vote and will be responsible for working with the City Council to place such Sister City into Emeritus status, including obtaining a letter from the mayor or highest elected official of Santa Cruz to the Sister City indicating that Santa Cruz considers the relationship dormant and wishes to change its status to Emeritus. In such case, a copy of such letter will be sent to Sister Cities International to inform of this change in status.

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2. In the event the Committee or City Council votes not to place such Sister City into Emeritus status, the Sister City will continue to be a Sister City.

E. Re-Evaluation of Emeritus Status.

While a Sister City is in Emeritus status, the Committee periodically may evaluate whether that Sister City should remain in Emeritus status or alternatively should be removed from Emeritus status because either (1) the Committee votes to revive the Sister City relationship or (2) the Committee votes to terminate the Sister Cities status entirely.

1. In the event the Committee votes either to revive or terminate the relationship, the Committee will designate a Committee member to work with the City Council either to revive such relationship or to terminate it respectively, including obtaining a letter from the mayor or highest elected official of Santa Cruz to the Sister City indicating that Santa Cruz wishes to end the emeritus relationship and either revive the Sister City relationship or terminate it respectively. In either event, the Chair or subcommittee chair shall notify Sister Cities International of the revival or termination (if required to so notify) of the Emeritus Sister City status.

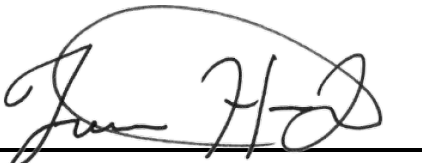
2. In the event the Committee or City Council votes not to change a city's Emeritus status, the city will continue to be an Emeritus Sister City.

Last revised by City Council:

April 26, 2022
March 22, 2016

ATTEST:

X



Tremain Hedden-Jones
Secretary to the Committee

RESOLUTION NO. 161-18 (CM)**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
WATSONVILLE ESTABLISHING COUNCIL SISTER CITY POLICY IN
THE CITY OF WATSONVILLE**

WHEREAS, it is in the best interest of the residents of the City of Watsonville to promote peace, understanding, and prosperity through people-to-people relationships, cultural understanding, cultural exchange, and sharing arts, education, trade, agricultural practices and customs.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY
OF WATSONVILLE, CALIFORNIA, AS FOLLOWS:**

That the Council hereby establishes the following Sister-City Policy to be followed by staff and members of the Council until changed or terminated.

That the Council will consider requests to establish new sister city relationships only when such requests from another United States or foreign city are sponsored by a local, organized group which demonstrates an interest and ability to establish and maintain an active relationship with the proposed sister city over a substantial period of time by regular communication and bi-lateral visits by Watsonville and the proposed sister city.

BE IT FURTHER RESOLVED:

That the Council hereby adopts the following policies about participation in City recognized sister city activities.

1. That a sister city relationships shall be established and may be terminated only by Council resolution.

2. That a sister city relationship may be established only when the Council finds that an identified local, organized sponsoring group of individuals agree to promote and manage the relationship, demonstrate the capacity to be and remains the primary means of communication and remain financially responsible throughout the period of the sister city relationship.

3. That the sister city relationship shall be terminated by Council action unless a sponsoring group satisfies Policy 2 above.

4. That the sponsoring group shall organize and actively participate in bi-lateral meaningful mutual meetings or exchange visits with the sister city.

5. That a request for sister city relationship shall be approved only upon demonstrated good cause supported by a written document describing the benefits to such a relationship, any duties of the sister city and the City of Watsonville, and a request from the proposed sister city.

6. That each sponsoring group shall be responsible for all costs of a visit to the sister city, but not limited to accommodations, meals, tours, and travel.

7. That City staff and elected or appointed officials may participate in a sister city program providing it shall be at no expense to the City.

8. That no City funds shall be used for sister city expenses, including but not limited to transportation, lodging, or travel related meals.

9. That all sister city funds from the City shall require an application from the sponsoring sister city committee and appropriation in the City budget process. No such funds may be used for transportation, meals or lodging.

10. That the Council encourages sister city activities and that funding occur through a 501(c)3 non-profit charitable corporation and that the public be encouraged to participate in and contribute to promote cultural and economic relationships with sister cities.

11. That each member of a sister city delegation shall comply, to the extent applicable, with the Political Reform Act and regulations promulgated thereunder, particularly Chapter 9.5 (Ethics) of Division 6¹ and in particular, Section 18944 “Payments Made to an Agency for Use by Agency Officials.”

12. That each member of a sister city delegation shall comply, to the extent applicable, with the Political Reform Act and regulations promulgated thereunder, particularly Chapter 9.5 (Ethics) of Division 6² and in particular, Section 18950.1 “Exception: Payments for Travel Made in Conjunction with Official Agency Business.”

13. That each member shall also comply, to the extent applicable, with Watsonville’s Election Campaign Contribution Control Ordinance found in Chapter 6 of Title 1 of the Watsonville Municipal Code.

14. That travel with family members or partners shall be paid by the family members.

15. That the City Clerk shall be notified at least two months in advance of any planned visit to Watsonville to best accommodate visitors and travelers. The sponsoring committee shall submit to the City Clerk within fifteen (15) days an itemized report of all expenses incurred and source of payment related to the sister city event.

¹ 2 California Code of Regulations 18930 et seq

² *ibid*

16. That sister city visits by City officials in their capacity as mayor, mayor pro tem or members of the Council shall be limited so as to include the Mayor and no more than two Council members so as to not burden any sister city and to encourage participation by members of the community.

17. That the Mayor (or if the Mayor declines, then the Mayor pro tem) have first-priority in the City's delegation. Two additional Council members may be designated as part of the delegation, in order of seniority (time served on Council and if there is a tie, then in alphabetical order by last name). If the Mayor (or Mayor pro tem) or Council member is unable or otherwise declines to attend, then the next senior Council member (determined in the same manner) becomes eligible. It is the policy of the Council that a Council member who has visited a sister city within the last twelve months (measured back from the date of the proposed new visit) not be included in a second visit to a sister city until twelve months have passed since the return.

18. That members of the official sister-city delegation shall be designated only in this way.

19. That the formation of a sister city relationship shall not imply or express approval or disapproval of the politics or government practices of elected or appointed officials, policies, cultural practices, or conduct of the sister community, which may run contrary to the politics, policies, cultural practices, or actions of the City of Watsonville or the Council.

20. That participants in sister city exchanges may express their personal First Amendment political, cultural, religious, or other beliefs while participating in sister city

programs, however sister city relationships and activities are intended to be nonpartisan, non-denominational, and inclusive of all races, cultures and ethnicities.

21. That the members of an official City of Watsonville delegation are encouraged to have robust, informed discussions while travelling and participating as part of the sister city program however no member of the delegation may speak for the City or the Council unless and except through resolution or motion at a noticed public meeting.

22. That the City Clerk shall be responsible for the direction, management, or administration of sister city activities.

The foregoing resolution was introduced at a regular meeting of the Council of the City of Watsonville, held on the 9th day of October, 2018, by Member Hernandez, who moved its adoption, which motion being duly seconded by Member Coffman-Gomez, was upon roll call carried and the resolution adopted by the following vote:

AYES: COUNCIL MEMBERS: **Bilicich, Coffman-Gomez, Dutra, Garcia, Gonzalez, Hernandez, Hurst**

NOES: COUNCIL MEMBERS: **None**

ABSENT: COUNCIL MEMBERS: **None**

Lowell Hurst, Mayor

ATTEST:

City Clerk

Oct 15, 2018
Date

APPROVED AS TO FORM:

City Attorney

I, Beatriz Vázquez Flores, City Clerk of the City of Watsonville, do hereby certify that the foregoing Resolution No. 161-18 (CM) was duly and regularly passed and adopted by the Watsonville City Council at a meeting thereof held on the 9th day of October, 2018, and that the foregoing is a full, true and correct copy of said Resolution.

Beatriz Vázquez Flores, City Clerk

Date Oct 15, 2018

CITY OF MARINA
SISTER CITIES POLICY

DEFINITION:

A Sister City is a broad-based, long-term partnership between two communities from two countries. A relationship is officially recognized after the elected bodies from both communities sign off on an agreement to become Sister Cities. A city can have any number of Sister City relationships, with community involvement ranging from volunteers and representatives from municipal governments, civic, and nonprofit organizations. Each Sister City organization is independent and can pursue activities and areas important to both communities, including municipal, business, trade, educational, cultural exchanges, and projects with their Sister City.

PURPOSE:

To establish a policy governing the City of Marina's ("City") responsibilities relating to Sister City activities. Sister City relationships are effective when organizations of interested residents in one community work with interested residents in another city to promote communication and understanding among people of different cultures.

The City is committed to promoting Sister City relationships between the City and its Sister Cities by hosting Sister City delegations; promoting international understanding as a member of Sister Cities International, Inc. ("SCI"), the non-profit membership organization which registers and coordinates Sister City relationships between communities in the U.S. and cities worldwide; and advancing educational, cultural, and artistic awareness.

POLICY:

1. A Sister City proposal will require recommendation by a member of the City Council.
2. Establishing a Sister City relationship requires approval by the City Council, a signed Memorandum of Understanding ("MOU") between the City and the proposed Sister City, and recognition by SCI.

The City will evaluate proposals for a new Sister City affiliation and Council approval based on, but not limited to, the following guidelines:

- a. A city chosen for a Sister City affiliation should be from a country that has established diplomatic relations with the United States. There should be the potential for genuine people-to-people contact; communication and visitation should be able to occur freely in both directions.
- b. The proposed Sister City should be similar in population size, and/or role in the region, and/or have cultural, educational, socio-economic, governmental, or other tangible features in common with Marina, making it an appropriate Sister City.

- c. There should exist in the City an identifiable resident group or association, which favors the proposed affiliation and intends to pursue a meaningful program after the relationship is established. The group should be in a position to be the primary organizer and finance its own activities.
 - d. A similar identifiable resident group or association should exist in the proposed Sister City, with a clear indication of intent to carry out active mutual programs.
 - e. The municipal government of the proposed Sister City should demonstrate support for establishing and developing a Sister City affiliation with the City.
3. The City will support Sister City activities as follows:
- a. The City Manager shall designate a City staff member to serve as the City's liaison regarding Sister City activities.
 - b. The City staff liaison will act in a support capacity to the affiliation as it assumes primary responsibility for the planning and execution of activities and events for visits of other delegations.
 - c. The City will provide reasonable postage, facsimile, copying and/or printing support for Sister City events in which the City is participating.
 - d. The City will provide set-up and complimentary access to City facilities for Sister City events. Sister City delegations and community sponsoring organizations must contact City staff at least sixty (60) days in advance for any formal visits, events, and meetings.
 - e. A budget request may be submitted by the City staff liaison detailing proposed Sister City-related expenditures. No City funds shall be directly provided to the affiliation to support their general operating expenses.
 - f. City funds may be expended for Sister City-related expenses such as:
 - (1) Annual membership dues to SCI.
 - (2) Light refreshments for meetings and activities when deemed appropriate.
 - (3) Exchange of promotional and formal gifts are typical of Sister City visits between both delegations. Modest City promotional gifts may be funded by the City.
 - (4) Gifts and/or memorabilia presented to the City from a Sister City delegation and intended for the City becomes the property of the City and shall be displayed at a City facility or distributed at the City's discretion. Gifts or memorabilia intended for and received by individual City Councilmembers or City employees are subject to applicable Fair Political Practices Commission and Government Code reporting requirements.
 - (5) When a Councilmember initiates a request to visit a Sister City, such a request will be made in writing to the City Council, outlining the proposed itinerary, how travel and

- expenses will be funded, and other assistance City staff will be asked to provide (i.e., gifts to be presented to officials of the Sister City).
- (6) Travel accommodations and expenses for Sister City delegation visits will be paid by the individual participant(s), or any sponsoring community organization. The City will not fund travel nor reimburse travel or lodging expenses for Sister City visitors to the City.
 - (7) Any other expenses as approved by the City Manager or their designee.
4. If a Sister City affiliation is inactive for a period of five years or longer, or if there is a lack of community support through the community sponsoring organization for the Sister City to continue, the City may initiate the process to place the relationship into emeritus status (an inactive Sister City relationship) or terminate the Sister City affiliation with the Sister City.

MEMORANDUM OF UNDERSTANDING

**AGREEMENT FOR A SISTER CITY RELATIONSHIP BETWEEN THE CITY OF
MARINA AND _____**

WHEREAS, the City of Marina, California, United States of America, and _____, established a Sister City relationship on _____, and;

WHEREAS, both cities seek to enrich cultural understanding, create adult and student exchange opportunities, and broaden cooperation to encourage goodwill between the Cities, and;

WHEREAS, the City of Marina and _____ support the promotion of mutual understanding, expansion of official and non-governmental exchanges, and friendship through the promotion of peace, stability and prosperity in their respective region and the world at large, and;

WHEREAS, in order to develop a Sister City relationship with cooperation between the City of Marina and _____, both cities agree to a Memorandum of Understanding ("MOU") to support a Sister City relationship on the following terms:

1. To promote common prosperity and development, both Cities will organize, on the basis of equality, mutual benefit and goodwill, cultural exchanges and other information sharing that may include art, business and commerce, culture, governmental administration, health and sports interests, history, science, technology and other information sharing.
2. Citizens, civic and business groups of each city are recognized as ambassadors of goodwill to organize cultural exchanges that may include the above topics.
3. Each city will have an identifiable resident group or association that should exist in the proposed Sister City, with a clear indication of intent to carry out active mutual programs and is in a position to be the primary organizer and finance its own activities, including accommodations, meals, tours and visits, and event expenses unless agreed upon in advance by the City Council of the City of Marina.
4. Each city shall organize cultural exchanges, to the extent possible, involving adults and students within the duration of this MOU. Each exchange or visit shall be reviewed in advance between the City of Marina's resident association and representatives of _____.
5. Cultural exchange visit details and activities shall be cooperatively agreed upon by the sponsoring organizations. Activities shall be provided with the objective to deepen cultural awareness and friendship between citizens, business leaders, and government leaders.

6. Both Sister Cities will agree that all elements of the Sister City relationship are to remain noncontroversial and will maintain that historically controversial political issues play no part in this Sister City relationship
7. The effective term for this MOU shall be for three years following the date of execution. Prior to expiration of the MOU the Sister City relationship shall be renewed by the City Council of the City of Marina and representatives of _____ to evaluate the progress of the relationship and recommend whether the relationship shall continue.
8. This MOU represents the entire agreement between the cities. It may not be changed or modified without a resolution signed by City officials from both participating Cities.

These two Cities hereby execute the MOU to expire within three years from the noted date(s).

_____,
On its behalf

City of Marina,
On its behalf

(City official)
Date signed:

Bruce C. Delgado, Mayor
Date signed: