A G E N D A
CITY OF SEASIDE
CITY COUNCIL

7:00 PM MEETING
VIRTUAL ONLY
Thursday, January 21, 2021
7:00 PM

This meeting is compliant with Governor Newsom's Executive Order N-29-20 which allows local legislative bodies to hold public meetings electronically only, without a physical location for public participation, accessible only telephonically or otherwise electronically (video conferencing) to all members of the public seeking to observe and address the local legislative body, in order to avoid public gatherings, and until further notice.

REMOTE PUBLIC COMMENTS To make a public comment, the following options are available:

- Before the Meeting via Email: Written comments can be emailed to CityClerk@ci.seaside.ca.us Include the following subject line: "Public Comment Item # (insert the agenda item number relevant to your comment). Written comments must be received by 5:00 p.m. on the day of the meeting. All submitted comments will be provided to the City Council or the Board for consideration, compiled as part of the record, and may be read into the record.
- During the Meeting via Oral Comments: When the Chair calls for public comment, attendees can queue to speak with the "Raise Hand" feature. On the Zoom application, click the "Raise Hand" button. On the phone, press *9. The Secretary to the Board will call speaker names and unmute speaker microphones. You will have up to 3 minutes to provide your comments, with time set by the discretion of the Mayor. Please note, if you chose to make comments orally, your written comments will not be read but will be included in the final record.

In an effort to ensure the virtual process closely follows our normal process, public comment will be accepted in writing during the meeting, but may not be read into the record during the meeting, but will be included as part of the final administrative record. Please do not plan to use the chat or Q&A features to put a comment on record. These resources are for tech support only

VIRTUAL MEETING ACCESS
This meeting can be watched via the City of Seaside You Tube channel
https://www.youtube.com/channel/UC1Cu7854Ohtjpr_XV1tDvRg
Or by joining the Zoom webinar link https://us02web.zoom.us/j/81936832059
Or call in phone number: 669-900-9128
Zoom Meeting Id 819 3683 2059

1. CALL TO ORDER

2. ROLL CALL – ESTABLISHMENT OF QUORUM

Ian N. Oglesby Mayor

David R. Pacheco	Mayor Pro Tem
Jason Campbell	Council Member
Jon Wizard	Council Member
Alexis Garcia-Arrazola	Council Member

3. INVOCATION AND PLEDGE OF ALLEGIANCE

4. REVIEW OF AGENDA

If there are any items that arose after the 72-hour posting deadline, this is the point in the meeting where a vote may be taken to add the item to the agenda. (A 2/3-majority vote is required).

5. PUBLIC COMMENT

Members of the public wishing to address the Board on matters within the jurisdiction of the City of Seaside, but not on this agenda, may do so during the Public Comment period for up to three (3) minutes. Public Comments on specific agenda items are heard under that item. For the public record, please state your name.

6. PUBLIC AGENCY COMMUNICATIONS

This is a time specifically set aside for representatives of public agencies to make brief comments of general interest to the City Council and the community.

7. PRESENTATIONS

A. SOLAR PROJECT COMPLETION REPORT

B. INTRODUCTION OF NEW ENVIRONMENTAL SERVICES COOPERATIVE AGREEMENT STAFF MEMBERS

C. MONTEREY COUNTY COVID-19 TESTING SITE

D. PRESENTATION ON THE CITY'S COMPREHENSIVE ANNUAL FINANCIAL REPORT

8. CONSENT AGENDA

A. APPROVE MINUTES FROM JANUARY 7, 2021

RECOMMENDATION: Approve the Minutes as presented.

B. APPROVAL OF A PROCLAMATION AFFIRMING OATHS TO DEFEND THE U.S. CONSTITUTION, SUPPORT THE RULE OF LAW AND SELF-DETERMINATION, AND CALL FOR JUSTICE FOR ILLEGAL ACTS

COMMITTED AT THE UNITED STATES CAPITOL ON JANUARY 6, 2021

RECOMMENDATION: Adopt the proclamation.

C. ACCEPT AND FILE THE JUNE 30, 2020 COMPREHENSIVE ANNUAL FINANCIAL REPORT, THE GOVERNANCE LETTER AND THE GANN LIMIT REPORT

RECOMMENDATION: Receive, review, discuss and accept the June 30, 2020 Comprehensive Annual Financial Report, the Governance Letter and the Gann Limit Report for the City of Seaside.

D. APPROVE ENVIRONMENTAL SERVICES COOPERATIVE AGREEMENT (ESCA) QUARTERLY REPORT

RECOMMENDATION: Approve report as presented.

E. AUTHORIZE BUDGET TRANSFER FOR POLICE DEPARTMENT BI-DIRECTIONAL AMPLIFIER

RECOMMENDATION: Authorize the budget transfer of $17,168.06 from the Police Department Training and Education Account to the Police Department Radio Repair Account.

F. APPROVE A CONTRACT CHANGE ORDER WITH OLYMPUS AND ASSOCIATES FOR AN AMOUNT OF $86,970.12 FOR THE MUNICIPAL WATER TANK REHABILITATION PROJECT TO INCLUDE FULL REMOVAL AND RECOATING OF BOTH TANKS EXTERIOR COATING AND REPAIR OF THE EXISTING CORRODED ROOF VENTS ON BOTH TANKS.

RECOMMENDATION: Adopt a Resolution to approve a contract change order with Olympus and Associates, Inc. (Olympus) for an amount not to exceed $86,970.12. Change Order includes cost for full existing exterior coating removal and coating application on both tanks and the replacement of the corroded roof vents at the Seaside Municipal Water Tank Site.

G. ADOPT A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A RADIO COMMUNICATION SITE LEASE AGREEMENT BETWEEN THE CITY OF SEASIDE AND THE COUNTY OF MONTEREY FOR THE INSTALLATION AND OPERATION OF A PUBLIC SAFETY RADIO TRANSMISSION TOWER

RECOMMENDATION: Adopt resolution to authorize the City Manager to enter into a radio communication site lease agreement between the City of Seaside and the County of Monterey for the installation and operation of a public safety radio transmission tower.

H. APPROVE A RESOLUTION MODIFYING THE POSITION ALLOCATION LIST TO ADD ONE FULL-TIME ASSISTANT FINANCE DIRECTOR

RECOMMENDATION: Approve the resolution modifying the Position Allocation List to add the position of Assistant Finance Director.

9. PUBLIC HEARING

A. ADOPTION OF AN ORDINANCE TO AMEND SEASIDE MUNICIPAL CODE (SMC) SECTION 17.98.020: DEFINITIONS OF SPECIALIZED TERMS AND PHRASES REMOVING TATTOO AND BODY PIERCING SERVICES FROM THE USE CATEGORY OF PERSONAL SERVICES – RESTRICTED AND ALLOWING FOR TATTOO AND BODY PIERCING/BODY ART SERVICES TO BE ESTABLISHED BY-RIGHT IN THE CMX, CC, AND CRG ZONES UNDER THE USE CATEGORY OF PERSONAL SERVICES (SECOND READING)

RECOMMENDATION: Approve the second reading and adopt the ordinance as presented.

10. BUSINESS ITEMS

A. CONSIDERATION OF, AND DIRECTION TO THE CITY MANAGER REGARDING, CONTRACT FOR COVID TESTING SERVICES

RECOMMENDATION: Review contract options for COVID-19 testing services as presented at the meeting.

B. APPROVE RESOLUTION REALLOCATING 0.067 AF WATER FROM COMMERCIAL FUND TO INSTITUTIONAL FUND, AND APPROVAL OF WAC-20-05 APPLICATION FROM GRACE CHURCH OF MONTEREY BAY, PROPERTY OWNER AND APPLICANT, REQUESTING 0.067 AF OF WATER FOR THE CHURCH LOCATED AT 1949 WARING STREET IN THE SINGLE FAMILY RESIDENTIAL (RS-8) ZONING DISTRICT. THE PROJECT IS EXEMPT CLASS1, SECTION 15301.A FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA) GUIDELINES.

RECOMMENDATION: Approve Resolution reallocating 0.067 AF of water from the Commercial fund to the Institutional fund, and approve WAC-20-05 application authorizing applicant Grace Church of Monterey Bay the necessary water to allow the addition of a 960 modular building to serve as a Sunday school room for the children of parishioners coming to attend services on Sunday. The project is exempt Class 1, Section 15301.A from the California Environmental Quality Act (CEQA) guidelines.

11. COUNCIL MEMBER REQUESTS

12. MAYOR, CITY COUNCIL, CITY MANAGER AND CITY ATTORNEY COMMENTS AND REPORTS ON COMMITTEE ASSIGNMENTS

This is a time specifically set aside for members of the City Council, the City Manager and City Attorney to make brief comments of general interest to the community, make requests that items be added to future City Council meeting agendas as necessary and report on committee assignments.

13. ADJOURNMENT

Next Regularly Scheduled Meeting:
February 4, 2021
7:00 PM

The City of Seaside is committed to providing accessible facilities and accommodating people with disabilities in all of its services programs and activities. If special considerations are needed by any person to fully participate in this meeting, contact the City Clerk at 899-6707 no fewer than two business days prior to the meeting to allow reasonable arrangements. Agendas are posted at: http://www.ci.seaside.ca.us/129/City-Council-Committee-Agendas

Agenda-related writings or documents provided during public meetings are available for public inspection during the meeting or from the office of the City Clerk. This agenda is posted in compliance with California Governor Newsom's Executive Orders N-29-20 and N-33-20.

DRAFT MINUTES
CITY OF SEASIDE
CITY COUNCIL

REGULAR MEETING
VIRTUAL ONLY
Thursday, January 7, 2021
7:00 PM

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1. CALL TO ORDER

Mayor Oglesby Called the meeting to order at 7:00 PM

2. ROLL CALL – ESTABLISHMENT OF QUORUM

PRESENT: Campbell, Garcia-Arrazola, Oglesby, Pacheco, Wizard
ABSENT: None

3. INVOCATION AND PLEDGE OF ALLEGIANCE

4. REVIEW OF AGENDA

No Changes.

5. PUBLIC COMMENT

Kate Daniels, Steven Goings, Emari Gardenhire, Audra Walton, Lyvesha Franklin, Ronald Britt

6. PUBLIC AGENCY COMMUNICATIONS

Kate Daniels reported that the Casa De Noche Buena shelter will begin accepting applications. Recreation Director Meewis reported on the next food distribution.

7. PRESENTATIONS

A. INTRODUCTION OF FIRE CHIEF MARY GUITIERREZ

8. CONSENT AGENDA

Items C, D and E were pulled from consent agenda.
On motion by Council Member Pacheco, seconded by Council Member Wizard and passed by the following vote, the City Council approved Consent Agenda Items A and B.

AYES: Campbell, Garica-Arrazola, Oglesby, Pacheco, Wizard
NOES: None
ABSENT/ABSTAIN: None

A. APPROVE MINUTES FROM DECEMBER 17, 2020

Action: Approved

B. APPROVE AND FILE CITY CHECKS

Action: Approved

C. <u>A RESOLUTION ACCEPTING AN AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT WITH WORKBENCH FOR AN ADDITIONAL $31,022 FOR SUBCONTRACTED WORK FOR PLANS ASSOCIATED WITH THE ADU DEMONSTRATION PROJECT</u>

Action: Approved and Adopted Resolution 21-02
On motion by Mayor Pro Tem Pacheco, seconded by Council Member Wizard and passed by the following vote, the City Council approved the item and adopted resolution 21-02.

AYES: Campbell, Garica-Arrazola, Oglesby, Pacheco, Wizard
NOES: None
ABSENT/ABSTAIN: None

D. <u>APPROVE RESOLUTION AUTHORIZING EXECUTION OF AN MEMORANDUM OF UNDERSTANDING FOR STUDENT SUPPORT SERVICES WITH THE MONTEREY PENNINSULA UNIFIED SCHOOL DISTRICT.</u>

Action: Approved and Adopted Resolution 21-03
On motion by Mayor Pro Tem Pacheco, seconded by Council Member Garcia-Arrazola and passed by the following vote, the City Council approved the item as presented and adopted Resolution 21-03

AYES: Campbell, Garica-Arrazola, Oglesby, Pacheco, Wizard
NOES: None
ABSENT/ABSTAIN: None

E. <u>APPROVE A RESOLUTION MODIFYING THE POSITION ALLOCATION LIST TO ADVANCE THE 2021-2020 CITY COUNCIL WORK PLAN</u>

Action: Approved and Adopted Resolution 21-04
On motion by Mayor Pro Tem Pacheco, seconded by Council Member Campbell and passed by the following vote, the City Council approved the item as presented and adopted Resolution 12-04.

AYES: Campbell, Garica-Arrazola, Oglesby, Pacheco, Wizard
NOES: None
ABSENT/ABSTAIN: None

9. <u>PUBLIC HEARING</u>

A. <u>SUBMISSION OF THE 2019/2020 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) CONSOLIDATED PERFORMANCE AND EVALUATION REPORT (CAPER) TO THE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT.</u>

ACTION: Discussed and Provided Direction

Community Development Director Stearns presented the consolidated Annual Action Performance Report (CAPER) for the City's 2019-2020 Community Development Block Grant (CDBG). She detailed the priorities established and the public outreach conducted. Ms. Stearns answered questions from the Council. Council Member Wizard questioned availability of funds to be used for rehabilitation of homes which would help lower income individuals in the city to rehabilitate their houses.

PUBLIC COMMENT: None

On motion by Mayor Pro Tem Pacheco, seconded by Council Member Wizard and passed by the following vote, the City Council approved approve submission of the 2019-2020 Community Development Block Grant (CDBG) Consolidated Performance and Evaluation Report (CAPER) to the Department of Housing and Urban Development.

AYES: Campbell, Garica-Arrazola, Oglesby, Pacheco, Wizard
NOES: None
ABSENT/ABSTAIN: None

B. SEASIDE MUNICIPAL CODE AMENDMENT SMA-20-07: CONSIDER A FIRST READING OF AN ORDINANCE TO AMEND SEASIDE MUNICIPAL CODE (SMC) SECTION 17.98.020: DEFINITIONS OF SPECIALIZED TERMS AND PHRASES. THE AMENDMENT WOULD REMOVE TATTOO AND BODY PIERCING SERVICES FROM THE USE CATEGORY OF PERSONAL SERVICES – RESTRICTED AND WOULD ALLOW FOR TATTOO AND BODY PIERCING/BODY ART SERVICES TO BE ESTABLISHED BY-RIGHT IN THE CMX, CC, AND CRG ZONES UNDER THE USE CATEGORY OF PERSONAL SERVICES (FIRST READING)

ACTION: Passed to Print as Presented

Community Development Director Stearns presented the code amendment explaining the intent to remove language to allow the business type in specific areas in the city, by right and remove additional approval procedures.

PUBLIC COMMENT: None

On motion by Council Member Campbell, seconded by Council Member Wizard and passed by the following vote, the City Council passed to print the draft ordinance as presented to allow for tattoo and body piercing/body art services to be established by-right in the CMX, CC and CRG zones under the category of personal services.

AYES: Campbell, Garica-Arrazola, Oglesby, Pacheco, Wizard
NOES: None
ABSENT/ABSTAIN: None

C. DISCUSS THE USE OF CDBG-CV CORONAVIRUS RESPONSE FUNDING AND PROVIDE DIRECTION TO STAFF TO AMEND THE ACTION PLAN AND ALL NECESSARY DOCUMENTATION FOR THIS SPECIAL FUNDING TO SUBMIT TO HUD, AND AUTHORIZE THE CITY FINANCE DIRECTOR TO MAKE THE NECESSARY FINANCIAL TRANSACTIONS

ACTION: Direction Provided

Economic Development Director Stearns explained the City has been granted $339,767 in supplemental CDBG-CV grant funding to prevent, prepare for, and respond to coronavirus. She detailed opportunities for funding and requested the Council discuss and provide directions on the options.

The City Council discussed the options to include bilingual public information about vaccines, sponsoring COVID testing, or expanding current renter assistance grants or small business loan programs.

PUBLIC COMMENTS: Monica Kim, Jacqueline Simon,
Terrrence Hichols, Rosalyn Green, Jennifer Jean Pierre, Monika Kim, Audra Walton, Ariadne Sambrano, Ronald Britt, Eloise Shim, Esther Malkin, Annalisa Mitchell, Jacqueline Simon, Aileen Quach

The Council directed staff to issue an RFP for COVID-19 testing services to be brought back for approval.

On motion by Council Member Pacheco, seconded by Council Member Wizard and passed by the following vote, the City Council directed staff to allocate $280,000 for COVID-19 testing, and the remainder of funds be used for education, administration and food distribution.

AYES: Campbell, Garica-Arrazola, Oglesby, Pacheco, Wizard
NOES: None
ABSENT/ABSTAIN: None

10. <u>BUSINESS ITEMS</u>

A. <u>ADOPT A RESOLUTION TO REJECT BIDS AND DIRECT STAFF TO RE-ADVERTISE THE ACCESSORY DWELLING UNIT (ADU) DEMONSTRATION PROJECT AND TO RELOCATE THE PROJECT TO 956 HILBY AVENUE</u>

ACTION: Approved and Adopted Resolution 21-05

Housing Program Manager Ben Nurse presented the report compelling the Council to change the location of the ADU Demonstration projects due to the location of the Hilby Avenue property which has opportunity for more expansion and better proximity to the Community center. Mr. Nurse recommended re-advertising the ADU Demonstration project as two new RFPS to construct both an onsite built ADU, and one delivered pre fabricated ADU. If approved, the timeline would still stay the same.

PUBLIC COMMENT: None.

On motion by Council Member Wizard, and seconded by Mayor Pro Tem Pacheco and passed but the following vote, the City council authorized the City Manager to reject bids and direct staff to re-advertise the work associated with the Accessory Dwelling Unit (ADU) Demonstration Project (the "Project") and to relocate the Project to 956 Hilby Avenue.

AYES: Campbell, Garica-Arrazola, Oglesby, Pacheco, Wizard
NOES: None
ABSENT/ABSTAIN: None

11. COUNCIL MEMBER REQUESTS

Council Member Campbell requested a proclamation be placed on the next agenda stating as a municipality we will be true to our oath and defend democratic principals.

Council Member Wizard requested staff present alternative options for the City parcels on Canyon Del Rey Blvd.

A. COMMUNITY SAFETY ADVISORY COMMITTEE

Mayor Oglesby requested staff bring back a draft ordinance establishing a Community Safety Advisory Committee.

12. MAYOR, CITY COUNCIL, CITY MANAGER AND CITY ATTORNEY COMMENTS AND REPORTS ON COMMITTEE ASSIGNMENTS

Having no further business, the meeting was adjourned at 10:39 PM.

CITY OF SEASIDE

PROCLAMATION

PROCLAMATION AFFIRMING OATHS TO DEFEND THE U.S. CONSTITUTION, SUPPORT THE RULE OF LAW AND SELF-DETERMINATION, AND CALL FOR JUSTICE FOR ILLEGAL ACTS COMMITTED AT THE UNITED STATES CAPITOL ON JANUARY 6, 2021.

Whereas, *on July 4, 1776, in General Congress, representatives of the united States of America pledged their lives, fortunes and sacred honor to revolt against the tyranny of unelected despots, as had plagued humanity for eons prior, and as then represented in the British Crown; and*

Whereas, *in doing so, and through the full measure of devotion by more than a million American souls in the twelve score and four years since, the nation so born has shined the light of independence to all corners of the globe, inspiring people everywhere to rise against tyranny and form freedom-revering, peace-sustaining unions founded on the bedrock principle of self-determination enshrined in the Declaration of Independence; and*

Whereas, *the United States of America is, and always must remain, humanity's brightest beacon of freedom, and most stalwart defender of self-determination, founded on government which is of, by and for the people; and*

Whereas, *principles embedded within the U.S. Constitution ensuring self-determination require the same sacred commitment today, as they did on July 4, 1776; December 7, 1941 and September 11, 2001, and*

Whereas, *without men and women of character pledging and honoring their allegiance to the Constitution and rule of law; this great nation, so conceived in liberty, will return to despotism; and*

Whereas, *as Seaside employees and officials take oaths of office to defend the U.S. Constitution against all enemies, foreign or domestic, the line of sacred oath from July 4, 1776 to today is unbroken, and lives and breathes in our words and deeds.*

Now, Therefore, Be It Proclaimed That, *We hereby reiterate our pledge to defend the U.S. Constitution against all enemies, to respect the rule of law, to heed the will of the people as expressed in free and fair elections, and to pledge our sacred honor to the perfection of our remarkably and blessedly diverse American union; and*

Be It Further Proclaimed That, *We hereby call upon all Seaside citizens to heed the call of righteous unity of American purpose, with malice toward none and with charity for all; and*

Be It Further Proclaimed That, *Finding their service to the highest ideals of this nation's long defense of democracy to be exemplary, we hereby express our deepest gratitude to the patriots, in uniform and without, who repelled an attack on this nation's self-determination at the United States Capitol on January 6, 2021; and*

Be It Further Proclaimed That, *We, along with all Americans of decency, mourn the loss of Capitol Police Officer Brian D. Sicknick, and call for justice for his death, and justice for anyone, of any station or rank, who planned, encouraged or committed acts of treachery, insurrection or treason against this nation we so love.*

Approved this21st day of January, 2021

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The Seaside City Council

CITY OF SEASIDE
STAFF REPORT

Item No.: 8.C.

TO: City Council

FROM: Craig Malin, City Manager

BY: Victor Damiani, Finance Director

DATE: January 21, 2021

SUBJECT: **ACCEPT AND FILE THE JUNE 30, 2020 COMPREHENSIVE ANNUAL FINANCIAL REPORT, THE GOVERNANCE LETTER AND THE GANN LIMIT REPORT**

RECOMMENDATION

Receive, review, discuss and accept the June 30, 2020 Comprehensive Annual Financial Report, the Governance Letter and the Gann Limit Report for the City of Seaside.

BACKGROUND

The City of Seaside's Comprehensive Annual Financial Report for the year-ended June 30, 2020 is complete and audited. The auditors have given us a clean opinion on the financial statements.

A copy of the City's Report is attached to this agenda item. Also attached are the Governance Letter, the Gann Limit Report and a supplemental budget report.

The firm of CliftonLarsonAllen LLP, from Roseville, California performed the City's audit for the year ending June 30, 2020, and for several years previous. In prior years they were known as Gallina LLP. They will make a presentation at the January 21st meeting and will be available to answer questions.

The City's Finance Director will provide a brief presentation on the financial results presented in the Comprehensive Annual Financial Report.

FISCAL IMPACT

The cost of the annual audit is included in the annual budget.

ATTACHMENTS

1. 2020 City of Seaside CAFR
2. 2020 City of Seaside Governance Letter
3. 2020 Seaside GANN report
4. 2020 Seaside Budget to Actual at Account Level - Final CAFR

Reviewed for Submission to the City Council by:

Craig Malin, City Manager

City of Seaside, California

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2020

Prepared by the Finance Department

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INTRODUCTORY SECTION

FINANCE DEPARTMENT
440 Harcourt Avenue
Seaside, CA 93955
Telephone (831) 899-6718
Fax (831) 394-8646

December 17, 2020

To the Honorable Mayor, Members of the City Council and Citizens of the City of Seaside:

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of the City of Seaside for the Fiscal Year July 1, 2019 through June 30, 2020. This report is intended to present information that goes beyond the basic financial statements that are required by generally accepted accounting principles. It is addressed to the City's governing body and its citizens; however, it also provides information to creditors, investors, and other interested parties.

For readers interested in a more detailed review of the City's financial statements, the Management's Discussion and Analysis (MD&A) is included in this report. The MD&A reports on the financial highlights of the City and provides additional analysis on the variances and trends reported as part of the financial statements. The MD&A provides a roadmap for the financial statements and related notes.

The City of Seaside's management team is responsible for the accuracy of the information contained in this report, the adequacy of its disclosures, and the fairness of its presentation. We believe the data, as presented, is accurate in all material respects, it is presented in a manner to fairly set forth the financial position and results of operations of the City, and all disclosures necessary to provide the reader with the information needed to get a full understanding of the City's financial affairs have been provided. To provide a reasonable basis for making these representations, the City has established a system of internal controls designed to protect the City's assets from loss, identify and record transactions accurately, and to compile the information necessary to produce financial statements in conformity with generally accepted accounting principles.

The City's auditors, CliftonLarsonAllen, LLP, a firm of licensed certified public accountants, performed an independent audit of the financial statements. They expressed an opinion that the City's financial statements for the Fiscal Year 2019-2020 are fairly stated and in compliance with accounting principles generally accepted in the United States. This conclusion is the most favorable opinion and is commonly known as an unmodified or clean opinion. The auditor's letter is included in this report.

CITY PROFILE

The City of Seaside is a general-law City incorporated on October 13, 1954. The City elects a Mayor every two years; four Council Members are elected at-large and serve overlapping four-year terms. The City operates under a council-manager form of government. The City Manager is appointed by the City Council and serves as the chief administrative officer and is responsible for administration of the City affairs, day-to-day operations, and implementation of Council policies. The City Attorney is also appointed by the City Council. The City's fiscal year begins on July 1 and ends on June 30 of the following year.

The City of Seaside is located in Monterey County, California, on the Monterey Bay approximately 120 miles south of San Francisco. The City has a land area of 9.75 square miles and a population of 34,270. Seaside is the home of California State University, Monterey Bay (CSUMB) and the Monterey College of Law, which are located on the site of the former Fort Ord military base. It is also home to the Bayonet and Black Horse golf courses, also once part of the Fort Ord military base. These courses are now open to the public and host to PGA Tour events, including the 2012 PGA Professional National Championship.

Seaside's local economy includes tourism generated by the Monterey Bay, attractions along the Central Coast, and California State University Monterey Bay (CSUMB). The City is also home to a regional auto sales and services mall that provides significant income to the City and creates employment opportunities in Seaside. Unique eateries have become prominent in the City, drawing customers from as far away as the Bay Area.

The climate is a cool Mediterranean type, strongly influenced by the prevailing winds from the west, which blow over the Pacific Coast's cool ocean currents from Alaska. At the nearest National Weather Service Climate Station, the coldest month is January, with an average daily high of 59.9 °F; the warmest month is September, with an average daily high of 72 °F.

The City provides municipal services including police and fire protection, community and economic development, planning, building and code enforcement, recreation, parks and street maintenance, water service to part of the City, and general City administration. Gas and electricity are provided by Pacific Gas & Electric; water services are provided by the City, California American Water, and Marina Coast Waster District; sewer services are provided by Seaside County Sanitation District, Marina Coast Water District, and Monterey Regional Water Pollution Control Agency.

ECONOMIC CONDITION AND OUTLOOK

In March of 2020, the City declared a local emergency in response to the COVID-19 worldwide pandemic. The ensuing statewide shelter in place orders coupled with various levels of "reopening" created financial turmoil in the fourth quarter of FY 2019/20 and continues to wreak havoc on the U.S. and worldwide economies at all levels.
In late summer and early fall many areas of the U.S. experienced a much welcomed slowing of the spread of the virus. Unfortunately as fall has progressed infection rates have again begun to increase and portend a winter coronavirus spike. Until approved vaccines are widely distributed, the economy is likely to be turbulent and erratic.

At the local level, the City of Seaside unemployment rate increased from 3.4% in March to 20% in April of 2020 and as of November 2020 stands at 11.2%. Many of the City's small businesses continue to struggle due to closure or capacity reduction orders. In response, the City of Seaside City Council approved a $200k revolving loan fund to assist small businesses locally. Additionally, the City pursued and was awarded grant funding to assist residents locally with utility payments and rental assistance.

In June of 2020, the City of Seaside City Council adopted the FY 2020-21 annual budget. Due to a projection of significant decreases in revenues, a deficit budget was adopted including an operating deficit of $2.7M The budget showed a deficit despite a concerted effort to reduce personnel costs by approximately $5.2M from the original projected personnel costs. General Fund personnel cost reductions were $1.9M below the FY19-20 budget. Final results for FY 2019-20 and early results for FY 2020-21 indicate that the decreases in revenue may not be as dire as originally projected and the outlook for FY 2020-21 has been revised to show an operating deficit of approximately $785 thousand. The revenue outlook was bolstered by continued, if not surprising strength in sales tax related to new auto sales and online sales. Additionally the City's business license tax for Cannabis dispensaries continued to outpace projections.

On the other hand, a major sector of Seaside's local economy is based on tourism. The severe dropping of the local Hotel Tax (Transient Occupancy Tax) serves as a clear indicator of just how hard that sector has been hit. It is not unusual for businesses that rely on tourism to count on strong spring and summer months to carry them through the winter months. With only tepid spring and summer months in 2020, the winter months may end up being particularly difficult.

In August, the City was awarded $414k of the CARES Act stimulus mentioned previously and continues to use those funds for pandemic emergency response. Additionally the City will continue to pursue FEMA reimbursement for emergency response costs as appropriate as well as various other grant sources.

While there have been some definite bright spots, overall the local economy continues to face significant headwinds.

STRATEGIC DIRECTION, MAJOR INITIATIVES AND PROJECTS

In recognition of the need to focus on the City's priority services and invest resources in those areas that will help advance the City over the long-term, the City Council established a strategic direction for FY2020-21 that included:

Tier 1:

- Reimagine community safety
- Close digital divide
- Establish Climate Action Plan

Tier 2:

- Complete Cutino Park project
- Street and sidewalk improvements
- Acquisition and activation of Santa Barbara & Broadway
- Mobile vendor ordinance
- Language inclusivity – organization wide
- Establish commercial linkage fee

The City Council will meet with staff in the spring of 2021 to update the priorities and strategic direction for the City to ensure that the progress and growth seen over the last year continues into the future. The City's ability to accomplish its strategic direction will lead to increased fiscal stability and enhanced services for the community.

During FY2019-20, the Seaside Resort on the Bayonet and Blackhorse Golf Courses project moved forward. The property went into escrow in June 2019 with the sale closing in early FY2019-20. Additional projects, to include the Campus Town area for mixed-use development on the former Ft. Ord property, as well as the Ascent mixed-use project on upper Broadway continue to move forward. Completion of these projects will provide jobs, housing, resources, and revenue to the City of Seaside. The Main Gate retail development project will regroup in the coming year, as the City was unable to come to terms on a developer agreement with the Petrovich Development Company.

The City works with the Monterey County Convention & Visitors Bureau and other agencies to encourage the expansion of businesses that generate local revenues and employment opportunities. The City also works with these organizations to develop and market Seaside as a tourist destination.

FINANCIAL INFORMATION

<u>Relevant Financial Policies</u>

The City Council has established three reserve policies to address operational needs – Capital Reserve, Special Reserve, and Emergency Reserve. Each reserve has a distinct purpose and funding level.

The Capital Reserve is to be used to fund capital purchases or projects. This reserve is funded by the City Council setting aside funds to be deposited into this reserve. This fund is to have a year-end balance of not less than five percent of operating expenditures.

In order to address extraordinary items that may arise from time to time, the City Council has established a Special Reserve fund. The fund is to have a year-end balance of not less than ten percent of operating expenditures.

The Emergency/Contingency Reserve has been established by City Council to provide the City with reserve funds to address potential non-budgeted emergencies that may occur to include weather related, economic, major equipment or facility failures, and other unforeseen events. The reserve is maintained to have a year-end minimum balance of not less than fifteen percent of the year-end operating expenditures.

Historically, the City reserves have dipped below the established level as the City recovered from the pre-2010 economic downturn. During FY2019-20, the City was able to bring reserve balances to a level in excess of 100% of adopted policy levels. The fiscal year 2020-21 budget however was adopted with a drawdown of reserves in response to projected revenue losses caused by the COVID 19 pandemic. The reserves were drawn down approximately 10% below the levels established by policy.

Accounting System

The City's accounting records for general, special revenue, capital project, and trust funds are budgeted and accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measureable and available. Expenditures are recorded when the goods or services are received and the liabilities incurred. Accounting records for the City's proprietary activities are maintained on a full accrual basis, with revenues recognized when earned and expenses recorded when incurred.

In maintaining the City's accounting system, the adequacy of internal controls is considered. Internal controls are designed to provide a reasonable assurance related to the safeguarding of assets, as well as to ensure the reliability of financial records and maintain accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not outweigh the benefit derived. This cost / benefit analysis requires ongoing estimates and judgments by City management. It is believed that the City's current system of internal accounting controls adequately safeguard assets and provide reasonable assurance that financial transactions are properly recorded.

ACKNOWLEDGEMENTS

The preparation of this CAFR represents the culmination of a concerted team effort by the Finance Department. Each member of the department has my sincere appreciation for their contributions. In addition, appreciation goes to the staff in all City departments who assisted with the information needed for the annual audit and preparation of this report. This report is representative of the staff's ongoing commitment to provide excellent service to the City of Seaside residents.

In closing, the City Finance Department would like to extend thanks and gratitude to the Mayor, City Council, and the City Manager for their stewardship and commitment to ensuring the long-term fiscal health of the City. Their leadership and guidance are essential in protecting Seaside's quality of life and moving the City forward to achieve the community's vision.

Respectfully submitted,

Victor Damiani

Victor Damiani
Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

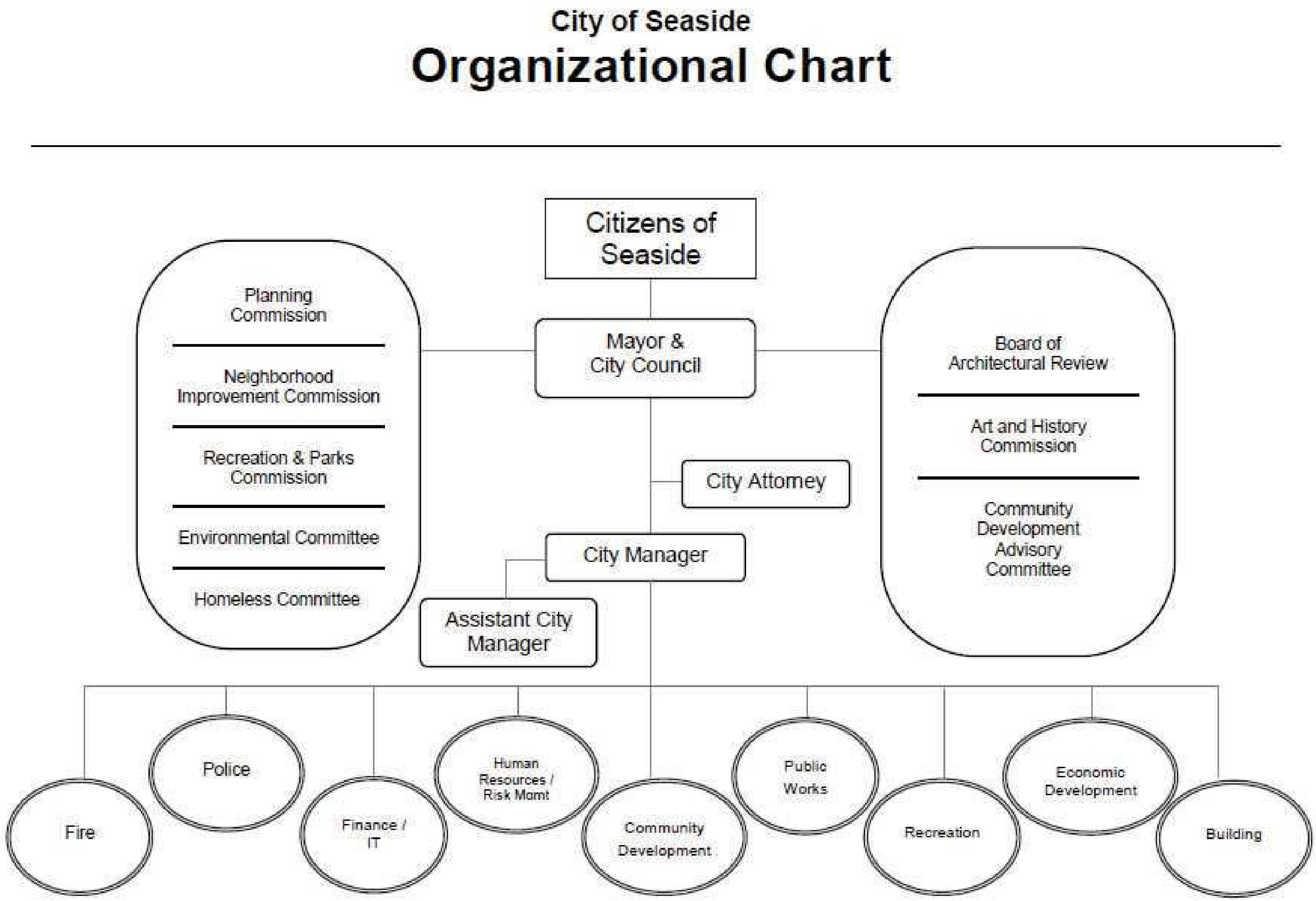
Presented to

City of Seaside California

For its Comprehensive Annual Financial Report For the Fiscal Year Ended

June 30, 2019

CITY OF SEASIDE
ORGANIZATIONAL CHART



CITY OF SEASIDE
DIRECTORY OF CITY OFFICIALS

AS OF JUNE 30, 2020

CITY COUNCIL

Ian Oglesby, Mayor

Jon Wizard Jason Campbell

Alissa Kispersky Dave Pacheco

ADMINISTRATIVE OFFICERS

City Manager……………………………………………………………..……… Craig Malin

City Attorney ……………………………………………………………..….. Sheri Damon

City Clerk .... Lesley Milton

Finance Director……………………………... Victor Damiani*

Building and Code Enforcement Director ……………………………………. David Little

Chief of Police .... Abdul Pridgen

Community Development Director……………………………………..…..… Gloria Stearns

Economic Development Director………………………………………..….. Kurt Overmeyer

Fire Chief .... Brian Dempsey

Human Resources Director/Risk Manager... Roberta Greathouse

Public Works Director ……………………………………………………………. Nisha Patel**

Recreation Services Director ....Daniel Meewis

* As of 07/27/2020
** As of 07/06/2020

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Seaside (the City), California, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2020, 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.

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

Emphasis of Matter

As described in Note 4G, the financial statements for the year ended June 30, 2020, reflect certain adjustments impacting prior periods. Our opinion was not modified with respect to these restatements.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the City's Net OPEB liability and related ratios, schedule of the City's proportionate share of the net pension liability, schedule of changes in net pension liability and related ratios for PARS, schedules of pension contributions for cost sharing plans and PARS and budgetary comparison 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 and Other Information

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

The combining and individual nonmajor fund financial statements and schedules 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 supplementary information is fairly stated, in all material 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.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2020, 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 solely 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 the effectiveness of the City's 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Roseville, California
December 17, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

As the management of the City of Seaside (City), we offer readers of the City's financial statements this discussion and analysis of the financial activities of the City for the year ended June 30, 2020. Please read this overview in conjunction with the basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

City-Wide

- The total net position of the City increased over the course of the fiscal year by $5.1 million to $50.8 million, including a prior period adjustment of $594 thousand. The net position of governmental activities increased by $6.1 million, or 17% from the restated net position, and the net position of business-type activities decreased by $932 thousand, or 10.0%.
- Total City revenues were $53.2 million in fiscal year 2019-2020, an increase of $13.4 million or 34% from fiscal year 2018-2019.
- Total City expenses were $47.5 million in fiscal year 2019-2020, which was an increase of $1.3 million or 3.5% from fiscal year 2017-2018.

Fund Basis

- The City's General Fund reported a fund balance at June 30, 2020 of $19.9 million, an increase of $1.4 million or 7% from the restated prior year balance. Of the total fund balance, $2.4 million is in a non-spendable form, $9 million is committed and $8.4 million is unassigned. These restrictions and commitments of fund balance do not significantly restrict the availability of resources for ongoing uses; there is sufficient unassigned fund balance, 42% of total fund balance.
- General Fund revenues, including transfers in were $37.1 million in fiscal year 2019-2020.
- Total General Fund expenditures, including transfers out, were $35.7 million in fiscal year 2019-2020.

THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains supplementary information.

Government-Wide Financial Statements

These financial statements include all of the activities of the City and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments.* They present the financial picture of the City from the economic resources measurement focus using the accrual basis of accounting. They are designed to provide readers with a broad overview of the City's finances, in a manner similar to private-sector businesses. They present governmental activities and business-type activities separately. These statements include all assets of the City (including infrastructure) as well as all liabilities (including long-term debt).

The government-wide financial statements are comprised of the statement of net position and the statement of activities. The statement of net position and the statement of activities report information about the City as a whole and about its activities. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources of the City using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's net position and changes in them. Net position is the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources, which is one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating.

In the statement of net position and the statement of activities, we separate the City activities into two categories. The governmental activities include the City's basic services, including General Government, Public Safety, Recreation, Public Works, and Community Development. Property and sales taxes, user fees, interest income, franchise fees, and state and federal grants finance these activities. The business-type activities include the City's Water System and the Golf Course. These services are supported by charges paid by users based on the amount of the service 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. These fund financial statements include statements for each of the three categories of activities – governmental, proprietary, and fiduciary. The governmental funds are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The proprietary funds are prepared using the economic resources measurement focus and the accrual basis of accounting. The fiduciary funds are agency funds, which only report a statement of fiduciary assets and liabilities and do not have a measurement focus.

The fund financial statements provide detailed information about each of the City's most significant funds, called major funds, not the City as a whole. Major funds present the major activities of the City for the year. The major funds may change from year to year as a result of changes in the City's major activities. Other funds are required to be established by State law and by bond covenants. In addition, management may establish funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

<u>Governmental Funds</u> – Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual basis of accounting, which means the fund only measures current financial resources and uses. Capital assets and other long-term assets and long-term liabilities are not presented in the governmental fund financial statements. The City's major governmental funds as of June 30, 2020, are the General Fund, the Housing Successor Special Revenue Fund, the Stormwater Fund, the FORA Bond Fund, the Transportation Capital Projects Fund and the Measure X Bond Fund.

Proprietary Funds – Enterprise and internal service funds are included in the proprietary fund financial statements. These statements are prepared on the full accrual basis of accounting, including all assets and deferred outflows of resources and liabilities and deferred inflows of resources, both current and long-term. The City's major proprietary funds as of June 30, 2020, are the Water Fund and the Golf Fund.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support City programs. The City's fiduciary funds as of June 30, 2020 are the Developer Deposits Fund and the Watermaster Fund.

Notes to the Financial Statements

The notes to the basic financial statements provide additional information and narrative disclosures that are essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information. The required supplementary information includes 1) funding progress schedules for other postemployment benefits, 2) net pension liability and contribution schedules for pension benefits, 3) budgetary comparison schedules for general and major special revenue funds, and 4) a budgetary information note.

The combining statements for nonmajor governmental funds, internal service funds, and fiduciary funds are presented immediately following the required supplementary information.

Table 1
Government-Wide Financial Statements vs. Fund Financial Statements Grid

Features	Government-Wide Financial Statements	Fund Financial Statements: Governmental Fund	Fund Financial Statements: Proprietary Fund	Fund Financial Statements: Fiduciary Fund
Scope	The primary government (The City) and the component units (Housing Successor Agency of the Redevelopment Agency and Financing Authority) – excludes Fiduciary Activities.	All activities of the City and the component units which are not proprietary or fiduciary in nature.	Activities the City operates similar to private business: • Water Fund, • Golf Fund.	Accounting for resources held for the benefit of another party: • Watermaster, • Developer Deposits, • Private-Purpose Trust Fund.
Required Financial Statements	1) Statement of Net Position 2) Statement of Activities	1) Balance Sheet 2) Statement of Revenues, Expenditures, and Changes in Fund Balances	1) Statement of Net Position 2) Statement of Revenues, Expenses, and Changes in Fund Net Position 3) Statement of Cash Flows	1) Statement of Fiduciary Assets and Liabilities 2) Statement of Changes in Net Position
• *Accounting Basis* • *Measurement Focus*	• Accrual • Economic Resources	• Modified Accrual • Current Financial Resources	• Accrual • Economic Resources	• Accrual • Economic Resources (no economic focus for agency funds)
Asset and Liability Recognition	All short-term and long-term capital assets and liabilities. - Includes infrastructure and long-term debt.	Only assets expected to be used up and liabilities that come due during the year or soon thereafter. No capital assets or long-term debt included.	All short-term and long-term capital assets and liabilities. - Includes infrastructure and long-term debt.	All short-term and long-term capital assets and liabilities. - Includes infrastructure and long-term debt.
Features	**Government-Wide Financial Statements**	**Fund Financial Statements: Governmental Fund**	**Fund Financial Statements: Proprietary Fund**	**Fund Financial Statements: Fiduciary Fund**
Asset and Liability Recognition	Revenue and Expense Recognition	Revenues which are collected during or within 60-90 days after year-end. Expenditures when goods/services received and payment is due during or within 60 days after year-end.	All current year's revenues and expenses, regardless of when cash is received or paid.	
Revenue and Expense Recognition	All current year's revenues and expenses, regardless of when cash is received or paid.	Revenues which are collected during or within 60-90 days after year-end. Expenditures when goods/ services received and payment is due during or within 60 days after year-end.	All current year's revenues and expenses, regardless of when cash is received or paid.	All current year's revenues and expenses, regardless of when cash is received or paid.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

Over time, the change in net position may serve as a useful indicator of the City's financial position. The City's combined net position as of June 30, 2020, is $50.8 million, an increase of $5.2 million or 11% from the restated net position of the previous year. This change in net position is primarily due to an increase of $1.2 million in charges for service, an increase of $10 million in operating grants and an increase of $3.1 million in other revenues. Revenue increases were offset by increases in general government; $600 thousand, Public Safety; $3.8 million, Public Works; $3.9 million and Community Development; $1 million. Pension expense increased by $3.2 million on a year over year basis.

The City's net investment in capital assets of $63.1 million reflects its investment in capital assets such as land, infrastructure, buildings, intangible assets, vehicles, and equipment, minus any related outstanding debt. The change in capital assets in the Governmental activities of $599 thousand reflect the City's ongoing work plan for capital asset improvement and some of the activity occurring during the 2019-2020 fiscal year.

Table 2
Net Position
(in thousands, rounded)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets:						
Current and Other Assets	$ 59,927	$ 52,929	$ 1,023	$ 1,105	$ 60,950	$ 54,034
Capital Assets	60,040	59,441	11,875	12,030	71,915	71,471
Total Assets	119,967	112,370	12,898	13,135	132,865	125,505
Deferred Outflows of Resources						
Deferred pension	10,984	10,690	389	160	11,373	10,850
Deferred OPEB	1,368	571	-	-	1,368	571
	12,352	11,261	389	160	12,741	11,421
Liabilities:						
Long-Term Liabilities	83,353	77,895	4,858	3,948	88,211	81,843
Other Liabilities	2,819	5,824	134	157	2,953	5,981
Total Liabilities	86,172	83,719	4,992	4,105	91,164	87,824
Deferred Inflows of Resources:						
Deferred Pension	3,407	3,219	121	84	3,528	3,303
Deferred OPEB	118	161	-	-	118	161
Total Deferred Inflows	3,525	3,380	121	84	3,646	3,464
Net Position:						
Net Investment in Capital Assets	54,434	55,341	8,631	8,693	63,065	64,034
Restricted	21,979	14,351	551	551	22,530	14,902
Unrestricted	(33,791)	(33,160)	(1,007)	(138)	(34,798)	(33,298)
Total Net Position	$ 42,622	$ 36,532	$ 8,174	$ 9,106	$ 50,796	$ 45,638

Statement of Activities

Total City-wide program revenue and general revenue during 2019-2020 was $53.2. million. Total City-wide expenses were $47.5 million. Operating revenues exceeded expenses by $5.7 million.

Table 3
Changes in Net Position
(in thousands, rounded)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for Services	$ 4,155	$ 2,878	$ 1,098	$ 995	$ 5,253	$ 3,873
Operating Grants	10,612	1,589	-	-	10,612	1,589
Capital Grants	879	1,156	-	-	879	1,156
General Revenues:						
Taxes	32,868	32,713	-	-	32,868	32,713
Use of Money and Property	296	296	5	15	301	311
Other Revenues	3,305	199	27	1	3,332	200
Total Revenues	52,115	38,831	1,130	1,011	53,245	39,842
Expenses:						
General Government	1,807	1,200	-	-	1,807	1,200
Public Safety	25,975	22,237	-	-	25,975	22,237
Recreation	3,027	3,009	-	-	3,027	3,009
Public Works	9,848	5,876	-	-	9,848	5,876
Community Development	3,903	2,942	-	-	3,903	2,942
Enterprise Operations	-	-	2,062	1,541	2,062	1,541
Interest and Fiscal Charges	870	1,157	-	-	870	1,157
Total Expenses	45,430	36,421	2,062	1,541	47,492	37,962
Increase (Decrease) in Net Position Before Transfers	6,685	2,410	(932)	(530)	5,753	1,880
Transfers	-	-	-	-	-	-
Change in Net Position	6,685	2,410	(932)	(530)	5,753	1,880
Net Position - Beginning Year, Restated	36,532	32,645	9,106	9,636	45,638	42,281
Prior Period Adjustment	(595)	1,477	-	-	(595)	1,477
Net Position - End of Year	$ 42,622	$ 36,532	$ 8,174	$ 9,106	$ 50,796	$ 45,638

Governmental Activities – In the 2019-2020 fiscal year, City revenues for governmental activities exceeded program expenses by $6.7 million. The largest expense category was Public Safety totaling $26.0 million or 57.2%. This is an increase from the prior year of about $3.8 million, reflecting the City Council commitment to funding Public Safety. Community Development expenses were $3.9 million or 8.6% of total City governmental expenses, an increase of 32.6% from the previous year. These additional expenditures show the City's pledge to assist existing and new businesses in the City, including the West Broadway Urban Village. Public Works, including streets expenses, totaled $9.8 million or 21.7%. Recreation expenses were 6.7% of total governmental expenses. The balance of $2.7 million, or 5.9%, was for General Government and interest charges on debt financing.

Business-Type Activities – Expenses for business-type activities exceeded revenues by $932 thousand driven primarily by increases in pension expense.

FUNDS FINANCIAL ANALYSIS

The City uses fund accounting to ensure compliance with financial related legal requirements and to provide financial management over certain funds.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financial capacity. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2020, the City's governmental funds have a combined ending fund balance of $53.5 million. This is an increase of $10.2 million.

<u>Major Governmental Funds</u>

- *General Fund:* Total General Fund revenues, excluding transfers, were $37.1 million, which was $4.1 million more than the original budget primarily due to surprising increases of receipts for property taxes, strong sales tax collections from auto sales and marijuana sales as well as one time revenue from property sales. Expenditures were $31.6 million compared to the original budget of $32.6 million. Other uses of financing totaled $4.1 million. The General Fund fund balance increased by $1.4 million to $19.9 million during 2019-2020. This is an increase of 7.5%.
- *Housing Successor Special Revenue Fund:* Total Revenue for the Successor Special Revenue Fund was $79 thousand. This fund was established on February 1, 2012, upon dissolution of the Redevelopment Agency and accounts for the former Redevelopment Agency assets, such as the first time home buyers loans and the rehabilitation loans, transferred from the former Redevelopment Housing Funds to the new Housing Successor Special Revenue Fund.
- *Stormwater Fund:* The primary purpose of this fund is to account for revenues and expenditures related to the operation of the City's storm drain and stormwater management system. Operating expenditures for the year were $736 thousand as compared to a budget of $815 thousand. The Stormwater Fund currently receives funding from transfers from the General Fund. During fiscal year 2019-2020, the negative fund balance from the previous year was brought to zero with a transfer from the General Fund.
- *FORA Blight Removal Fund;* In fiscal year 2019-20 the City received grant funds for the removal of blight and remediation activity on former Ft. Ord properties within Seaside. Grant revenue received was $6.7 million with work scheduled to be underway in fiscal year 2020-21. Year-end fund balance was $6.7 million.
- *Transportation Capital Projects Fund:* Project expenditures for fiscal year 2019-20 were $1.7 million with reimbursement expected from the Transportation Agency for Monterey County in fiscal year 2020-21. The year-end fund balance was negative $1.5 million.
- *Measure X Bond Fund:* The primary purpose of this fund is to account for bond proceeds issued for street improvements. The bond will be repaid using Measure X tax revenue received by the City. As of fiscal year 2019-20, no projects were yet under way. Fund balance showed no change from the previous year amount of $10.9 million.

Proprietary Funds

As of June 30, 2020, the City's proprietary funds net position is $8.2 million; unrestricted net position is negative $1 million. The balance of net investment in capital assets is $8.6 million. The most significant capital asset is the Golf Course; the value of the Golf Course is $7.7 million net of related debt. The Golf Courses are operated by B&B Golf Course Properties under a lease agreement with the City.

The proprietary funds net position decreased $3.4 million, due to a net operating loss of $77 thousand in the Golf Fund, a net operating loss of $855 thousand in the Water Fund and a net operating loss of $2.5 million in the Internal Service Funds.

CAPITAL ASSETS

The capital assets of the City are those assets which are used in the performance of the City's functions including infrastructure assets. At June 30, 2020, net capital assets of the governmental activities totaled $60.0 million and the net capital assets of the business-type activities totaled $11.9 million. Depreciation on governmental activities capital assets is recognized in the government-wide financial statements and is included in the fund statements for business-type activities. The significant increases in capital assets are due to the Construction in Progress in the West Broadway Urban Village and parks improvements, as well as various other projects including a facilities lighting upgrade project, the City Hall Solar Canopy project and the start of the City's Accessory Dwelling Unit project.

Table 4
Capital Assets
(in thousands, rounded)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	$ 4,578	$ 4,578	$ 8,540	$ 8,540	$ 13,118	$ 13,118
Intangible Assets	10,767	10,767	41	41	10,808	10,808
Construction in Progress	680	4,313	33	31	713	4,344
Structures and Improvements	16,037	11,505	4,201	4,201	20,238	15,706
Equipment and Vehicles	12,739	11,477	246	185	12,985	11,662
Infrastructure	93,600	92,907	2,296	2,296	95,896	95,203
Total Assets	138,401	135,547	15,357	15,294	153,758	150,841
Less: Accumulated Depreciation	(78,361)	(76,106)	(3,482)	(3,264)	(81,843)	(79,370)
Net Capital Assets	$ 60,040	$ 59,441	$ 11,875	$ 12,030	$ 71,915	$ 71,471

Refer to Note 3 – Detailed Notes to All Funds, under Capital Assets, for additional information about the City's capital assets.

LONG-TERM DEBT

Debt of the governmental activities was approximately $20.8 million as of June 30, 2020, a $1.7 million decrease from the prior year. The decrease is due to debt payments made during the year.

Refer to Note 3 – Detailed Notes to All Funds, under Long-Term Liability, for additional information about the City's long-term debt.

Table 5
Long-Term Debt
(in thousands, rounded)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Bonds Payable	$ 19,255	$ 20,194	$ 3,233	$ 3,320	$ 22,488	$ 23,514
Notes Payable	-	4	-	-	-	4
Capital Leases	1,604	2,361	12	17	1,616	2,378
Net Long-Term Debt	$ 20,859	$ 22,559	$ 3,245	$ 3,337	$ 24,104	$ 25,896

BUDGETS AND BUDGETARY ACCOUNTING

The Annual Budget assures the efficient, effective, and economic uses of the City's resources, as well as establishing that the highest priority objectives are accomplished. Through the budget, the City Council sets the direction of the City, allocates its resources, and establishes its priorities. The City uses the following procedures in establishing the budget reflected in the financial statements:

1. Before the beginning of each fiscal year, the City Manager submits to the City Council a proposed budget for the year commencing July 1 and a forecasted budget for the following year.
2. A public hearing is conducted to obtain public comment.
3. The budget is adopted through passage of a resolution and is published separately.
4. All appropriations are as originally adopted or as amended by the City Council and all unencumbered budgeted amounts lapse at year-end.
5. Legally adopted budget appropriations are set for the General, Special Revenue, Debt Service, and Capital Projects Funds.
6. Budgetary control is at the City Manager level. A Department Head, with City Manager approval, may transfer appropriations within the department and fund. The City Council, by the affirmative vote of three members, may amend the budget to add or delete appropriations, transfer appropriations within a fund, or change appropriations between funds.

The fiscal year budget for 2019-2020 was adopted in June 2019. The 2019-2020 General Fund original revenue budget was $32.5 million and the City collected $37.1 million or 14% more than budgeted. This increase is primarily attributable to surprising increases of receipts for property taxes, strong sales tax collections from auto sales and marijuana sales as well as one time revenue from property sales. The original expenditure budget was $32.6 million. Actual expenditures were less than the original budget by $1 million or 3.3%. This is largely due to savings from personnel costs due to the closing of facilities during the statewide shelter in place orders as well as the freezing of open positions.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND FEES

In March of 2020, the City declared a local emergency in response to the COVID-19 worldwide pandemic. The ensuing statewide shelter in place orders coupled with various levels of "reopening" created financial turmoil in the fourth quarter of FY 2019/20 and continues to wreak havoc on the U.S. and worldwide economies at all levels.

In late summer and early fall many areas of the U.S. experienced a much welcomed slowing of the spread of the virus. Unfortunately as fall has progressed infection rates have again begun to increase and portend a winter coronavirus spike.

Hdl (The City's revenue enhancement consultant) expects the national economy to grow 12.4% in FY 20-21, before slowing to 2.4% in FY 21-22. The large growth rate is in comparison to FY20 which saw recession. California's unemployment rate is expected to remain high at nearly 10% through FY 20-21 whereas Sales & Use Tax is expected to increase 0.6% in FY 20-21 and grow by 8.4% in FY 21-22.

Positive local economic factors for fiscal year 2020-2021 include property tax collections that are expected to increase as assessed valuations continue to improve. The legalization of the cannabis industry under Measure G, as passed by citizens in February 2017, has resulted in the addition of six approved cannabis establishments providing additional revenue through the six percent (6%) cannabis business tax. The cannabis tax brought in over $1.2 million in FY 2019-20 and promises more growth in the FY 2020-21. Short-term rentals, with an adopted twelve percent (12%) transient occupancy tax (TOT) have also been approved within the City of Seaside. As these two business sectors grow within the City, the additional revenues provided will assist the City in the continued implementation of the City's Strategic Direction.

The completion of the West Broadway Urban Village, combined with active economic development strategies, is expected to bring growth and development that will improve revenue collections. In addition, the 2020-2021 budget includes continuation of the significant road repair program started in FY 2019-20 and completion of the Cutino Park improvement project. These activities represent a significant commitment of resources toward improving the quality of life in Seaside through City investment.

The City conducted a water rate study in FY 2018-19 to determine the appropriate rate at which City provided water services should be set. The 2019-20 fiscal year realized an increase in charges for services of over $100 thousand or 16%. Unfortunately, increases in revenue were offset by significant increases in pension cost indicating that further analysis may be required.

While economic indicators surprisingly show continued growth, even in the throes of a worldwide pandemic, the City remains cautious going forward. The city faces the following headwinds in the near term:

- The Covid 19 virus is spiking across the U.S. and the world
- While several vaccines have been approved, widespread distribution times are still unknown
- The large stimulus, enacted in the spring at the Federal level, and which largely propped up the economy, has not been renewed and it is unknown (as of this writing) when and if it will be renewed
- The robust employment recovery seen in May through August has slowed and is likely to reverse now that further stay at home orders have been issued
- Continued weakness in certain sectors (TOT and travel and entertainment related sales tax)
- Agreements reached with the City's bargaining groups are set to start expiring in February
- PERS unfunded liabilities could climb even higher if Pension Fund investment returns are substantially lower than anticipated

Despite significant headwinds, the FY2020-21 budget includes significant reserves to meet economic challenges while continuing to provide services that preserve the quality of life for Seaside residents. Furthermore, the surprisingly strong results for FY2019-20 indicate the City will likely be able to replenish it's reserves in the fiscal year 2021-22 budget cycle.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our residents, taxpayers, customer, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report, separate reports of the City's component units, or need any additional financial information, contact Victor Damiani, the city's finance director at 440 Harcourt Avenue, Seaside, CA 93955, by phone at (831) 899-6718 or by email at vdamiani@ci.seaside.ca.us.

BASIC FINANCIAL STATEMENTS
Government-Wide Financial Statements

CITY OF SEASIDE
STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities	Business-Type Activities	Total	Component Unit Seaside County Sanitation District
ASSETS				
Cash and Investments	$ 36,723,121	$ 457,674	$ 37,180,795	$ 7,768,859
Restricted Cash and Investments	68,232	560,834	629,066	-
Cash with Fiscal Agents	11,947,385	-	11,947,385	-
Accounts Receivable	2,483,583	40,515	2,524,098	953,181
Due from Other Governments	2,363,980	-	2,363,980	-
Due from Component Unit	1,649,973	-	1,649,973	-
Prepaid Assets	1,324	-	1,324	-
Internal balances	36,110	(36,110)	-	-
Loans Receivable	1,660,942	-	1,660,942	-
Advances to Private Purpose Trust Fund	2,333,431	-	2,333,431	-
Land Held for Resale	658,068	-	658,068	-
Capital Assets:				
Nondepreciable	9,510,777	8,614,655	18,125,432	5,463,811
Depreciable, Net	50,529,209	3,260,356	53,789,565	2,439,260
Total Assets	119,966,135	12,897,924	132,864,059	16,625,111
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows - Pension	10,984,490	388,582	11,373,072	-
Deferred Outflows - OPEB	1,368,295	-	1,368,295	-
Total Deferred Outflows of Resources	12,352,785	388,582	12,741,367	-
LIABILITIES				
Accounts Payable	1,579,174	21,405	1,600,579	1,204,599
Salaries and Benefits Payable	753,990	12,962	766,952	-
Due to Other Governments	250,000	-	250,000	-
Due to Primary Government	-	-	-	1,649,973
Interest Payable	114,884	96,859	211,743	2,711
Deposits from Others	75,912	2,955	78,867	15,255
Other Liabilities	44,667	-	44,667	17,779
Noncurrent Liabilities:				
Due within One Year	1,690,247	116,462	1,806,709	57,720
Due in More than One Year	23,914,082	3,141,408	27,055,490	60,640
Total OPEB Liability				
Due within One Year	621,606	-	621,606	-
Due in More than One Year	11,894,222	-	11,894,222	-
Net Pension Liability				
Due in More than One Year	45,233,792	1,600,169	46,833,961	-
Total Liabilities	86,172,576	4,992,220	91,164,796	3,008,677
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Pension	3,406,750	120,516	3,527,266	-
Deferred Inflows - OPEB	117,936	-	117,936	-
Total Deferred Inflows of Resources	3,524,686	120,516	3,645,202	-
NET POSITION				
Net Investment in Capital Assets	54,433,656	8,630,526	63,064,182	7,784,711
Restricted for:				
Community Services	789,796	-	789,796	2,725,582
Community Development	8,207,106	-	8,207,106	-
Public Safety	651,808	-	651,808	-
Public Works	11,470,098	-	11,470,098	-
Recreation	279,593	-	279,593	-
Other Purposes	580,141	550,635	1,130,776	-
Unrestricted	(33,790,540)	(1,007,391)	(34,797,931)	3,106,141
Total Net Position	$ 42,621,658	$ 8,173,770	$ 50,795,428	$ 13,616,434

See accompanying Notes to Basic Financial Statements.

CITY OF SEASIDE
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020

		Program Revenues		
Functions/Programs	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	$ 1,806,904	$ 968,286	$ 31,025	$ -
Public Safety	25,976,036	668,306	520,865	-
Recreation	3,026,685	237,205	-	-
Public Works	9,849,343	1,248,540	9,650,968	878,861
Community Development	3,903,146	1,032,421	409,592	-
Debt Service:				
Interest and Fiscal Charges	870,256	-	-	-
Total Governmental Activities	45,432,370	4,154,758	10,612,450	878,861
Business-Type Activities:				
Water Fund	1,647,996	761,556	-	-
Golf Fund	414,857	337,362	-	-
Total Business-Type Activities	2,062,853	1,098,918	-	-
Total Primary Government	$ 47,495,223	$ 5,253,676	$ 10,612,450	$ 878,861
Component Unit:				
Seaside County Sanitation District	$ 1,255,950	$ 1,554,720	$ -	$ -

General Revenues:
Taxes:
Secured and Unsecured Property Taxes
Gas Tax
Transient Occupancy Tax
Franchise Taxes
Utility Users Tax
Business License Taxes
Sales and Use Taxes
Other Taxes
Investment Earnings
Other
Transfers
Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Year, as Restated

Net Position - End of Year

See accompanying Notes to Basic Financial Statements.

Net Revenue (Expense) and Changes in Net Position			Component Unit
Governmental Activities	Business-Type Activities	Total	Seaside County Sanitation District
$ (807,593)	$ -	$ (807,593)	$ -
(24,786,865)	-	(24,786,865)	-
(2,789,480)	-	(2,789,480)	-
1,929,026	-	1,929,026	-
(2,461,133)	-	(2,461,133)	-
(870,256)	-	(870,256)	-
(29,786,301)	-	(29,786,301)	-
-	(886,440)	(886,440)	-
-	(77,495)	(77,495)	-
-	(963,935)	(963,935)	-
(29,786,301)	(963,935)	(30,750,236)	$ -
			$ 298,770
8,493,622	-	8,493,622	$ 520,153
705,093	-	705,093	-
3,038,525	-	3,038,525	-
1,288,512	-	1,288,512	-
2,405,126	-	2,405,126	-
843,833	-	843,833	-
14,883,836	-	14,883,836	-
1,209,596	-	1,209,596	-
296,448	4,885	301,333	179,093
3,305,155	26,993	3,332,148	240,242
439	(439)	-	-
36,470,185	31,439	36,501,624	939,488
6,683,884	(932,496)	5,751,388	1,238,258
35,937,774	9,106,266	45,044,040	12,378,176
$ 42,621,658	$ 8,173,770	$ 50,795,428	$ 13,616,434

BASIC FINANCIAL STATEMENTS
Fund Financial Statements

CITY OF SEASIDE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	General	Successor Special Revenue Fund	Stormwater Fund	FORA Blight Removal - Bond Fund	Transportation Capital Projects	Measure X Bond Fund	Other Governmental Funds	Total
ASSETS								
Cash and Investments	$ 11,198,889	$ 5,831,940	$ 733,769	$ 6,694,705	$ 183,571	$ -	$ 9,426,731	$ 34,069,605
Restricted Cash and Investments	15,103	-	-	-	-	-	17,125	32,228
Cash with Fiscal Agent	-	-	-	-	-	10,918,780	1,028,605	11,947,385
Accounts Receivable	2,225,433	-	-	-	-	-	242,830	2,468,263
Due from Other Governments	1,697,099	-	-	-	-	-	666,881	2,363,980
Due from Other Funds	3,137,915	-	-	-	-	-	-	3,137,915
Due from Component Unit	1,649,973	-	-	-	-	-	-	1,649,973
Loans Receivable	7,672	1,506,915	-	-	-	-	146,355	1,660,942
Land Held for Resale	-	658,068	-	-	-	-	-	658,068
Prepaid Assets	1,324	-	-	-	-	-	-	1,324
Advances to Other Funds	83,298	-	-	-	-	-	-	83,298
Advances to Private Purpose Trust Fund	2,333,431	-	-	-	-	-	-	2,333,431
Total Assets	$ 22,350,137	$ 7,996,923	$ 733,769	$ 6,694,705	$ 183,571	$ 10,918,780	$ 11,528,527	$ 60,406,412
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities:								
Accounts Payable	$ 980,275	$ 29,891	$ 1,955	$ -	$ 46,944	$ -	$ 417,764	$ 1,476,829
Accrued Salaries and Benefits	678,445	-	12,819	-	-	-	47,646	738,910
Deposits from Others	897	-	-	-	-	-	75,015	75,912
Other Liabilities	-	-	-	-	-	-	44,667	44,667
Due to Other Funds	-	-	635,697	-	1,653,303	2,239	478,236	2,769,475
Advances from Other Funds	-	-	83,298	-	-	-	-	83,298
Advances from Private Purpose Trust Fund	-	-	-	-	-	-	250,000	250,000
Total Liabilities	1,659,617	29,891	733,769	-	1,700,247	2,239	1,313,328	5,439,091
Deferred Inflows of Resources:								
Unavailable Revenue - Intergovernmental	820,707	-	-	-	-	-	610,679	1,431,386
Fund Balances:								
Nonspendable	2,425,725	-	-	-	-	-	-	2,425,725
Restricted	-	7,967,032	-	6,694,705	-	10,916,541	8,343,171	33,921,449
Committed	9,045,764	-	-	-	-	-	1,877,290	10,923,054
Unassigned	8,398,324	-	-	-	(1,516,676)	-	(615,941)	6,265,707
Total Fund Balances	19,869,813	7,967,032	-	6,694,705	(1,516,676)	10,916,541	9,604,520	53,535,935
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 22,350,137	$ 7,996,923	$ 733,769	$ 6,694,705	$ 183,571	$ 10,918,780	$ 11,528,527	$ 60,406,412

See accompanying Notes to Basic Financial Statements.

CITY OF SEASIDE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES
JUNE 30, 2020

Fund Balance - Total Governmental Funds	$ 53,535,935
Amounts reported for governmental activities in the statement of net position are different because:	
Receivables not collected during the availability period are deferred in the fund statements.	1,431,386
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. This amount does not include internal service fund capital assets.	59,974,029
Deferred outflows of resources reported in statement of net position.	12,352,785
Internal service funds are used by the City to charge the cost of certain activities such as fleet maintenance and insurance, to individual funds. Net position of the internal service funds is reported with the governmental activities.	(1,173,559)
Deferred inflows of resources reported in statement of net position.	(3,524,686)
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities are reported in the statement of net position.	
Bonds Payable	(19,255,082)
Capital Leases	(1,604,155)
Accrued Interest on Long-Term Debt	(114,790)
Compensated Absences	(1,250,585)
Total OPEB Liability	(12,515,828)
Net Pension Liability	(45,233,792)
Net Position of Governmental Activities	$ 42,621,658

See accompanying Notes to Basic Financial Statements.

CITY OF SEASIDE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

	General	Housing Successor Special Revenue Fund	Stormwater Fund	FORA Blight Removal - Bond Fund	Transportation Capital Projects	Measure X Bond Fund	Other Governmental Funds	Total
REVENUES								
Taxes	$ 31,394,979	$ -	$ -	$ -	$ -	$ -	$ 768,071	$ 32,163,050
Licenses and Permits	685,435	-	-	-	-	-	-	685,435
Fines and Penalties	86,294	-	-	-	-	-	21,825	108,119
Use of Money and Property	309,167	51,237	-	-	-	15,875	193,652	569,931
Intergovernmental Revenue	297,458	-	-	6,694,705	-	-	4,916,279	11,908,442
Charges for Services	664,191	-	-	-	-	-	1,214,430	1,878,621
Other Revenue	3,682,259	27,332	1,847	-	-	-	136,498	3,847,936
Total Revenues	37,119,783	78,569	1,847	6,694,705	-	15,875	7,250,755	51,161,534
EXPENDITURES								
Current:								
General Government	727,612	-	-	-	-	-	3,075	730,687
Public Safety	22,737,642	-	-	-	-	-	330,217	23,067,859
Recreation	2,418,596	-	-	-	-	-	30,052	2,448,648
Public Works	2,643,603	-	670,808	-	-	-	3,128,140	6,442,551
Community Development	2,351,818	91,025	-	-	-	-	584,689	3,027,532
Capital Outlay	-	-	-	-	1,462,027	-	1,247,490	2,709,517
Debt Service:								
Principal	643,785	-	57,706	-	-	225,000	730,133	1,656,624
Interest and Fiscal Charges	49,940	-	7,597	-	-	419,500	410,879	887,916
Issuance Costs	-	-	-	-	-	-	-	-
Total Expenditures	31,572,996	91,025	736,111	-	1,462,027	644,500	6,464,675	40,971,334
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,546,787	(12,456)	(734,264)	6,694,705	(1,462,027)	(628,625)	786,080	10,190,200
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	2,215,104	-	313,502	629,611	5,862,813	9,021,030
Transfers Out	(4,157,210)	-	(2,739)	-	-	-	(4,856,906)	(9,016,855)
Total Other Financing Sources (Uses)	(4,157,210)	-	2,212,365	-	313,502	629,611	1,005,907	4,175
NET CHANGES IN FUND BALANCES	1,389,577	(12,456)	1,478,101	6,694,705	(1,148,525)	986	1,791,987	10,194,375
Fund Balances - Beginning of Year, Restated	18,480,236	7,979,488	(1,478,101)	-	(368,151)	10,915,555	7,812,533	43,341,560
FUND BALANCES - END OF YEAR	$ 19,869,813	$ 7,967,032	$ -	$ 6,694,705	$ (1,516,676)	$ 10,916,541	$ 9,604,520	$ 53,535,935

See accompanying Notes to Basic Financial Statements.

CITY OF SEASIDE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES
YEAR ENDED JUNE 30, 2020

Net Change to Fund Balance - Total Governmental Funds		$ 10,194,375
Amounts reported for governmental activities in the statement of activities are different because:		
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the governmental funds.		944,338
Governmental funds report capital asset additions as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This does not include the internal service fund activity.		
Expenditures for General Capital Assets, Infrastructure, and Other Related Capital Assets Adjustments	$ 3,131,121	
Less: Current Year Depreciation	(2,543,742)	
		587,379
The issuance of long-term debt provides current financial resources to Governmental Funds, while the repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This does not include the internal service fund activity.		
Amortization of Premiums on Bonds	17,884	
Principal Retirement	929,103	
Capital Lease Retirements	727,521	
		1,674,508
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in Net Pension Liability and Related Deferred Inflows/Outflows	(3,379,713)	
Change in Total OPEB Liability and Related Deferred Inflows/Outflows	(731,710)	
Change in Compensated Absences	(99,314)	
		(4,210,737)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of certain activities of the internal service funds is reported with governmental activities.		(2,505,978)
Change in Net Position of Governmental Activities		$ 6,683,885

See accompanying Notes to Basic Financial Statements.

CITY OF SEASIDE
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2020

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water Fund	Golf Fund	Total	Internal Service Funds
ASSETS				
Current Assets:				
Cash and Investments	$ 457,674	$ -	$ 457,674	$ 2,653,516
Restricted Cash and Investments	-	560,834	560,834	36,004
Accounts Receivable	40,515	-	40,515	15,320
Total Current Assets	498,189	560,834	1,059,023	2,704,840
Capital Assets:				
Nondepreciable	74,762	8,539,893	8,614,655	-
Depreciable	2,945,160	3,797,417	6,742,577	641,625
Less: Accumulated Depreciation	(2,081,657)	(1,400,564)	(3,482,221)	(575,668)
Total Capital Assets, Net	938,265	10,936,746	11,875,011	65,957
Total Assets	1,436,454	11,497,580	12,934,034	2,770,797
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows - Pension	388,582	-	388,582	-
Total Deferred Outflows of Resources	388,582	-	388,582	-
LIABILITIES				
Current Liabilities:				
Accounts Payable	21,405	-	21,405	102,345
Accrued Salaries and Benefits	12,962	-	12,962	15,080
Accrued Interest	41	96,818	96,859	94
Due to Other Funds	-	36,110	36,110	332,330
Deposits from Others	2,955	-	2,955	-
Compensated Absences	1,398	-	1,398	3,995
Claims Payable	-	-	-	321,694
Capital Leases	5,064	-	5,064	-
Bonds Payable	-	110,000	110,000	-
Total Current Liabilities	43,825	242,928	286,753	775,538
Long-Term Liabilities:				
Compensated Absences	11,987	-	11,987	35,955
Claims Payable	-	-	-	3,132,863
Capital Leases	6,783	-	6,783	-
Bonds Payable	-	3,122,638	3,122,638	-
Total Pension Liability	1,600,169	-	1,600,169	-
Total Long-Term Liabilities	1,618,939	3,122,638	4,741,577	3,168,818
Total Liabilities	1,662,764	3,365,566	5,028,330	3,944,356
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Pension	120,516	-	120,516	-
Total Deferred Inflows of Resources	120,516	-	120,516	-
NET POSITION				
Net Investment in Capital Assets	926,418	7,704,108	8,630,526	65,957
Restricted for Debt Service	-	550,635	550,635	-
Unrestricted	(884,662)	(122,729)	(1,007,391)	(1,239,516)
Total Net Position	$ 41,756	$ 8,132,014	$ 8,173,770	$ (1,173,559)

See accompanying Notes to Basic Financial Statements.

CITY OF SEASIDE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2020

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water Fund	Golf Fund	Total	Internal Service Funds
OPERATING REVENUES				
Charges for Services	$ 761,556	$ 337,362	$ 1,098,918	$ 3,843,839
Other Revenues	26,993	-	26,993	4,119
Total Operating Revenues	788,549	337,362	1,125,911	3,847,958
OPERATING EXPENSES				
Salaries and Benefits	1,158,281	-	1,158,281	224,728
Services and Supplies	357,101	12,153	369,254	1,153,173
Insurance	21,039	-	21,039	2,473,594
Utilities	47,943	-	47,943	97,391
Depreciation	63,289	155,090	218,379	24,352
Claims and Judgments	-	-	-	2,386,681
Other Operating Expense	-	2,100	2,100	-
Total Operating Expenses	1,647,653	169,343	1,816,996	6,359,919
OPERATING INCOME (LOSS)	(859,104)	168,019	(691,085)	(2,511,961)
NONOPERATING REVENUES (EXPENSES)				
Interest Income	4,885	-	4,885	9,943
Interest Expense	(343)	(245,514)	(245,857)	(224)
Total Nonoperating Revenues (Expenses)	4,542	(245,514)	(240,972)	9,719
INCOME (LOSS) BEFORE TRANSFERS	(854,562)	(77,495)	(932,057)	(2,502,242)
Transfers Out	(439)	-	(439)	(3,736)
CHANGE IN NET POSITION	(855,001)	(77,495)	(932,496)	(2,505,978)
Net Position - Beginning of Year	896,757	8,209,509	9,106,266	1,332,419
NET POSITION - END OF YEAR	$ 41,756	$ 8,132,014	$ 8,173,770	$ (1,173,559)

See accompanying Notes to Basic Financial Statements.

CITY OF SEASIDE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2020

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water Fund	Golf Fund	Total	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Receipts from Interfund Services Provided	$ -	$ -	$ -	$ 3,928,219
Cash Receipts from Customers	824,100	337,362	1,161,462	-
Cash Paid to Employees for Services	(347,448)	-	(347,448)	(542,266)
Cash Paid to Suppliers for Goods and Services	(446,296)	(14,253)	(460,549)	(3,809,706)
Net Cash Provided (Used) by Operating Activities	30,356	323,109	353,465	(423,753)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Received From Other Funds	-	14,125	14,125	332,330
Transfers To Other Funds	(439)	-	(439)	(3,736)
Net Cash Provided (Used) by Noncapital Financing Activities	(439)	14,125	13,686	328,594
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisiiton of Capital Assets	(63,191)	-	(63,191)	(35,970)
Interest Paid	(361)	(248,430)	(248,791)	(245)
Principal Paid on Capital Debt	(5,064)	(87,432)	(92,496)	(29,213)
Net Cash Provided (Used) by Capital and Related Financing Activities	(68,616)	(335,862)	(404,478)	(65,428)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	4,885	-	4,885	9,943
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(33,814)	1,372	(32,442)	(150,644)
Cash and Cash Equivalents - Beginning of Year	491,488	559,462	1,050,950	2,840,164
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 457,674	$ 560,834	$ 1,018,508	$ 2,689,520

See accompanying Notes to Basic Financial Statements.

CITY OF SEASIDE
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2020

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water Fund	Golf Fund	Total	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	$ (859,104)	$ 168,019	$ (691,085)	$ (2,511,961)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	63,289	155,090	218,379	24,352
Changes in Assets, Deferred Inflows of Resources, Liabilities, and Deferred Outlows of Resources				
(Increase) Decrease in:				
Accounts Receivable	35,551	-	35,551	80,261
Prepaid Expenses	-	-	-	43,903
Deferred Outflows of Resources	(228,577)	-	(228,577)	16,574
Increase (Decrease) in:				
Accounts Payable	(20,428)	-	(20,428)	(61,535)
Accrued Salaries	240	-	240	1,445
Deposits	215	-	215	-
Compensated Absences	2,500	-	2,500	(3,900)
Net OPEB Liability	-	-	-	(326,987)
Net Pension Liability	999,712	-	999,712	-
Claims Liability	-	-	-	2,318,765
Deferred Inflows of Resources	36,958	-	36,958	(4,670)
Net Cash Provided (Used) by Operating Activities	$ 30,356	$ 323,109	$ 353,465	$ (423,753)

See accompanying Notes to Basic Financial Statements.

CITY OF SEASIDE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020

	Agency Funds	Private Purpose Trust Fund
ASSETS		
Cash and Investments	$ 259,471	$ 2,566,429
Restricted Cash and Investments	-	65
Accounts Receivable	4,669	-
Due from Other Governments	-	4,122
Deposits with Others	-	250,000
Advances to City of Seaside	-	250,000
Other Assets	-	112,085
Capital Assets:		
Nondepreciable	-	5,562,146
Depreciable, Net	-	14,180,474
Total Assets	264,140	22,925,321
LIABILITIES		
Accounts Payable	130,241	5,851
Accrued Interest	-	7,401
Deposits Payable	-	465
Unearned Revenue	-	212,021
Advances from City of Seaside	-	2,333,431
Agency Obligations	133,899	-
Long-Term Debt:		
Due within One Year	-	100,000
Due after One Year	-	2,384,772
Total Liabilities	264,140	5,043,941
DEFERRED INFLOWS OF RESOURCES		
Deferred Charge on Refunding	-	426,693
NET POSITION		
Net Position Held in Trust	$ -	$ 17,454,687

See accompanying Notes to Basic Financial Statements.

CITY OF SEASIDE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2020

	Private Purpose Trust Fund
ADDITIONS	
Taxes and Assessments	$ 2,453,797
Use of Money and Property	96,991
Other Revenue	113,353
Total Additions	2,664,141
DEDUCTIONS	
Community Development	7,723,291
Debt Service:	
Interest	49,653
Total Deductions	7,772,944
CHANGE IN NET POSITION	(5,108,803)
Net Position - Beginning	22,563,490
NET POSITION - ENDING	$ 17,454,687

See accompanying Notes to Basic Financial Statements.

NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Reporting Entity

The accompanying basic financial statements present the financial activity of the City of Seaside (City), which is the primary government, along with the financial activities of its component units. Component units are legally separate organizations for which the City is financially accountable or other organizations whose nature and significant relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and (i) either the City's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to, or impose a financial burden on, the City.

The basic financial statements include both blended and discretely presented component units. The blended component units, although legally separate entities are, in substance, part of the City's operations and so data from these units are combined with data of the primary government. The discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from City government.

The component units included in the City's basic financial statements are identified below with a brief description of the reason for their inclusion.

<u>Blended Components Units</u>

Seaside Joint Powers Financing Authority – The Seaside Joint Powers Financing Authority (Authority) is a joint powers authority organized pursuant to the State of California Government Code, Section 6500. The Authority exists under a Joint Exercise of Power Agreement dated March 29, 1988, by and between the City and the Agency. The members of the City Council constitute the members of the Board of Directors of the Authority. The Authority is authorized to borrow money for the purpose of financing the acquisition or construction of capital improvements, or for the purpose of making loans to the City and/or to refinance outstanding obligations of the City or Assessment Districts of the City. Currently the Authority has only issued lease revenue bonds to be used to finance the costs of capital improvements to the irrigation system of the City's Bayonet and Black Horse golf courses.

Separate component unit financial statements for the Authority are not issued.

<u>Discretely Presented Component Unit</u>

Seaside County Sanitation District – The component unit's column in the basic financial statements includes financial data of the Seaside County Sanitation District (District). It is reported in a separate column to emphasize that it is legally separate from the City. Although it is a legally separate entity, the Seaside County Sanitation District is included as a discretely presented component unit in the City's financial statements because it is financially accountable to the City.

The District is responsible for the transportation of sewage waste from residential and commercial buildings to a sewage treatment plant operated by the Monterey Regional Waste Pollution Control Agency. The District installs and maintains sewer lines and lift stations. The governing board consists of one appointed member each from the Cities of Del Rey Oaks, Sand City, and Seaside. The City performs maintenance and administrative services for the District. The District is discretely presented because its board is not substantively the same as the City's governing board, and it does not provide services exclusively to the City.

Financial statements or financial information for the District may be obtained from the City at 440 Harcourt Avenue, Seaside, California 93955.

B. Basis of Presentation

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

The accompanying financial statements are presented on the basis set forth in GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*.

Government-Wide Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government (the City and its component units). Eliminations have been made to minimize the double counting of internal activities. Governmental activities, which normally are financed by taxes, intergovernmental revenues and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties and charges for support.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment; and 3) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Taxes and other items not properly included among program revenues are reported instead as general revenues. Indirect costs are included in program expenses reported for individual functions and activities because the allocation is automatic and not significant.

Fund Statements

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

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

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

- *Housing Successor Special Revenue Fund* is used to retain the housing assets and functions previously performed by the dissolved Redevelopment Agency of the City. The revenue sources are primarily from rental activities.

- *Stormwater Fund* accounts for revenues and expenditures related to the operation of the City's storm drain and stormwater management system.

- *FORA Blight Removal - Bond Fund* accounts for the removal of blight and remediation activity on former Ft. Ord properties within Seaside.

- *Transportaion Capital Projects Fund* accounts for revenues and expenditures for on-going trapnsportation capital projects.

- *Measure X Bond Fund* accounts for revenues and expenditures for related to the issuance of lease revenue bonds used to finance Measure X Road Improvements.

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

- *Water Fund* accounts for resources used in operating and maintaining the Seaside Municipal Water System.

- *Golf Fund* accounts for resources used in operating and maintaining the City's golf courses.

Additionally, the City reported the following fund types:

- *Internal Service Funds* are used to account for the financing of services provided by one department to other departments of the government, on a cost reimbursement basis.

- *Agency Funds and Private-Purpose Trust Funds* are used to account for assets held by the City as an agent for individuals, private businesses and other governmental agencies. These assets include cash deposits which are both expendable and refundable. Refundable cash deposits are held pending satisfactory project completion. The financial activities of these funds are excluded from the Government-Wide financial statements, but are presented in separate Fiduciary Fund financial statements. A Private-Purpose Trust Fund maintained by the City is the Successor Agency. The Successor Agency operates under auspices of the legislatively formed Oversight Board comprised of representatives of local agencies that serve the redevelopment project area. The sole purpose of this fund is to retire debt of the former redevelopment agency.

During the course of operations, the City has activity between funds for various purposes through due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between those funds included in the governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included in internal balances in the business-type activities column.

Further, certain activities occur during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between those funds included in the governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between those funds included in the business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide, discretely presented component unit, proprietary and fiduciary fund financial statements are reported using the *economic resources* measurement focus (excluding fiduciary funds, which do not have a measurement focus) and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year for which all eligibility requirements have been satisfied.

The governmental fund financial statements are reported using the *current financial resources* measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 90 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, charges for services, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Fines, licenses and permits, and other charges for services are not susceptible to accrual because they are not measurable until cash is received. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source. (within 90 days of year-end).

D. Assets, Liabilities, and Net Position or Equity

1. Cash and Investments

The City's cash and investments are cash on hand, demand deposits, money market funds, investments with fiscal agent, Monterey County Investment Pool, and State of California Local Agency Investment Fund. Investments are stated at fair value (the value at which a financial instrument could be exchanged, other than in a forced or liquidation sale).

The City's cash and cash equivalents for statement of cash flows purposes are considered to be cash on hand, restricted cash, pooled cash, and investments held in an investment pool.

The City's restricted cash at June 30, 2020 consisted of the following:

General Fund: $15,103 held in escrow for the payment of contracted items.

Debt Service Pension Obligation Fund: $17,125 in residual interest cash held by the trustee until bond payment.

Golf Fund: $560,834 held by trustee for debt service on bond.

Self Insurance Fund: $36,004 held in reserve for payment of Tail claims.

Private Purpose Trust Fund: $65 held by trustee for debt service on bond.

2. Land Held for Resale

Land held for resale is carried at the lower of cost or estimated net realizable value.

Governmental Funds – City property held for affordable housing purposes has been adjusted to the estimated current market value of $658,068, which is also the estimated net realizable value.

3. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets, including works of art and historical treasurers, and capital assets received in a service concession arrangement are valued at the estimated acquisition value at the date of the donation. The costs of normal maintenance and repairs that do not add value to the assets or materially extend the ages are not capitalized. Capital assets are defined as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year depending on asset type.

Depreciation is charged to operations using the straight-line method of depreciation over the estimated useful lives of the assets as follows:

Buildings	20-50 Years
Improvements	33-60 Years
Equipment	2-15 Years
Streets	20 Years
Parks	20 Years
Curb and Gutter	20 Years
Storm Drains	50 Years

4. Compensated Absences

All vacation paid is accrued when incurred in the government-wide and proprietary funds financial statements. This liability is set up for the current employees at the current rates of pay. Unused vacation leave may be carried over and utilized or paid at time of termination from the City's employment. The maximum vacation leave that can be carried over to January 1 of any future year is two years' earned vacation, except for the Supervisors and Managers group which can carry over three years' earned vacation.

Unused sick leave accumulated before December 1, 1978, may be carried over and utilized or paid at the time of termination. The balance of unused sick leave is convertible to California Public Employees' Retirement System (PERS) service credits upon retirement.

The General Fund is primarily responsible for the repayment of the governmental portion of compensated absences.

5. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "*Financial Reporting of Deferred Outflows or Resources, Deferred Inflows of Resources, and Net Position*", and GASB Statement No. 65, "*Items Previously Reported as Assets and Liabilities*," the City recognizes deferred outflows of resources and/or deferred inflows of resources in the government-wide statement of net position, governemental funds balance sheets, and proprietary funds statement of net position.

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. Deferred outflows represent a consumption of net position by the City that is applicable to a future reporting period and will not be recognized as an outflow of resources (expense/expenditures) until that time.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position by the City that is applicable to a future reporting period and will not be recognized as an inflow of resources (revenue or a credit to expense) until that time.

6. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans (Plans) and 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.

7. Other Postemployment Benefits (OPEB)

For the purposes of measuring the net OPEB liability, deferred outlows/inflows of resources related to OPEB, and OPEB expense, and information about the fiduciary net position of the City's OPEB plan have been determined using the flow of economic resources measurement focus and full accrual basis of accounting. For this purpose, benefit payments are recongnized when due and payable in accordance with benefit terms. No investments are reported because the City meets obligations of its closed OPEB plan on a pay-as-you-go basis.

8. Property Taxes

Property taxes in the State of California are administered for all local agencies at the county level and consist of secured, unsecured, and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:

Property Valuations are established by the Assessor of the County of Monterey (County) for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under the provisions of Article XIIIA of the State Constitution (Proposition 13) adopted by the voters on June 6, 1978, properties are assessed at 100% of full value. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. 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 Levies are limited to 1% of full market value, which results in a tax rate of $1.00 per $100 assessed valuation under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

Tax Lien Dates are attached annually on January 1 preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied as of July 1 of the fiscal year 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.

Tax Collections are the responsibility of the County tax collector. Taxes and assessments on secured and utility tolls which constitute a lien against the property may be paid in two installments. The first is due on November 1 of the fiscal year and is delinquent if not paid by December 10. The second is due on February 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payments.

Tax Levy Apportionments – Due to the nature of the City-wide maximum levy, it is not possible to identify general purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by the County Auditor-Controller based primarily on the ratio that each agency represented of the total City-wide levy for the three years prior to fiscal year 1979.

Property Tax Administration Fees – The State of California fiscal year 1990-1991 Budget Act authorized counties to collect an administrative fee for collection and distribution of property taxes.

9. Net Position

Net Position is the excess of all the City's assets and deferred outflows, if any, over all its liabilities and deferred inflows, if any, regardless of fund. Net Position is divided into three captions under GASB Statement No. 34. These captions apply only to Net Position, which is determined only at the Government-Wide level and for Proprietary and Fiduciary funds, and are described below:

Net Investment in Capital Assets – This amount consists of capital assets net of accumulated depreciation, less the outstanding balance of any debt issued to finance these assets.

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments, enabling legislation, and constitutional provisions.

Unrestricted Net Position – This amount is all net position that does not meet the definition of "invested in capital assets, net of related debt" or "restricted net position."

10. Fund Balance

In March 2009, GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. These classifications are described below:

Nonspendable Fund Balance – Amounts that are inherently nonspendable such as inventory or long-term receivables.

Restricted Fund Balance – Amounts that have externally enforceable limitations on use that are either imposed by law or constrained by grantors, contributors, or laws and regulations of other governments. Components of this fund balance category include Housing note and loan receivables, advances, and land held for resale, the cash proceeds from which will be restricted.

Committed Fund Balance – Amounts that can only be used for specific purposes determined by formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment. The formal action must occur prior to the end of the reporting period; however, the amount can be determined subsequently.

Assigned Fund Balance – Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. The intent can be expressed by the City Council itself with the adoption of the annual budget.

Unassigned Fund Balance – The residual positive net resources of the General Fund in excess of what can properly be classified in one of the other four categories. This amount is reported only in the General Fund except in cases of negative fund balance. Negative fund balances in other governmental funds are reported as Unassigned Fund Balance.

The accounting policies of the City consider restricted fund balance to have been spent first when an expenditure is incurred if both restricted and unrestricted fund balances are available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

In addition, GASB Statement No. 54 clarifies the required fund balance reporting for stabilization or rainy day arrangements. The City's Special Reserve and Emergency Reserves fall under the definition of Stabilization Arrangements. Because the City Council adopted an ordinance identifying specific purposes for the Special and Emergency Reserves, these reserve balances will be classified as committed. The Emergency Reserves were established to be used for nonbudgeted emergencies that may occur, including weather emergencies, economic emergencies, equipment breakdown emergencies, and other unforeseen emergencies. The Special Reserve is established to be used for extraordinary items that may arise from time to time. The amount of stabilization fund balance was $9,045,764 for the fiscal year ended June 30, 2020.

Stabilization arrangements that do not meet the criteria to be reported within the restricted or committed fund balance classifications must be reported as unassigned in the General Fund. The policy also includes the City's priorities for spending fund balance. The City's spending priority is to spend restricted fund balance first, as allowed, followed by committed, assigned, and then unassigned fund balance.

Most nongeneral funds were designated for one purpose at the time of their creation. Therefore, expenditures made out of a fund will be allocated to the applicable fund balance classifications in the order of the spending policy above (refer to Note 4 – Other Information, under Fund Balances).

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by GASB, requires management to make assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 DEFICIT FUND BALANCES

The following funds had deficit fund balances or net position at June 30, 2020:

Major Governmental Funds:	
Transportation Capital Projects Fund	$ 1,516,676
Nonmajor Governmental Funds:	
SAFER FEMA Grant Fund	32,328
Laguna Grande Project Fund	506,059
Proposition 172 Fund	77,554
Proprietary Funds:	
Internal Service Fund:	
Self-Insurance Fund	2,230,576

These deficits are expected to be eliminated with future revenues from services, fees, reimbursements from federal agencies, and interfund transfers. With respect to the Laguna Grande Project Fund, the negative balance will be eliminated with the sale of the Laguna Grande Parking lot scheduled to take place in FY 2020-21. With respect to the Self-insuarnce Internal Service Fund, the fund will be analyzed in order to determine required internal billing rates going forward.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

Cash and investments as of June 30, 2020 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and Investments	$ 37,180,795
Restricted Cash and Investments	629,066
Cash with Fiscal Agents	11,947,385
Fiduciary Funds:	
Cash and Investments	2,825,900
Restricted Cash and Investments	65
Discretely Presented Component Unit:	
Cash and Investments	7,768,859
Total Cash and Investments	$ 60,352,070

Cash and investments as of June 30, 2020 consisted of the following:

Cash on Hand	$ 10,700
Deposits with Financial Institution	21,597,328
Investments	38,744,042
Total Cash and Investments	$ 60,352,070

Custodial Credit Risk Related to Deposits

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. This risk is mitigated in that of the City's total bank balance, $500,000 is insured by the Federal Depository Insurance Corporation. The remaining $21,097,328 on deposit is collateralized with securities held by the pledging financial institution's agent. Per Government Code Section 53652, the depository is required to maintain a market value of at least 110% of the pledged collateral.

At June 30, 2020, the carrying amount of the City's deposits was $21,597,328, and the corresponding bank balance was $19,155,203. The difference of $2,442,125 was principally due to outstanding checks and deposits in transit.

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

The City's investment policy authorizes investment in all investments authorized under provisions of California Government Code Section 53601. Certain investments authorized by the code are limited to maximum portfolio percentages and maximum maturities.

Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy.

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. These principles recognize a three-tiered fair value hierarchy, as follows:

- *Level 1* – Investments reflect prices quoted in active markets;
- *Level 2* – Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active; and,
- *Level 3* – Investments reflect prices based upon unobservable sources.

The City has the following recurring fair value measurements as of June 30, 2020:

		Fair Value Measurement Using		
Investments by Fair Value Level	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Held by Fiscal Agent:				
Mutual Funds	$ 12,576,516	$ 12,576,516	$ -	$ -
Investments measured at amortized costs:				
Monterey County Investment Pool	7,768,859			
State Investment Pool (LAIF)	18,398,667			
Total Pooled and Directed Investments	$ 38,744,042			

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Investment Type	Maturity (in Months) 12 Months or Less
State Investment Pool (LAIF)	$ 18,398,667
Monterey County Investment Pool	7,768,859
Held by Fiscal Agents:	
Money Market Funds	12,576,516
Total Investments	$ 38,744,042

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

As of June 30, 2020, and during the 2019-2020 fiscal year, the City did not hold or purchase investments that were highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above).

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, and the actual rating as of year-end for each investment type. The Local Agency Investment Fund (LAIF) and the County Investment Pool do not have a rating provided by a nationally recognized statistical rating organization.

Investment Type	Moody's	Percent of Portfolio	Fair Value
State Investment Pool - LAIF	Not Rated	47.49%	$ 18,398,667
Monterey County Investment Pool	Not Rated	20.05	7,768,859
Held by Fiscal Agent:			
US Bank Money Market	Not Rated	32.46	12,576,516
Total		100%	$ 38,744,042

Concentration of Credit Risk

The City's investment policy contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of the City's investments (external investment pools and mutual funds are excluded from this disclosure requirement).

Custodial Credit Risk

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

GASB Statement No. 40, *Deposit and Investment Risk Disclosures,* requires that the following disclosure be made with respect to custodial credit risks relating to deposits and investments: None of the City's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

Investment in State Investment Pool

The City is a voluntary participant in the State of California Local Agency Investment Fund (LAIF). LAIF is part of the Pooled Money Investment Account (PMIA), an investment pool consisting of funds held by the state in addition to those deposited in LAIF. All PMIA funds are managed by the Investment Division of the State Treasurer's Office. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California Government Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute.

At June 30, 2020, the City's investment position in the State of California Local Agency Investment Fund (LAIF) was $18.4 million. The total amount invested by all public agencies in LAIF on that day was $101.88 billion. Of that amount, 1.77% was invested in medium-term and short-term structured notes and asset backed securities and the remaining 98.23% was invested in other nonderivative financial products.

Investment in the Monterey County Investment Pool

The City is a voluntary participant in the County Investment Pool which is regulated by the California Government Code under the oversight of the County Treasurer. The fair value of the City's investment in this pool is reported in the accompanying financial statement at amounts based upon the City's pro-rata share of the fair value provided by the County Treasurer for the entire investment portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on accounting records maintained by the County Treasurer. The average maturity of the County Investment Pool was 167 days.

B. Loans Receivable

Housing Rehabilitation and Affordable Housing Loans:

The City engages in programs designed to encourage construction or improvement in low-to-moderate income housing or other projects. Under these programs, grants or zero interest loans are provided under favorable terms to homeowners or developers who agree to spend these funds in accordance with the City's terms. The balance of the loans receivable arising from these programs at June 30, 2020, was $1,506,915.

C. Capital Assets

Capital asset activity for the year ended June 30, 2020 for governmental activities was as follows:

	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020
Governmental Activities				
Capital Assets, not being Depreciated:				
Land	$ 4,577,948	$ -	$ -	$ 4,577,948
Construction in Progress	4,313,327	1,851,612	(5,484,104)	680,835
Intangibles (Nondepreciable)	4,251,994	-	-	4,251,994
Total Capital Assets, not being Depreciated	13,143,269	1,851,612	(5,484,104)	9,510,777
Capital Assets, being Depreciated:				
Infrastructure (Depreciable)	92,907,469	692,587	-	93,600,056
Structures and Improvements	11,504,804	4,531,747	-	16,036,551
Equipment	11,477,032	1,575,248	(313,376)	12,738,904
Intangibles (Depreciable)	6,514,798	-	-	6,514,798
Total Capital Assets, being Depreciated	122,404,103	6,799,582	(313,376)	128,890,309
Less Accumulated Depreciation for:				
Infrastructure (Depreciable)	(57,563,942)	(1,329,479)	-	(58,893,421)
Structures and Improvements	(8,451,524)	(270,735)	-	(8,722,259)
Equipment	(8,203,398)	(746,721)	313,376	(8,636,743)
Intangibles (Depreciable)	(1,887,518)	(221,159)	-	(2,108,677)
Total Accumulated Depreciation	(76,106,382)	(2,568,094)	313,376	(78,361,100)
Total Capital Assets, being Depreciated, Net	46,297,721	4,231,488	-	50,529,209
Governmental Activities, Capital Assets, Net	$ 59,440,990	$ 6,083,100	$ (5,484,104)	$ 60,039,986

Depreciation Allocation

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

General Government	$ 7,411
Public Safety	505,976
Public Works	1,812,319
Community Development	126,637
Recreation	91,399
Capital Assets Held by the Government's Internal Service Funds are Charged to the Various Functions Based on their Usage of the Assets	24,352
Total	$ 2,568,094

Capital asset activity for the year ended June 30, 2020 for business-type activities was as follows:

	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020
Business-Type Activities				
Capital Assets, not being Depreciated:				
Land	$ 8,539,893	$ -	$ -	$ 8,539,893
Construction in Progress	30,858	2,712	-	33,570
Intangibles (Nondepreciable)	41,192	-	-	41,192
Total Capital Assets, not being Depreciated	8,611,943	2,712	-	8,614,655
Capital Assets, being Depreciated:				
Infrastructure (Depreciable)	2,295,855	-	-	2,295,855
Land Improvements	3,497,417	-	-	3,497,417
Structures and Improvements	703,785	-	-	703,785
Equipment	185,041	60,479	-	245,520
Total Capital Assets, being Depreciated	6,682,098	60,479	-	6,742,577
Less Accumulated Depreciation for:				
Infrastructure (Depreciable)	(1,714,574)	(38,359)	-	(1,752,933)
Land Improvements	(1,018,807)	(145,090)	-	(1,163,897)
Structures and Improvements	(391,646)	(22,569)	-	(414,215)
Equipment	(138,815)	(12,361)	-	(151,176)
Total Accumulated Depreciation	(3,263,842)	(218,379)	-	(3,482,221)
Total Capital Assets, being Depreciated, Net	3,418,256	(157,900)	-	3,260,356
Business-Type Activities, Capital Assets, Net	$ 12,030,199	$ (155,188)	$ -	$ 11,875,011

Depreciation Allocation

Depreciation expense of $63,289 was charged to the Water Fund and $155,090 was charged to the Golf Fund.

D. Interfund Receivables, Payables, and Transfers

1. Current Interfund Balances

Current interfund balances arise in the normal course of business and are expected to be repaid within one year. The following is a summary of interfund balances as of June 30, 2020.

Fund	Due From	Due To
Governmental Funds:		
General Fund	$ 3,137,915	$ -
Transportation Capital Projects Fund	-	1,653,303
Storm Water Fund	-	635,697
Measure X		2,239
Nonmajor Governmental Funds	-	478,236
Proprietary Funds:		
Golf Fund	-	36,110
Internal Service Funds	-	332,330
Total	$ 3,137,915	$ 3,137,915

The purpose of Due To/Due From was to cover negative cash balances in these funds.

2. Long-Term Interfund Advances

At June 30, 2020, the funds below had made advances which were not expected to be repaid within the next year.

Fund	Advances To	Advances From
Governmental Funds:		
General Fund	$ 2,416,729	$ -
Storm Water Fund	-	83,298
Nonmajor Governmental Funds	-	250,000
Fiduciary Funds:		
Private-Purpose Trust Fund	250,000	2,333,431
Total	$ 2,666,729	$ 2,666,729

The purpose of the Advances To/Advances From was the following:

(1) On August 7, 2008, the General Fund – Contingency Fund loaned the Storm Water Fund $83,298 to finance the Stormwater Master Plan. The repayment of the loan will come from future stormwater fees.

(2) During the fiscal year 2011-2012, the City Council approved resolution SA 2012-10 authorizing a loan pursuant to AB 1484 between the City and the Successor Agency. The loan became an enforceable obligation after the City completed a series of dissolution steps and received a Finding of Completion on March 28, 2014. The outstanding balance at June 30, 2020 was $2,333,431.

(3) During the fiscal year 2010-2011, the City Council approved Resolution 02-26 authorizing a loan of $250,000 from the Merged Area Capital Projects Fund to the Laguna Grande Parking Fund for a light replacement project.

3. Interfund Transfers

Fund	Transfers In	Transfers Out
Governmental Funds:		
General Fund	$ -	$ 4,157,210
Storm Water Fund	2,215,104	2,739
Transportation Capital Projects Fund	313,502	-
Measure X Bond Fund	629,611	-
Nonmajor Governmental Funds	5,862,813	4,856,906
Proprietary Funds:		
Internal Service Funds	-	3,736
Water Fund	-	439
Total	$ 9,021,030	$ 9,021,030

In general, the City uses interfund transfers to (1) move revenues from the funds that collect them to the funds that statute or budget requires to expend them, (2) use unrestricted revenues collected in the General Fund to help finance various programs and capital projects accounted for in other funds in accordance with budgetary authorization, and (3) move revenues to cover capital project and debt service expenditures.

E. Long-Term Liabilities

1. Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2020 was as follows:

	Balance July 1, 2019	Additions	Reductions	Balance June 30, 2020	Amount Due Within One Year
Governmental Activities					
Direct Borrowings:					
Tax Pension Obligation Bond	$ 3,825,000	$ -	$ 515,000	$ 3,310,000	$ 570,000
Measure X Bond	11,020,000	-	225,000	10,795,000	230,000
Cutino Park Improvement Bond	5,060,000	-	185,000	4,875,000	190,000
Unamortized Premiums	288,670	-	13,588	275,082	-
Notes Payable	4,103	-	4,103	-	-
Capital Leases	2,360,889	-	756,734	1,604,155	220,508
Claims Payable	1,135,792	2,386,681	67,916	3,454,557	321,694
Compensated Absences	1,195,121	1,937,851	1,842,437	1,290,535	158,045
Total Governmental Activities	$ 24,889,575	$ 4,324,532	$ 3,609,778	$ 25,604,329	$ 1,690,247
Business-Type Activities					
Direct Borrowings:					
Lease Revenue Bonds	$ 3,365,000	$ -	$ 90,000	$ 3,275,000	$ 110,000
Unamortized Discount	(44,930)	-	(2,568)	(42,362)	-
Capital Leases	16,911	-	5,064	11,847	5,064
Compensated Absences	10,885	20,099	17,599	13,385	1,398
Total Business-type Activities	$ 3,347,866	$ 20,099	$ 110,095	$ 3,257,870	$ 116,462
Fiduciary Fund					
Tax Allocation Bonds	$ 2,500,000	$ -	$ 550,000	$ 1,950,000	$ 100,000
Unamortized Premiums on Bonds	575,632	-	40,860	534,772	-
Total Fiduciary Activities	$ 3,075,632	$ -	$ 590,860	$ 2,484,772	$ 100,000

2. Governmental Activities

Taxable Pension Obligation Bonds

On April 1, 2007, the City, pursuant to an Agreement with the California State-Wide Communities Development Authority, issued $6,880,000 of Pension Obligation Bonds. The aggregate total amount of the bonds for all agencies was $87,475,699, which includes $65,140,000 of Series A-1 current interest and $22,335,699 of Series A-2 capital appreciation bonds. The City participated only in the issuance of Series A-1 Bonds. Interest on the Series A-1 Bonds is payable on June 1 and December 1, commencing December 1, 2007. The rate of interest varies from 5.06% to 5.50% per annum. Principal is payable in annual installments ranging from $55,000 to $745,000, commencing on December 1, 2007, with final maturity in fiscal year 2025. The balance outstanding as of June 30, 2020 was $3,310,000.

Optional Redemption: The Series A-1 Current Interest Bonds maturing on or before June 1, 2017, will not be subject to optional redemption. The bonds maturing on June 1, 2021, are subject to optional redemption prior to maturity at the option of the Authority, or in part on any date at a redemption price equal to the greater of (1) 100% of principal to be redeemed or (2) present value of the remaining debt service discounted at Treasury Rate plus 12.5 basis points, plus accrued and unpaid interest on the Redeemable Term Bonds being redeemed to the date fixed for redemption. The remaining bond maturities are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	$ 570,000	$ 180,871	$ 750,871
2022	625,000	150,262	775,262
2023	690,000	115,986	805,986
2024	680,000	78,146	758,146
2025	745,000	40,856	785,856
Total	$ 3,310,000	$ 566,121	$ 3,876,121

Cutino Park Lease Revenue Bonds

On October 1, 2018, the City of Seaside Joint Powers Financing Authority (Authority) issued Lease Revenue Bonds (Cutino Park Improvement Project) Series 2018 (Cutino Park Bonds) for a total of $5,060,000 at interest rates varying between 3.00%-5.00% over the next 20 years. The final payment on the Cutino Park Bonds will be May 1, 2038. These Cutino Park Bonds are payable solely from and secured by a lease agreement between the Authority and the City of Seaside. Proceeds from the bonds will be used to (1) finance the costs of acquisition, construction, improvement, rehabilitation, and renovation of Cutino Park, (2) fund capitalized interest on the Cutino Park Bonds through and including November 1, 2019, and (3) pay costs of issuance of the Cutino Park Bonds. The lease payments received by the City are pledged to pay the scheduled principal and interest payments on the lease revenue bonds. The outstanding bonds mature as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	$ 190,000	$ 187,869	$ 377,869
2022	195,000	182,169	377,169
2023	200,000	174,369	374,369
2024	210,000	166,369	376,369
2025	220,000	155,869	375,869
2026-2030	1,270,000	603,594	1,873,594
2031-2035	1,535,000	341,463	1,876,463
2036-2038	1,055,000	76,094	1,131,094
Total	$ 4,875,000	$ 1,887,794	$ 6,762,794

Measure X Lease Revenue Bonds

On October 1, 2018, the City of Seaside Joint Powers Financing Authority (Authority) issued Lease Revenue Bonds (Measure X Road Improvements) Issue of 2018 (Measure X Bonds) for a total of $11,050,000 at interest rates varying between 3.00%-5.00% over the next 20 years. The final payment on the Measure X Bonds will be May 1, 2047. These Measure X Bonds are payable solely from and secured by a lease agreement between the Authority and the City of Seaside. Proceeds from the bonds will be used to (1) finance the costs of rehabilitation, reconstruction, preservation, and improvement of public streets and roadways within the corporate limits of the City and (2) pay costs of issuance of Measure X Bonds. The lease payments received by the City are pledged to pay the scheduled principal and interest payments on the lease revenue bonds. The outstanding bonds mature as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	$ 230,000	$ 411,000	$ 641,000
2022	235,000	404,100	639,100
2023	245,000	394,700	639,700
2024	255,000	384,900	639,900
2025	270,000	372,150	642,150
2026-2030	1,560,000	1,644,750	3,204,750
2031-2035	1,885,000	1,323,394	3,208,394
2036-2040	2,225,000	980,456	3,205,456
2041-2045	2,675,000	536,250	3,211,250
2046-2047	1,215,000	68,813	1,283,813
Total	$ 10,795,000	$ 6,520,513	$ 17,315,513

3. Business-Type Activities

Golf Course Lease Revenue Bonds

On December 14, 2006, the City of Seaside Joint Powers Financing Authority issued the Lease Revenue Bonds, Series 2006. The bond proceeds were used to finance the costs of capital improvements to the irrigation system of the City's Bayonet and Black Horse Golf Courses. Interest rates range from 6.70% to 7.125% and interest is payable semiannually on each February 1 and August 1. The lease payments received by the City are pledged to pay the scheduled principal and interest payments on the lease revenue bonds. Principal matures annually each August 1 through fiscal year 2037. The outstanding bonds mature as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	$ 110,000	$ 228,688	$ 338,688
2022	110,000	221,162	331,162
2023	120,000	213,037	333,037
2024	130,000	204,131	334,131
2025	135,000	194,691	329,691
2026-2030	855,000	806,550	1,661,550
2031-2035	1,205,000	443,354	1,648,354
2036-2037	610,000	44,175	654,175
Total	$ 3,275,000	$ 2,355,788	$ 5,630,788

Capital Leases Payable

The City has entered into certain capital lease agreements under which the related equipment will become the property of the City when all terms of the lease agreements are met.

	Stated Interest Rate	Present Value of Remaining Payments as of June 30, 2020
Governmental Activities:		
Equipment and Vehicles	2.23%-7.29%	$ 1,193,800
Structures and Improvements	3.03%	410,355
		1,604,155
Buisness-type Activities:		
Vehicle	2.40%	11,847
Total Capital Lease Obligations		$ 1,616,002

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-type Activities
Asset:		
Structures and Improvements	$ 908,499	$ -
Equipment and Vehicles	2,635,793	25,490
Less: Accumulated Depreciation	(1,473,593)	(14,019)
Total	$ 2,070,699	$ 11,471

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020 are as follows:

Fiscal Year Ending June 30,	Governmental Activities	Business-type Activities
2021	$ 263,311	$ 5,425
2022	257,978	5,425
2023	246,470	1,357
2024	242,634	-
2025	177,183	-
2026-2030	551,520	-
2031-2032	65,617	-
Total Minimum Lease Payments	1,804,714	12,206
Less: Amount Representing Interest	(200,559)	(359)
Present Value of Minimum Lease Payments	$ 1,604,155	$ 11,847

4. Fiduciary Fund

Tax Allocation Bonds

Merged Project Area, Former Redevelopment Agency (Agency) of the City of Seaside

On September 24, 2003, the Agency issued the Merged Project Area, Tax Allocation Bonds, Series 2003. The bond proceeds are used in the Merged Project Area. Interest is payable semiannually each February 1 and August 1, and ranges from 3.25% to 5.00%. Principal matures annually each August 1 through fiscal year 2014. On February 1, 2012, after the Redevelopment Dissolution Act, this debt was transferred to the Redevelopment Successor Agency of the City. On December 23, 2014, the 2003 series bonds were refunded and are now series 2014. The outstanding bonds mature as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	$ 100,000	$ 74,263	$ 174,263
2022	110,000	69,013	179,013
2023	115,000	63,387	178,387
2024	120,000	44,903	164,903
2025	125,000	44,903	169,903
2026-2030	715,000	171,870	886,870
2031-2034	665,000	58,507	723,507
Total	$ 1,950,000	$ 526,845	$ 2,476,845

NOTE 4 OTHER INFORMATION

A. Pension Plans

1. General Information about the Pension Plans

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

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

The City established a PARS Supplemental Retirement Plan, an agent multiple employer plan, for Miscellaneous (Non-LIUNA) full-time employees who worked for the City on or after July 1, 2002. The SRP provides an additional benefit so that a participant's total benefit, including the CalPERS benefit is 2.5% at 55. The SRP is closed to new hires on and after July 1, 2010.

The Plans' provisions and benefits in effect at June 30, 2020 are summarized as follows:

	Miscellaneous	
Hire Date	Prior to January 1, 2013	On or After January 1, 2013
Benefit Formula	2.0 @ 55	2% @ 62
Benefit Vesting Schedule	5 Years Service	5 Years Service
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50 - 63	52 - 67
Monthly Benefits, as a % of Eligible Compensation	1.426% to 2.418%	1.0% to 2.5%
Required Employee Contribution Rates	7%	6.25%
Required Employer Contribution Rates	11.92%	6.25%

	Safety Tier 1	Fire Safety Tier 1
Hire Date	Prior to January 1, 2013	On or After January 1, 2013
Benefit Formula	3.0% @ 50	2.0% @ 50
Benefit Vesting Schedule	5 Years Service	5 Years Service
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50	50 - 63
Monthly Benefits, as a % of Eligible Compensation	3%	2.0% - 2.7%
Required Employee Contribution Rates	9%	9%
Required Employer Contribution Rates	28.65%	20.92%

	PARS
Benefit Formula	2.5% @ 55 Minus 2.0% at 55
Benefit Vesting Schedule	3 Years Service
Benefit Payments	Monthly for Life
Retirement Age	50
Monthly Benefits, as a % of Eligible Compensation	0.50%
Required Employee Contribution Rates	-%
Required Employer Contribution Rates	13.86%

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 both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2020, the contributions the City recognized as part of pension expense were $4,699,084.

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

As of June 30, 2020, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	$ 14,233,825
Safety	31,662,282
PARS	937,854
Total Net Pension Liability (Asset)	$ 46,833,961

The City's net pension liability for the Miscellaneous and Safety plans is measured as the proportionate share of the net pension liability. The net pension liability of the Miscellaneous and Safety Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 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 each Plan as of June 30, 2019 and 2020 was as follows:

	Miscellaneous	Safety	Total
Proportion - June 30, 2019	0.32318%	0.49944%	0.43051%
Proportion - June 30, 2020	0.35545%	0.50720%	0.44790%
Change - Increase (Decrease)	0.03227%	0.00776%	0.01739%

Change in the Net Pension Liability – PARS Plan

The net pension liability of the PARS Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018.The change in the Net Pension Liability for the PARS Plan is as follows:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balances - June 30, 2019	$ 2,707,708	$ 1,845,547	$ 862,161
Changes in the Fiscal Year:			
Service Cost	51,907	-	51,907
Interest on Total Pension Liability	171,030	-	171,030
Effect of economic/demographic gains or losses	-	-	-
Effect of assumptions changes or inputs	-		-
Benefit Payments	(260,877)	(260,877)	-
Employer Contributions	-	100,846	(100,846)
Net investment Income	-	53,900	(53,900)
Administrative Expenses	-	(7,502)	7,502
Net Changes	(37,940)	(113,633)	75,693
Balances - June 30, 2020	$ 2,669,768	$ 1,731,914	$ 937,854

For the year ended June 30, 2020, the City recognized total pension expense of $8,886,891, including $532,643 for the PARS plan, $2,697,120 for the miscellaneous plan and $5,657,128 for the safety plan. Pension expense represents the change in net pension liability during the measurement period, adjusted for actual contributions and for the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

Deferred Outflows and Inflows - Miscellaneous Plan

At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to the miscellaneous plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to Measurement Date	$ 1,463,950	$ -
Change in Proportion	788,424	305,205
Change in Assumptions	678,735	240,606
Differences Between Expected and Actual Experience	988,599	76,596
Difference in Actual Contribution vs. Proportionate Share of Contributions	-	676,904
Net Differences Between Projected and Actual Earnings on Plan Investments	-	248,851
Total	$ 3,919,708	$ 1,548,162

Deferred Outflows and Inflows – Safety Plan

At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to the safety plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to Measurement Date	$ 3,134,288	$ -
Change in Proportion	589,479	109,108
Change in Assumptions	1,297,782	253,261
Differences Between Expected and Actual Experience	2,067,261	-
Difference in Actual Contribution vs. Proportionate Share of Contributions	-	1,181,166
Net Differences Between Projected and Actual Earnings on Plan Investments	-	435,569
Total	$ 7,088,810	$ 1,979,104

Deferred Outflows and Inflows - PARS Plan

At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to the PARS pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Differences Between Projected and Actual Earnings on Plan Investments	$ 54,064	$ -
Differences Between Expected and Actual Experience	288,937	-
Change in Assumptions	21,553	-
Total	$ 364,554	$ -

The City reported $4,598,238 as deferred outflows of resources related to contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	Miscellaneous Plan	Safety Plan	PARS Plan	Total
2021	$ 784,092	$ 1,908,978	$ 319,243	$ 3,012,313
2022	(169,089)	(283,872)	18,276	(434,685)
2023	242,307	265,565	14,894	522,766
2024	50,285	84,748	12,141	147,174
Total	$ 907,595	$ 1,975,419	$ 364,554	$ 3,247,568

Actuarial Assumptions – The total pension liabilities in the June 30 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous Hired Prior to 1/1/2013	Miscellaneous Hired After to 1/1/2013	Safety Tier 1	Fire Safety Tier 2	PARS
Valuation Date	June 30, 2018	June 30, 2018	June 30, 2018	June 30, 2018	June 30, 2018
Measurement Date	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019
Actuarial Cost Method			Entry-Age Normal Cost Method		
Actuarial Assumptions:					
Discount Rate	7.15%	7.15%	7.15%	7.15%	7.00%
Inflation	2.75%	2.75%	2.75%	2.75%	2.75%
Payroll Growth			Varies by Entry Age and Service		
Investment Rate of Return	7.15% (2)	7.15% (2)	7.15% (2)	7.15% (2)	7.0% (2)
Mortality			Based on CalPERS Specific Data		

(1) Depending on age, service, and type of employment.
(2) Net of pension plan investment expenses, including inflation.
(3) Graded based on years of service. 3.5% after 30 years of services.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 7.15% for the Miscellaneous and Safety Plans, and 6.50% for the PARS plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% 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% 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	New Strategic Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11 + (b)
Global Equity	50.0 %	4.80 %	5.98 %
Fixed Income	28.0	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8.0	6.30	7.23
Real Assets	13.0	3.75	4.93
Liquidity	1.0	-	(0.92)
Total	100.0 %		

(a) An expected inflation of 2.0% used for this period.
(b) An expected inflation of 2.92% used for this period.

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 each Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous	Safety	PARS
1% Decrease	6.15%	6.15%	5.50%
Net Pension Liability	$ 21,712,909	$ 47,078,621	$ 1,195,615
Current Discount Rate	7.15%	7.15%	6.50%
Net Pension Liability	$ 14,233,825	$ 31,662,282	$ 937,854
1% Increase	8.15%	8.15%	7.50%
Net Pension Liability	$ 8,060,369	$ 19,023,299	$ 719,353

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

B. Other Postemployment Benefits (OPEB)

1. Plan Description and Benefits Provided

The City of Seaside Retiree Healthcare Plan (OPEB Plan), is a single-employer defined benefit healthcare plan administered by the City of Seaside. The plan allows eligible retirees to elect postretirement healthcare (medical, dental and vision) insurance coverage. The City has agreed to contribute on the retiree's behalf the value of the "Employee-Only" medical insurance premium in accordance with Memorandums of Understanding (MOU) approved by the City Council. The plan does not issue a financial report.

The plan is closed to new City employees, however, current eligibility for the plan is as follows: Nonsafety, Public Safety Management, and Firefighter employees hired on or after July 1, 2010, are not eligible to participate in the plan. Police Officer employees hired on or after January 1, 2011, are not eligible to participate in the plan.

The plan benefits are provided in the form of:

- An explicit subsidy where the City contributes 100% towards "Employee-Only" medical insurance premium of those active employees and retirees hired on or before the eligibility cutoff date (this varies depending on the existing MOUs). Both benefit and vesting services are credited from the date of hire.

- An explicit right to elect access to postemployment healthcare coverage (medical, dental and vision) for the retiree and their legal dependents. The City is **not** obligated to contribute towards dependent medical coverage nor dental and vision insurance premiums. Monthly premiums must be paid by the retiree to the City.

- Eligibility: Nonsafety, Public Safety Management, and Firefighter employees hired on or after July 1, 2010, are **not** eligible to participate in the plan. Police Officer employees hired on or after January 1, 2011, are **not** eligible to participate in the plan.

- The plan does **not** include a death or a withdrawal of benefit.

The City operates under an agreement to continue to provide access to healthcare insurance to all employees who retire after at least the age of 50 and who have 10 years of service to the City. Retiring disabled Safety employees need not be 50 years of age; however, the retiree must have 10 years of service. Upon retirement from active employment, a retiree must elect the types of insurance coverage they chose to purchase for themselves and/or their dependents. The City is only required to pay 100% of the “Employee-Only” portion of the medical insurance premium and the retiree pays for the excess cost for any additional insurance premiums. Any increases in “Employee-Only” medical insurance premiums after retirement are borne by the City and the retiree pays for all excess medical, dental and vision premium cost increases. The City’s obligation under the MOU agreements continues until (1) retiree reaches age 65 (age 70 for Firefighters), (2) retiree becomes eligible for Medicare, or (3) retiree chooses to discontinue insurance coverage, whichever comes first.

The cost of the retiree healthcare insurance benefits is recognized as an expenditure and insurance premiums are paid in advance on a monthly basis.

2. Actuarial Assumptions

The Net OPEB Liability was determined using an actuarial valuation as of June 30, 2019, using the following assumptions:

Valuation Date	July 1, 2019	
Measurement Date	June 30, 2020	
Discount Rate	3.87%	as of June 30, 2019
	2.20%	as of June 30, 2020
Inflation	2.25%	
Salary Increases	None assumed	
Investment Rate of Return	3.50%	
Healthcare Trend Rate	7.00%	as of June 30, 2019
	4.50%	Thereafer

3. Employees Covered

At June 30, 2020, the following employees were covered by the benefit terms:

Active employees	53
Inactive employees or beneficiaries currently receiving benefits	28
Total	81

4. Contributions

The OPEB Plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the County and bargaining units. The City has not established a separate irrevocable trust for its OPEB Plan as of June 30, 2020, and anticipates using the pay-as-you-go method to fund the current cost. Therefore, the City's annual contribution is equal to its pay-as-you-go costs for the OPEB Plan. For fiscal year ended June 30, 2020, the City's contributions were $621,606. The City is responsible for all contributions and is charging each responsible department its propotional share of the pay-as-you-go costs.

5. Changes in the OPEB Liability

The table below shows the changes in the total OPEB liability as of June 30, 2020.

	Total OPEB Liability
Balances - June 30, 2019	$ 11,258,715
Changes in the Fiscal Year:	
Service Cost	297,013
Interest on Total OPEB Liability	394,507
Difference Between Expected and Actual Experience	53,393
Change of Assumptions	1,133,806
Benefit Payments	(621,606)
Net Changes	1,257,113
Balances - June 30, 2020	$ 12,515,828

6. Sensitivity of the OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate.

	1% Decrease Rate 1.20%	Current Discount Rate 2.20%	1% Increase Rate 3.20%
Total OPEB Liability	$ 13,527,274	$ 12,515,828	$ 11,637,778

7. Sensitivity of the OPEB Liability to Changes in Healthcare Cost Trend Rates

The following presents the OPEB liability of the City, as well as what the City's OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates.

	1% Decrease 6.00% decreasing to 3.50%	Current Healthcare Cost Trend Rates 7.00% decreasing to 4.50%	1% Increase 8.00% decreasing to 5.50%
Total OPEB Liability	$ 11,254,053	$ 12,515,828	$ 14,014,291

8. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the City recognized OPEB expense of $2,097,599. OPEB expense represents the change in the OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss and actuarial assumptions or method. At June 30, 2020, 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
Differences between expected and actual experience	$ 42,714	$ 117,936
Changes of assumptions	1,325,581	-
Total	$ 1,368,295	$ 117,936

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	Deferred Outflows (Infows) of Resources
2021	$ 312,590
2022	312,590
2023	312,590
2024	312,589

C. Self-Insurance and Contingent Liabilities

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

The City of Seaside is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 119 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

2. Self-Insurance Programs of the Insurance Authority

Each member pays an annual contribution to cover estimated losses for the coverage period. This initial funding is paid at the beginning of the coverage period. After the close of the coverage period, outstanding claims are valued. A retrospective deposit computation is then conducted annually thereafter until all claims incurred during the coverage period are closed on a pool-wide basis. This subsequent cost re-allocation among members based on actual claim development can result in adjustments of either refunds or additional deposits required.

The total funding requirement for self-insurance programs is estimated using actuarial models and pre-funded through the annual contribution. Costs are allocated to individual agencies based on exposure (payroll) and experience (claims) relative to other members of the risk-sharing pool. Additional information regarding the cost allocation methodology is provided below.

<u>Liability</u>

In the liability program claims are pooled separately between police and nonpolice exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to $30,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from $30,000 to $750,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs in excess of $750,000 up to the reinsurance attachment point of $5 million are distributed based on the outcome of cost allocation within the first and second loss layers. (5) Costs of covered claims from $5 million to $10 million are paid under a reinsurance contract subject to a $2.5 million annual aggregate deductible. The $2.5 million annual aggregate deductible is fully covered under a separate policy; as such no portion of it is retained by the Authority. Costs of covered claims from $10 million to $15 million are paid under two reinsurance contracts subject to a combined $3 million annual aggregate deductible. The $3 million annual aggregate deductible is fully retained by the Authority. (6) Costs of covered claims from $15 million to $20 million are paid under reinsurance agreements. (7) Costs of covered claims from $20 million to $50 million are paid under excess insurance policies.

The overall coverage limit for each member including all layers of coverage is $50 million per occurrence.

Costs of covered claims for subsidence losses are paid by reinsurance and excess insurance with a pooled sub limit of $30 million per occurrence. This $30 million subsidence sub limit is composed of (a) $5 million retained within the pool's SIR, (b) $15 million in reinsurance, subject to the same annual aggregate deductibles previously stated, and (c) $10 million in excess insurance. The excess insurance layer has a $10 million annual aggregate limit.

Workers' Compensation

In the workers' compensation program claims are pooled separately between public safety (police and fire) and nonpublic safety exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to $50,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from $50,000 to $100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs in excess of $100,000 up to the reinsurance attachment point of $2 million are distributed based on the outcome of cost allocation within the first and second loss layers. (5) Costs of covered claims from $2 million up to statutory limits are paid under a reinsurance policy. Protection is provided per statutory liability under California Workers' Compensation Law.

Employer's Liability losses are pooled among members to $2 million. Coverage from $2 million to $5 million is purchased as part of a reinsurance policy, and Employer's Liability losses from $5 million to $10 million are pooled among members.

3. Purchased Insurance

Pollution Legal Liability Insurance

The City of Seaside participates in the pollution legal liability insurance program (formerly called environmental insurance) which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City of Seaside. Coverage is on a claims made basis. There is a $50,000 deductible. The Authority has a limit of $50 million for the three-year period from July 1, 2017 through July 1, 2020. Each member of the Authority has a $10 million sub limit during the three-year term of the policy.

Property Insurance

The City of Seaside participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. City of Seaside property is currently insured according to a schedule of covered property submitted by the City of Seaside to the Authority. City of Seaside property currently has all risk property insurance protection in the amount of $25,432,467. There is a $10,000 deductible per occurrence except for nonemergency vehicle insurance which has a $1,000 deductible. Premiums for the coverage are paid annually and are not subject to retrospective adjustments.

Earthquake and Flood Insurance

The City of Seaside purchases earthquake and flood insurance on a portion of its property. The earthquake insurance is part of the property protection insurance program of the Authority. City of Seaside property currently has earthquake protection in the amount of $13,278,756. There is a deductible of 5% per unit of value with a minimum deductible of $100,000. Premiums for the coverage are paid annually and are not subject to retrospective adjustments.

Crime Insurance

The City of Seaside purchases crime insurance coverage in the amount of $1,000,000 with a $2,500 deductible. The fidelity coverage is provided through the Authority. Premiums are paid annually and are not subject to retrospective adjustments.

Special Event Tenant User Liability Insurance

The City of Seaside further protects against liability damages by requiring tenant users of certain property to purchase low-cost tenant user liability insurance for certain activities on agency property. The insurance premium is paid by the tenant user and is paid to the City of Seaside according to a schedule. The City of Seaside then pays for the insurance. The insurance is arranged by the Authority.

4. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2019-2020.

5. Changes in Claims Liability

The City provides workers' compensation through the California Joint Powers Insurance Authority. The City is liable for all workers' compensation claims outstanding as of June 30, 2004. The City uses a third-party insurance services group to analyze the claims. Reserves are reviewed in accordance with State Guidelines, specifically California Code of Regulations 15300. Actuarial studies are not completed to determine the reserves. Changes in the balances of claims liabilities since July 1, 2018, resulted from the following:

Net Unpaid Claims - July 1, 2018	$ 2,239,960
Claims Incurred and Change in Estimates	(1,002,181)
Claim Payments	(101,987)
Unpaid Claims - June 30, 2019	$ 1,135,792
Net Unpaid Claims - July 1, 2019	$ 1,135,792
Claims Incurred and Change in Estimates	2,386,681
Claim Payments	(67,916)
Unpaid Claims - June 30, 2020	$ 3,454,557

D. Commitments and Contingencies

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

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

E. Related Party – Employee Home Loan Receivable

On March 20, 2003, the City Council adopted the Public Safety Personnel Home Purchase Incentive Loan Program (Program) to provide low interest loans to all City public safety personnel to assist them to obtain housing in the City to help attract and retain quality public safety employees. In July 2007, the City expanded the Program to include all City full-time employees. To be eligible, the employee must not have owned a home in the County, and the home purchased under the Program must be within the City's limit. Participants must sign a loan agreement and agree to pay interest on the loan. The interest rate under the Program will be determined by the prevailing LAIF rates. The loan and interest will be forgiven after a 10-year period, by which the participants have been employed full-time by the City. The City's Finance Department administers the program. The city is no longer awarding any new loans under this program.

The maximum amount that a participant can borrow is $100,000 or 20% of the property's fair market value, whichever is lower. The total loan receivable under the program as of June 30, 2020 is $7,672.

F. Fund Balances

Fund Balances for all major and nonmajor governmental fund as of June 30, 2020 were distributed as follows:

	General Fund	Housing Successor Special Revenue Fund	Stormwater Fund	FORA Blight Removal - Bond Fund	Transportation Capital Projects	Measure X Bond Fund	Other Governmental Funds	Total
Nonspendable								
Notes/Loans Receivable - Housing	$ 7,672	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,672
Prepaid Assets	1,324	-	-	-	-	-	-	1,324
Advances	2,416,729	-	-	-	-	-	-	2,416,729
Total Nonspendable	2,425,725	-	-	-	-	-	-	2,425,725
Restricted								
Debt Service	-	-	-	-	-	-	21,735	21,735
General Government - Leases and Employee Programs	-	-	-	-	-	-	-	-
Public Safety - Grants/State Law	-	-	-	-	-	-	651,808	651,808
Recreation - Senior Program	-	-	-	-	-	-	279,593	279,593
Public Works/Capital Projects	-	-	-	6,694,705	-	10,916,541	6,360,165	23,971,411
Community Services	-	-	-	-	-	-	789,796	789,796
Community Development - Various	-	-	-	-	-	-	240,074	240,074
Community Development - Land Held for Resale	-	658,068	-	-	-	-	-	658,068
Community Development - Housing Loans	-	1,506,915	-	-	-	-	-	1,506,915
Community Development - Housing	-	5,802,049	-	-	-	-	-	5,802,049
Total Restricted	-	7,967,032	-	6,694,705	-	10,916,541	8,343,171	33,921,449
Committed								
General Fund Reserves	9,045,764	-	-	-	-	-	-	9,045,764
Recreation - Facilities/Pool	-	-	-	-	-	-	26,639	26,639
Public Works - Army Contract	-	-	-	-	-	-	685,721	685,721
Community Development - Housing	-	-	-	-	-	-	1,164,930	1,164,930
Total Committed	9,045,764	-	-	-	-	-	1,877,290	10,923,054
Assigned								
General Government - Employee Programs	-	-	-	-	-	-	-	-
Total Assigned	-	-	-	-	-	-	-	-
Unassigned - Fund Balance (Deficit)								
General Government	8,398,324	-	-	-	-	-	-	8,398,324
Public Safety	-	-	-	-	-	-	(109,882)	(109,882)
Public Works	-	-	-	-	-	-	(506,059)	(506,059)
Community Development	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	(1,516,676)	-	-	(1,516,676)
Total Unassigned - Fund Balance (Deficit)	8,398,324	-	-	-	(1,516,676)	-	(615,941)	6,265,707
Total Fund Balances	$ 19,869,813	$ 7,967,032	$ -	$ 6,694,705	$ (1,516,676)	$ 10,916,541	$ 9,604,520	$ 53,535,935

G. Prior Period Adjustments

Adjustments resulting from errors or changes to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the City reports these changes as restatements of beginning net position.

The following restatements were made during the current year:

	Fund Financial Statements		Government-wide Statements
	General Fund	Proposition 172 Fund	Governmental Activities
Fund Balance / Net Position - July 1, 2019, as Previously Reported	$ 18,974,801	$ 42,499	$ 36,532,338
Restatement of Beginning Balance			
To correct prior year accrual error of dispatch expenditure.	(494,565)	(99,999)	(594,564)
Fund Balance / Net Position - July 1, 2019, as Restated	18,480,236	(57,500)	$ 35,937,774

H. Subsequent Events

In August 2020, the Successor Agency to the Redevelopment Agency property at 1271 Canyon Del Rey Blvd. was sold to CDR Seaside, LLC. In August 2020, the Successor Agency to the Redevelopment Agency property at Broadway Avenue & Terrace Street was sold to Ascent Broadway, LLC. The Successor Agency to the Redevelopment Agency remitted the land sale proceeds to the County of Monterey for distribution to the appropriate taxing entities per the California Department of Finance approved Long Range Property Management Plan. The City of Seaside General Fund will receive a share of the proceeds proportionate to its share of the property tax revenues.

In November 2020, the Laguna Grande Parking Authority of the City of Seaside property generally located along Canyon del Rey in front of the Home Depot west of Hwy 1 was sold to Hovercraft, LLC and BJC Seaside, LLC.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SEASIDE
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Property Taxes	$ 7,586,220	$ 7,586,220	$ 8,493,622	$ 907,402
Taxes Other than Property	22,615,851	23,475,851	22,901,357	(574,494)
Licenses and Permits	571,500	571,500	685,435	113,935
Fines and Penalties	149,900	149,900	86,294	(63,606)
Use of Money and Property	187,400	187,400	309,167	121,767
Intergovernmental Revenues	347,350	380,850	297,458	(83,392)
Charges for Services	820,025	855,025	664,191	(190,834)
Other Revenues	197,141	450,891	3,682,259	3,231,368
Total Revenues	32,475,387	33,657,637	37,119,783	3,462,146
EXPENDITURES				
Current:				
General Government:				
City Council	509,977	519,977	430,430	89,547
City Manager	846,709	859,109	846,525	12,584
City Attorney	553,267	657,067	582,184	74,883
Finance Division	1,289,951	1,274,951	1,181,359	93,592
Personnel	814,902	814,902	645,423	169,479
Boards and Commissions	17,050	47,050	23,730	23,320
Janitorial Services	260,200	245,200	309,273	(64,073)
Central Service Charges	(3,291,312)	(3,291,312)	(3,291,312)	-
Total General Government	1,000,744	1,126,944	727,612	399,332
Public Works:				
Governmental Building Division	1,296,349	1,440,099	1,287,174	152,925
Parks Division	1,796,663	1,810,794	1,491,683	319,111
Engineering Division	873,227	933,227	905,846	27,381
Cental Service Charges	(1,041,100)	(1,041,100)	(1,041,100)	-
Total Public Works	2,925,139	3,143,020	2,643,603	499,417
Public Safety:				
Police	13,368,469	13,395,949	12,454,043	941,906
Fire	7,106,354	7,114,854	7,937,670	(822,816)
CalVIP Grant	219,700	219,700	146,806	72,894
Central Services Charges	2,170,023	2,170,023	2,199,123	(29,100)
Total Public Safety	22,864,546	22,900,526	22,737,642	162,884
Community Development:				
Resource Management	302,648	317,364	215,577	101,787
Building Division	539,329	539,329	535,631	3,698
Planning Division	1,780,812	2,030,812	1,389,677	641,135
Central Services Charges	210,933	210,933	210,933	-
Total Community Development	2,833,722	3,098,438	2,351,818	746,620

See accompanying Note to Required Supplementary Information.

CITY OF SEASIDE
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
EXPENDITURES (CONTINUED)				
Recreation:				
Community Center	$ 220,463	$ 260,463	$ 212,524	$ 47,939
Youth and Education Center	765,631	768,631	655,194	113,437
General Recreation	635,299	635,299	502,457	132,842
Swim Center	444,513	444,513	356,502	88,011
Senior/Human Services	84,853	84,853	62,286	22,567
Events	15,000	15,000	11,604	3,396
Central Services Charges	618,029	618,029	618,029	-
Total Recreation	2,783,788	2,826,788	2,418,596	408,192
Debt Service:				
Principal	200,022	186,022	643,785	(457,763)
Interest and Fiscal Charges	42,927	56,927	49,940	6,987
Total Debt Service	242,949	242,949	693,725	(450,776)
Total Expenditures	32,650,888	33,338,665	31,572,996	1,765,669
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(175,501)	318,972	5,546,787	5,227,815
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(2,672,562)	(4,537,663)	(4,157,210)	380,453
Total Other Financing Sources (Uses)	(2,672,562)	(4,537,663)	(4,157,210)	380,453
NET CHANGE IN TOTAL FUND BALANCE	$ (2,848,063)	$ (4,218,691)	1,389,577	$ 5,608,268
Fund Balance - Beginning of Year, Restated			18,480,236	
FUND BALANCE - END OF YEAR			$ 19,869,813	

See accompanying Note to Required Supplementary Information.

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
HOUSING SUCCESSOR SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Revenue from Use of Money and Property	$ 5,000	$ 5,000	$ 51,237	$ 46,237
Other Revenues	75,000	75,000	27,332	(47,668)
Total Revenues	80,000	80,000	78,569	(1,431)
EXPENDITURES				
Current:				
Community Development	1,006,007	1,006,007	91,025	914,982
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(926,007)	(926,007)	(12,456)	913,551
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	-	-
NET CHANGE IN FUND BALANCES	$ (926,007)	$ (926,007)	(12,456)	$ 913,551
Fund Balances - Beginning of Year			7,979,488	
FUND BALANCES - END OF YEAR			$ 7,967,032	

See accompanying Note to Required Supplementary Information.

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
STORMWATER FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for Services	$ -	$ -	$ -	$ -
Other Revenue	16,000	16,000	1,847	(14,153)
Total Revenues	16,000	16,000	1,847	(14,153)
EXPENDITURES				
Current:				
Public Works	711,924	749,924	670,808	79,116
Debt Service:				
Principal	59,173	59,173	57,706	1,467
Interest and Fiscal Charges	6,130	6,130	7,597	(1,467)
Total Expenditures	777,227	815,227	736,111	79,116
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(761,227)	(799,227)	(734,264)	64,963
OTHER FINANCING SOURCES (USES)				
Transfers In	770,466	2,286,567	2,215,104	(71,463)
Transfers Out	(2,739)	(2,739)	(2,739)	-
Total Other Financing Sources (Uses)	767,727	2,283,828	2,212,365	(71,463)
NET CHANGE IN FUND BALANCES	$ 6,500	$ 1,484,601	1,478,101	$ (6,500)
Fund Balances - Beginning of Year			(1,478,101)	
FUND BALANCES - END OF YEAR			$ -	

See accompanying Note to Required Supplementary Information.

SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS

For the measurement period ended June 30,
Last 10 Fiscal Years*

	2020	2019	2018
Total OPEB Liability			
Service Cost	$ 297,013	$ 269,500	$ 432,449
Interest on total OPEB liability	394,507	404,213	381,141
Actual and expected experience difference	53,393	-	-
Changes in assumptions	1,133,806	722,824	(224,252)
Changes in benefit terms			
Benefit payments	(621,606)	(626,143)	(624,396)
Net change in total OPEB liability	1,257,113	770,394	(35,058)
Total OPEB liability - beginning	11,258,715	10,488,321	10,523,379
Total OPEB liability - ending	$ 12,515,828	$ 11,258,715	$ 10,488,321
Covered-employee payroll	$ 7,393,949	$ 6,907,005	$ 6,744,934
Total OPEB liability as a percentage of covered-employee payroll	169.27%	163.00%	155.50%

*Historical information is required only for the measurement periods for which GASB 75 is applicable.
Future years' information will be displayed up to 10 years as information becomes available.

See accompanying Note to Required Supplementary Information.

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Last 10 Fiscal Years*	Miscellaneous Plans Reporting Year (Measurement Year)					
	6/30/2020 6/30/2019	6/30/2019 6/30/2018	6/30/2018 6/30/2017	6/30/2017 6/30/2016	6/30/2016 6/30/2015	6/30/2015 6/30/2014
City's Proportion of the Net Pension Liability	0.3555 %	0.3232 %	0.3340 %	0.3250 %	0.3084 %	0.3251 %
City's Proportionate Share of the Net Pension Liability	$ 14,233,825	$ 12,179,764	$ 13,166,118	$ 11,291,439	$ 8,459,845	$ 8,035,936
City's Covered Payroll	$ 5,926,286	$ 5,315,840	$ 5,211,608	$ 5,109,420	$ 4,960,602	$ 4,816,118
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	240.18%	229.12%	252.63%	220.99%	170.54%	166.86%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.73 %	77.69 %	75.39 %	75.87 %	79.89 %	81.15 %

Last 10 Fiscal Years*	Safety Plans Reporting Year (Measurement Year)					
	6/30/2020 6/30/2019	6/30/2019 6/30/2018	6/30/2018 6/30/2017	6/30/2017 6/30/2016	6/30/2016 6/30/2015	6/30/2015 6/30/2014
City's Proportion of the Net Pension Liability	0.5072 %	0.4994 %	0.4878 %	0.4878 %	0.4810 %	0.4517 %
City's Proportionate Share of the Net Pension Liability	$ 31,662,282	$ 29,305,095	$ 28,925,869	$ 25,266,061	$ 19,819,003	$ 16,942,902
City's Covered Payroll	$ 6,733,292	$ 7,062,165	$ 6,923,691	$ 6,787,933	$ 6,590,226	$ 6,488,898
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	470.23%	414.96%	417.78%	372.22%	300.73%	261.11%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	73.37 %	73.39 %	71.74 %	72.69 %	77.27 %	78.83 %

* Fiscal year 2015 was the first year of implementation. Additional years will be presented as they become available.

See accompanying Note to Required Supplementary Information.

CITY OF SEASIDE
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020

SCHEDULE OF PENSION CONTRIBUTIONS – COST SHARING PLANS

Last 10 Fiscal Years*	Miscellaneous Plans For the Fiscal Year ended 6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Actuarial Determined Contributions	$ 1,463,950	$ 1,235,423	$ 900,009	$ 853,571	$ 580,047	$ 507,329
Contributions Related to the Actuarially Determined Contribution	1,463,950	1,235,423	900,009	853,571	580,047	507,329
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -
City's Covered Payroll	$ 5,985,549	$ 5,926,286	$ 5,315,840	$ 5,211,608	$ 5,109,608	$ 4,960,602
Contributions as a Percentage of Covered Payroll	24.46%	20.85%	16.93%	16.38%	11.35%	10.23%

	Safety Plans For the Fiscal Year ended 6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Actuarial Determined Contributions	$ 3,134,288	$ 2,675,215	$ 2,261,369	$ 2,154,782	$ 1,675,356	$ 1,606,573
Contributions Related to the Actuarially Determined Contribution	3,134,288	2,675,215	2,261,369	2,154,782	1,675,356	1,606,573
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -
City's Covered Payroll	$ 6,800,625	$ 7,132,786	$ 7,062,165	$ 6,923,691	$ 6,787,933	$ 6,590,226
Contributions as a Percentage of Covered Payroll	46.09%	37.51%	32.02%	31.12%	24.68%	24.38%

* Fiscal year 2015 was the first year of implementation. Additional years will be presented as they become available.

See accompanying Note to Required Supplementary Information.

CITY OF SEASIDE
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS – PARS

For the measurement period ended June 30,
Last 10 Fiscal Years*

	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016
Total Pension Liability					
Service Cost	$ 51,907	$ 50,518	$ 70,090	$ 68,049	$ 83,967
Interest on Total Pension Liability	171,030	106,435	119,132	143,950	132,528
Change of Assumptions	-	75,437	-	-	-
Difference Between Expected and Actual Experience	-	1,011,283	-	(358,987)	-
Benefit Payments, including Refunds of Employee Contributions	(260,877)	(241,995)	(226,148)	(193,614)	(139,195)
Other Adjustments	-	-	-	128,580	-
Net Change in Total Pension Liability	(37,940)	1,001,678	(36,926)	(212,022)	77,300
Total Pension Liability - Beginning	2,707,708	1,706,030	1,742,956	1,954,978	1,877,678
Total Pension Liability - Ending	$ 2,669,768	$ 2,707,708	$ 1,706,030	$ 1,742,956	$ 1,954,978
Plan Fiduciary Net Position					
Contributions - Employer	$ 100,846	$ 116,033	$ 249,000	$ 233,278	$ 343,613
Net Investment Income	53,900	112,310	105,819	157,637	30,236
Administrative Expenses	(7,502)	(7,604)	(7,789)	(7,217)	(15,949)
Benefit Payments, including Refunds of Employee Contributions	(260,877)	(241,995)	(226,148)	(193,614)	(139,195)
Other Adjustments	-	-	-	179,583	-
Net Change in Plan Fiduciary Net Position	(113,633)	(21,256)	120,882	369,667	218,705
Plan Fiduciary Net Position	1,845,547	1,866,803	1,745,921	1,376,254	1,157,549
Plan Fiduciary Net Position	$ 1,731,914	$ 1,845,547	$ 1,866,803	$ 1,745,921	$ 1,376,254
Net Pension Liability - Ending	$ 937,854	$ 862,161	$ (160,773)	$ (2,965)	$ 578,724
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	64.87%	68.16%	109.42%	100.17%	70.40%
Covered Payroll	$ 1,811,411	$ 1,762,930	$ 1,963,515	$ 1,906,325	$ 1,850,801
Net Pension Liability as a Percentage of Covered Payroll	51.77%	48.91%	-8.19%	-0.16%	31.27%

* Fiscal year 2015 (measurement year 2015) was the first year of implementation. Additional years will be presented as they become available. Information required to complete the table of fiscal year 2015 (measurement year 2014) was not available.

See accompanying Note to Required Supplementary Information.

CITY OF SEASIDE
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2020

SCHEDULE OF CONTRIBUTIONS – PARS

For the fiscal year ended June 30
Last 10 Fiscal Years*

	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Actuarial Determined Contributions	$ 406,546	$ 122,161	$ 135,751	$ 214,138	$ 240,847	$ 280,141
Contributions Related to the Actuarially Determined Contributions	100,846	116,033	249,000	233,278	290,648	343,613
Contributions Deficiency (Excess)	$ 305,700	$ 6,128	$ (113,249)	$ (19,140)	$ (49,801)	$ (63,472)
City's Covered Payroll	$ 1,811,411	$ 1,762,930	$ 1,963,515	$ 1,906,325	$ 1,850,801	$ 2,081,857
Contributions as a Percentage of Covered Payroll	5.57%	6.58%	12.68%	12.24%	15.70%	16.51%

* Fiscal year 2015 (measurement year 2015) was the first year of implementation.
Additional years will be presented as they become available.

See accompanying Note to Required Supplementary Information.

NOTE 1 BUDGETARY INFORMATION

Annual budgets are adopted for all governmental fund types on the modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America. The City of Seaside's (City) budget ordinance requires that in May of each year, the City Manager must submit a preliminary budget that includes projected expenditures and the means of financing them to the City Council for the next fiscal year. As modified during public study sessions, the preliminary budget becomes the proposed budget. Following public hearings on the proposed budget, the final annual budget is adopted by the City Council in June. After adoption of the final budget, transfers of appropriations of less than $10,000 within a general fund department, or within other funds, can be made by the City Manager. Transfers of appropriations of more than $10,000, budget modifications between funds, increases or decreases to a fund's overall budget, transfers between general fund departments, or transfers that affect capital projects, must be approved by the City Council. Numerous properly authorized amendments are made during the fiscal year.

The legal level of budgetary control is maintained at the fund, department and line item level. Presentation of the basic financial statements at the legal level is not feasible due to excessive length; therefor the budgetary comparison schedules have been aggregated by department. The City prepares a separate Final Budget document that demonstrates legal compliance with budgetary control. This document is made available to the public on the City's website, or can be obtained from the City's Finance Department.

The City did not present budgetary schedules for the following funds: Housing Settlement Fund, FORA Blight Removal – Bond Fund, and FORA Non-Bond Fund since these funds did not report a budget this year.

Budgetary control is enhanced by integrating the budget into the general ledger accounts. Encumbrance accounting (e.g., purchase orders) is employed by the City.

NOTE 1 BUDGETARY INFORMATION (CONTINUED)

Expenditures exceeded budgetary appropriations for the year ended June 30, 2020 as follows:

Fund/Department	Final Budget	Actual Amount	Exceeded Budget
General Fund:			
Principal payments on long-term debt	186,022	643,785	457,763
Proposition 172 Fund:			
Public Safety	119,600	121,999	2,399
Transportation Capital Projects Fund:			
Capital Outlay	1,458,681	1,462,027	3,346

CITY OF SEASIDE
INCORPORATED
OCTOBER 13, 1954
CALIFORNIA

SUPPLEMENTARY INFORMATION

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
TRANSPORTATION CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	$ -	$ -	$ -	$ -
Total Revenues	-	-	-	-
EXPENDITURES				
Capital Outlay	-	1,458,681	1,462,027	(3,346)
Total Expenditures	-	1,458,681	1,462,027	(3,346)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(1,458,681)	(1,462,027)	(3,346)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	313,502	313,502
Total Other Financing Sources (Uses)	-	-	313,502	313,502
NET CHANGE IN FUND BALANCES	$ -	$ (1,458,681)	(1,148,525)	$ 310,156
Fund Balances - Beginning of Year			(368,151)	
FUND BALANCES - END OF YEAR			$ (1,516,676)	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
MEASURE X BOND FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	$ -	$ -	$ 15,875	$ 15,875
Other Revenue	-	-	-	-
Total Revenues	-	-	15,875	15,875
EXPENDITURES				
Current:				
General Government	-	-	-	-
Debt Service:				
Principal	225,000	225,000	225,000	-
Interest and Fiscal Charges	417,750	417,750	419,500	(1,750)
Issuance Costs	417,750	417,750	-	417,750
Total Expenditures	1,060,500	1,060,500	644,500	416,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,060,500)	(1,060,500)	(628,625)	431,875
OTHER FINANCING SOURCES (USES)				
Bonds Issued	-	-	-	-
Premium on Bonds Issued	-	-	-	-
Transfers In	642,750	642,750	629,611	(13,139)
Total Other Financing Sources (Uses)	642,750	642,750	629,611	(13,139)
NET CHANGE IN FUND BALANCES	$ (417,750)	$ (417,750)	986	$ 418,736
Fund Balances - Beginning of Year			10,915,555	
FUND BALANCES - END OF YEAR			$ 10,916,541	

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

PUBLIC SAFETY FUND

201 **OTS-AV18** – This fund is used to account for a grant from the Office of Traffic Safety coordinated through the City of Salinas.

203 **BJA Grant** – This fund is established to account for Federal grant funds received from U.S. Department of Justice (DOJ) Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) for the purpose of purchasing safety equipment.

209 **PC Training** – This fund is used to account for the revenues and expenditures of public safety courses taught by City of Seaside police personnel at Monterey Peninsula College.

218 **MPC Training** – This fund is used to account for the revenues and expenditures of public safety courses taught by City of Seaside Fire personnel at Monterey Peninsula College.

223 **JAG-Justice Assistance Grant** – This fund is used to account for a Federal Grant from the Department of Justice.

230 **Safe Routes to School** – This fund is used to account for a State grant related to transportation paths to school.

240 **ABC Grant** – This fund was established to account for State funds received from the Department of Alcoholic Beverage Control for the operation of programs designed to enforce underage drinking laws and policies.

241 **Asset Forfeiture Fund** – This fund is used to account for assets seized during arrest. The assets are held in this fund until adjudicated through the courts and then distributed as directed. Eventual proceeds received by Seaside are restricted for certain Police uses.

243 **PRVNT Fund** – This fund is used to account for the activities of the Peninsula Regional Violence and Narcotic Task Force.

SPECIAL REVENUE FUNDS (CONTINUED)

COMMUNITY SERVICES FUND

244 **Found Property** – This fund is used to hold found property until it can be returned to its owner or is escheated to the State.

245 **Dog Park Project** – This fund is used to account for donations for the City dog park.

251 **Senior Programs** – This fund supports new and existing senior programs.

252 **Oldemeyer Maintenance** – This fund accounts for a portion of the center's room rental fee which is set aside for the maintenance of the center.

253 **Youth Center Maintenance** – This fund accounts for a portion of the center's room rental fee which is set aside for the maintenance of the center.

255 **Soper Field Community Center** – This fund accounts for a portion of the center's room rental fee which is set aside for the maintenance of the center.

256 **Swimming Pool Maintenance** – This fund accounts for a portion of the activity fee which is set aside for the maintenance of the Pool.

257 **Parks Maintenance** – This fund accounts for a portion of the rental fee which is set aside for the maintenance of the Parks.

SUPPLEMENTAL LAW ENFORCEMENT

221 **CA Supplemental Law Enforce (SLESF)** – The California Supplemental Law Enforcement fund is used to track State revenues distributed through the County of Monterey. The funds are restricted to specific uses in the Police Department.

PRESIDIO O&M ACTIVITIES (POMA) FUND

113 **POMA & DMDC Fund** – This fund accounts for the Operations and Maintenance for the Presidio of Monterey Joint Powers Authority. The revenue sources are primarily from charges for services.

PROPOSITION 172 FUND

220 **Proposition 172 Sales Tax** – This fund is used to account for the sales tax designated to be spent by cities only for public safety services.

LAGUNA GRANDE PROJECT

103 **Laguna Grande Parking Authority** – This fund capture the costs for maintenance of the Laguna Grande Parking lot. Expenses are reimbursed by the five main businesses located on the lot.

SPECIAL REVENUE FUNDS (CONTINUED)

COMMUNITY DEVELOPMENT BLOCK GRANT

200 **CDBG** – This fund is used to account for any grants from the Federal Community Development Act. It also accounts for outstanding CDBG funded housing loans and rental payments on CDBG properties.

GAS TAX FUND

210 (212, 214, 216, 218) **State Gas Tax Funds** – The City's Gas Tax allocations are recorded in these funds. The use of these funds is restricted to the maintenance, repair, and design of streets by State and Federal legislation. Beginning in FY 2014-15, these funds were combined into fund 210.

224 **Surface Transportation** – This fund is used to account for State funds restricted for use to specific street purposes.

FORA NON-BOND FUND

332 **FORA Habitat** – This fund is used to account for funds for the preservation and maintenance of natural habitat within designated areas of the former Ft. Ord.

335 **ESCA (FORA)** – This fund is used to account for activires related to the Envirnomental Services Cooperative Agreement with the US Army for activity related to property within the former Fr. Ord.

HOUSING SETTLEMENT FUND

997 **Housing Settlement** – This fund is used to account for funds set aside for affordable housing and the RDA low and moderate income housing fund..

DISABILITY ACCESS FEE FUND

262 **Disabled Access** – This fund accounts for a $1 collected from each business license, as required by SB1186. A portion of the amount collected is retained for restricted use by the Building Division and a portion is remitted to the State on a quarterly basis.

PUBLIC, EDUCATION AND GOVERNMENT (PEG) ACCESS FUND

291 **PEG Access** – This fund accounts for Public Education charges collected on resident's cable bills. The expenditures are restricted to use for televising public meetings.

RECREATION ENDOWMENT FUND

602 **Gardner Trust Fund** –This fund is used to account for the funds received from the Gardner Trust which is restricted to use for Senior Programs.

SAFER FEMA GRANT FUNDS

106 **OES/FEMA** – This fund is used to account for any grants received by the City for emergency preparedness.

231 **SAFER Grant** – This fund is used to account for the revenue and expenditures related to this grant from FEMA for additional staffing of firefighters.

TRANSPORTATION SAFETY AND INVEST PLAN

211 **Transportation Safety and Invest Plan (Measure X)** – This fund accounts for revenues and expenditures related to the Measure X sales tax measure.

GENERAL CAPITAL PROJECT FUNDS

304 **Patello Swim Center - CIP** – This fund accounts for capital improvement projects at Patello Swim Center. There are currently no active projects.

308 **Seaside Library - CIP** – This fund accounts for capital improvement projects at the Seaside Library. There are currently no active projects.

325 **MPWMD Local Water Project** – This fund accounts for funds related to a grant from Monterey Peninsula Water Management District for the Laguna Grande well and water storage project.

341 **Culvert Replacement - INO** – This fund is used to account for funds related to the replacement of an existing corrugated metal pipe that provides drainage of runoff to Laguna Grande Park..

342 **Parks – Playground Improvement** – This fund accounts for funds related to capital improvement projects at City parks and playgrounds.

345 **WBUV Infrastruture Improvement** – This fund accounts for funds related to the West Broadway Urban Village capital project.

347 **Solar Panels** – This fund is used to account for funds related to the solar panel installation capital project at the City Hall parking lot.

348 **Cutino Park Improvements** – This fund is used to account for funds related to capital improvements at Cutino Park.

DEBT SERVICE FUNDS

355 **Pension Obligation** – This fund accounts for the debt service payments for the Pension Obligation Bond. The funding source for these payments is an Internal Service Transfer from other funds.

356 **Cutino Park Bond Fund** – This fund accounts for the escrow balance of bond proceeds for the Cutino Park project, as well as the debt service payments for the bond. The funding source for these debt service payments is a transfer from the General Fund.

CITY OF SEASIDE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue				
	Public Safety Fund	Community Services Fund	Supplemental Law Enforcement	Presidio O&M Activities (POMA) Fund	Proposition 172 Fund
ASSETS					
Cash and Investments	$ 479,095	$ 829,436	$ 294,364	$ 720,683	$ 44,446
Restricted Cash and Investments	-	-	-	-	-
Cash with Fiscal Agent	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	135,740	10,960
Notes/Loans Receivable	-	-	-	-	-
Total Assets	$ 479,095	$ 829,436	$ 294,364	$ 856,423	$ 55,406
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 10,948	$ 632	$ 4,201	$ 59,957	$ 122,000
Accrued Salaries and Benefits	35	-	-	14,075	-
Deposits from Others	61,800	12,369	-	-	-
Other Liabilities	44,667	-	-	-	-
Due to Other Funds	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Advances from Private Purpose Trust Fund	-	-	-	-	-
Total Liabilities	117,450	13,001	4,201	74,032	122,000
Deferred Inflows of Resources:					
Unavailable Revenue - Intergovernmental	-	-	-	96,670	10,960
Fund Balance:					
Restricted	361,645	789,796	290,163	-	-
Committed	-	26,639	-	685,721	-
Unassigned	-	-	-	-	(77,554)
Total Fund Balances	361,645	816,435	290,163	685,721	(77,554)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 479,095	$ 829,436	$ 294,364	$ 856,423	$ 55,406

CITY OF SEASIDE
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue				
	Laguna Grande Project	Community Development Block Grant	Gas Tax Fund	FORA Non-Bond Fund	Housing Settlement Fund
ASSETS					
Cash and Investments	$ 9,110	$ 89,195	$ 898,936	$ 2,233,033	$ 1,164,930
Restricted Cash and Investments	-	-	-	-	-
Cash with Fiscal Agent	-	-	-	-	-
Accounts Receivable	79,802	102,498	49,514	-	-
Due from Other Governments	-	12,991	114,985	-	-
Notes/Loans Receivable	-	146,355	-	-	-
Total Assets	$ 88,912	$ 351,039	$ 1,063,435	$ 2,233,033	$ 1,164,930
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 5,376	$ 16,929	$ 158,617	$ 511	$ -
Accrued Salaries and Benefits	1,638	2,651	23,540	5,490	-
Deposits from Others	-	500	346	-	-
Other Liabilities	-	-	-	-	-
Due to Other Funds	306,430	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Advances from Private Purpose Trust Fund	250,000	-	-	-	-
Total Liabilities	563,444	20,080	182,503	6,001	-
Deferred Inflows of Resources:					
Unavailable Revenue - Intergovernmental	31,527	102,500	113,863	-	-
Fund Balance:					
Restricted	-	228,459	767,069	2,227,032	-
Committed	-	-	-	-	1,164,930
Unassigned	(506,059)	-	-	-	-
Total Fund Balances	(506,059)	228,459	767,069	2,227,032	1,164,930
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 88,912	$ 351,039	$ 1,063,435	$ 2,233,033	$ 1,164,930

CITY OF SEASIDE
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Special Revenue				
	Disability Access Fee	PEG Access Fund	Recreation Endowment	SAFER FEMA Grant Fund	Transportation Safety and Invest Plan
ASSETS					
Cash and Investments	$ 8,429	$ 8,200	$ 279,593	$ 1	$ 1,781,292
Restricted Cash and Investments	-	-	-	-	-
Cash with Fiscal Agent	-	-	-	-	-
Accounts Receivable	-	10,607	-	409	-
Due from Other Governments	-	-	-	137,046	255,159
Notes/Loans Receivable	-	-	-	-	-
Total Assets	$ 8,429	$ 18,807	$ 279,593	$ 137,456	$ 2,036,451
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 5,014	$ 10,607	$ -	$ -	$ -
Accrued Salaries and Benefits	-	-	-	217	-
Deposits from Others	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	169,567	-
Advances from Other Funds	-	-	-	-	-
Advances from Private Purpose Trust Fund	-	-	-	-	-
Total Liabilities	5,014	10,607	-	169,784	-
Deferred Inflows of Resources:					
Unavailable Revenue - Intergovernmental	-	-	-	-	255,159
Fund Balance:					
Restricted	3,415	8,200	279,593	-	1,781,292
Committed	-	-	-	-	-
Unassigned	-	-	-	(32,328)	-
Total Fund Balances	3,415	8,200	279,593	(32,328)	1,781,292
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 8,429	$ 18,807	$ 279,593	$ 137,456	$ 2,036,451

CITY OF SEASIDE
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Capital Projects	Debt Service		
	General Capital Projects	Pension Obligation Fund	Cutino Park Bond Fund	Total
ASSETS				
Cash and Investments	$ 581,378	$ 4,610	$ -	$ 9,426,731
Restricted Cash and Investments	-	17,125	-	17,125
Cash with Fiscal Agent	-	-	1,028,605	1,028,605
Accounts Receivable	-	-	-	242,830
Due from Other Governments	-	-	-	666,881
Notes/Loans Receivable	-	-	-	146,355
Total Assets	$ 581,378	$ 21,735	$ 1,028,605	$ 11,528,527
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts Payable	$ 22,972	$ -	$ -	$ 417,764
Accrued Salaries and Benefits	-	-	-	47,646
Deposits from Others	-	-	-	75,015
Other Liabilities	-	-	-	44,667
Due to Other Funds	-	-	2,239	478,236
Advances from Other Funds	-	-	-	-
Advances from Private Purpose Trust Fund	-	-	-	250,000
Total Liabilities	22,972	-	2,239	1,313,328
Deferred Inflows of Resources:				
Unavailable Revenue - Intergovernmental	-	-	-	610,679
Fund Balance:				
Restricted	558,406	21,735	1,026,366	8,343,171
Committed	-	-	-	1,877,290
Unassigned	-	-	-	(615,941)
Total Fund Balances	558,406	21,735	1,026,366	9,604,520
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 581,378	$ 21,735	$ 1,028,605	$ 11,528,527

CITY OF SEASIDE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

	Special Revenue				
	Public Safety Fund	Community Services Fund	Supplemental Law Enforcement	Presidio O&M Activities (POMA) Fund	Proposition 172 Fund
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Fines and Penalties	21,825	-	-	-	-
Use of Money and Property	4,436	1,177	3,021	6,064	82
Intergovernmental Revenues	26,270	-	139,281	-	101,863
Charges for Services	-	19,759	-	1,150,892	-
Other Revenue	856	-	-	-	-
Total Revenues	53,387	20,936	142,302	1,156,956	101,945
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	76,191	-	116,623	-	121,999
Recreation	-	30,052	-	-	-
Public Works	-	-	-	1,041,753	-
Community Development	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	76,191	30,052	116,623	1,041,753	121,999
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(22,804)	(9,116)	25,679	115,203	(20,054)
OTHER FINANCING SOURCES (USES)					
Transfers In	18,966	55,000	-	-	-
Transfers Out	-	-	-	(2,474)	-
Total Other Financing Sources (Uses)	18,966	55,000	-	(2,474)	-
NET CHANGE IN FUND BALANCES	(3,838)	45,884	25,679	112,729	(20,054)
Fund Balances - Beginning of Year, Restated	365,483	770,551	264,484	572,992	(57,500)
FUND BALANCES - END OF YEAR	$ 361,645	$ 816,435	$ 290,163	$ 685,721	$ (77,554)

CITY OF SEASIDE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

	Special Revenue				
	Laguna Grande Project	Community Development Block Grant	Gas Tax Fund	FORA Non-Bond Fund	Housing Settlement Fund
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ -
Fines and Penalties	-	-	-	-	-
Use of Money and Property	-	103,932	20,212	-	9,200
Intergovernmental Revenues	-	407,891	1,314,488	2,242,142	-
Charges for Services	-	-	-	-	-
Other Revenue	73,983	1,701	59,958	-	-
Total Revenues	73,983	513,524	1,394,658	2,242,142	9,200
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Recreation	-	-	-	-	-
Public Works	121,678	-	1,944,599	15,110	-
Community Development	-	492,699	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	30,133	-	-
Interest and Fiscal Charges	-	-	3,185	-	-
Total Expenditures	121,678	492,699	1,977,917	15,110	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(47,695)	20,825	(583,259)	2,227,032	9,200
OTHER FINANCING SOURCES (USES)					
Transfers In	16,607	-	662,730	-	-
Transfers Out	(437)	(80)	(3,034)	-	-
Total Other Financing Sources (Uses)	16,170	(80)	659,696	-	-
NET CHANGE IN FUND BALANCES	(31,525)	20,745	76,437	2,227,032	9,200
Fund Balances - Beginning of Year, Restated	(474,534)	207,714	690,632	-	1,155,730
FUND BALANCES - END OF YEAR	$ (506,059)	$ 228,459	$ 767,069	$ 2,227,032	$ 1,164,930

CITY OF SEASIDE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

	Special Revenue				
	Disability Access Fee	PEG Access Fund	Recreation Endowment	SAFER FEMA Grant Fund	Transportation Safety and Invest Plan
REVENUES					
Taxes	$ -	$ -	$ -	$ -	$ 768,071
Fines and Penalties	-	-	-	-	-
Use of Money and Property	-	-	3,248	-	31,876
Intergovernmental Revenues	-	-	-	139,247	-
Charges for Services	-	43,779	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	-	43,779	3,248	139,247	799,947
EXPENDITURES					
Current:					
General Government	-	-	-	-	-
Public Safety	-	-	-	15,404	-
Recreation	-	-	-	-	-
Public Works	-	-	-	-	5,000
Community Development	-	43,779	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	-	43,779	-	15,404	5,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	3,248	123,843	794,947
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(55,000)	-	(943,113)
Total Other Financing Sources (Uses)	-	-	(55,000)	-	(943,113)
NET CHANGE IN FUND BALANCES	-	-	(51,752)	123,843	(148,166)
Fund Balances - Beginning of Year, Restated	3,415	8,200	331,345	(156,171)	1,929,458
FUND BALANCES - END OF YEAR	$ 3,415	$ 8,200	$ 279,593	$ (32,328)	$ 1,781,292

CITY OF SEASIDE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020

	Capital Projects	Debt service Funds		
	General Capital Projects	Pension Obligation Bonds	Cutino Park Bond Fund	Total
REVENUES				
Taxes	$ -	$ -	$ -	$ 768,071
Fines and Penalties	-	-	-	21,825
Use of Money and Property	581	2,706	7,117	193,652
Intergovernmental Revenues	542,875	2,222	-	4,916,279
Charges for Services	-	-	-	1,214,430
Other Revenue	-	-	-	136,498
Total Revenues	543,456	4,928	7,117	7,250,755
EXPENDITURES				
Current:				
General Government	-	3,075	-	3,075
Public Safety	-	-	-	330,217
Recreation	-	-	-	30,052
Public Works	-	-	-	3,128,140
Community Development	48,211	-	-	584,689
Capital Outlay	1,247,490	-	-	1,247,490
Debt Service:				
Principal	-	515,000	185,000	730,133
Interest and Fiscal Charges	-	208,526	199,168	410,879
Total Expenditures	1,295,701	726,601	384,168	6,464,675
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(752,245)	(721,673)	(377,051)	786,080
OTHER FINANCING SOURCES (USES)				
Transfers In	4,121,868	721,226	266,416	5,862,813
Transfers Out	-	-	(3,852,768)	(4,856,906)
Total Other Financing Sources (Uses)	4,121,868	721,226	(3,586,352)	1,005,907
NET CHANGE IN FUND BALANCES	3,369,623	(447)	(3,963,403)	1,791,987
Fund Balances - Beginning of Year, Restated	(2,811,217)	22,182	4,989,769	7,812,533
FUND BALANCES - END OF YEAR	$ 558,406	$ 21,735	$ 1,026,366	$ 9,604,520

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
PUBLIC SAFETY FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and Penalties	$ 5,000	$ 5,000	$ 21,825	$ 16,825
Use of Money and Property	50	50	4,436	4,386
Intergovernmental Revenues	-	181,500	26,270	(155,230)
Other Revenue	-	-	856	856
Total Revenues	5,050	186,550	53,387	(133,163)
EXPENDITURES				
Current:				
Public Safety	23,333	104,833	76,191	28,642
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(18,283)	81,717	(22,804)	(104,521)
OTHER FINANCING SOURCES (USES)				
Transfers In	73,333	46,333	18,966	(27,367)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	73,333	46,333	18,966	(27,367)
NET CHANGE IN FUND BALANCES	$ 55,050	$ 128,050	(3,838)	$ (131,888)
Fund Balances - Beginning of Year			365,483	
FUND BALANCES - END OF YEAR			$ 361,645	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
COMMUNITY SERVICES FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	$ 100	$ 100	$ 1,177	$ 1,077
Charges for Services	15,000	15,000	19,759	4,759
Other Revenue	-	-	-	-
Total Revenues	15,100	15,100	20,936	5,836
EXPENDITURES				
Current:				
Recreation	71,500	71,500	30,052	41,448
Total Expenditures	71,500	71,500	30,052	41,448
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(56,400)	(56,400)	(9,116)	47,284
OTHER FINANCING SOURCES (USES)				
Transfers In	55,000	55,000	55,000	-
Total Other Financing Sources (Uses)	55,000	55,000	55,000	-
NET CHANGE IN FUND BALANCES	$ (1,400)	$ (1,400)	45,884	$ 47,284
Fund Balances - Beginning of Year			770,551	
FUND BALANCES - END OF YEAR			$ 816,435	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
PRESIDIO O&M ACTIVITIES (POMA) FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	$ -	$ -	$ 6,064	$ 6,064
Charges for Services	867,958	867,958	1,150,892	282,934
Total Revenues	867,958	867,958	1,156,956	288,998
EXPENDITURES				
Current:				
Public Works	852,484	852,484	1,041,753	(189,269)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	15,474	15,474	115,203	99,729
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(2,474)	(2,474)
NET CHANGE IN FUND BALANCES	$ 15,474	$ 15,474	112,729	$ 97,255
Fund Balances - Beginning of Year			572,992	
FUND BALANCES - END OF YEAR			$ 685,721	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
SUPPLEMENTAL LAW ENFORCEMENT FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	$ -	$ -	$ 3,021	$ 3,021
Intergovernmental Revenues	125,000	125,000	139,281	14,281
Total Revenues	125,000	125,000	142,302	17,302
EXPENDITURES				
Current:				
Public Safety	125,000	236,065	116,623	119,442
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(111,065)	25,679	136,744
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
NET CHANGE IN FUND BALANCES	$ -	$ (111,065)	25,679	$ 136,744
Fund Balances - Beginning of Year			264,484	
FUND BALANCES - END OF YEAR			$ 290,163	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
PROPOSITION 172 FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	$ -	$ -	$ 82	$ 82
Intergovernmental Revenues	119,600	119,600	101,863	(17,737)
Total Revenues	119,600	119,600	101,945	(17,655)
EXPENDITURES				
Current:				
Public Safety	119,600	119,600	121,999	(2,399)
NET CHANGE IN FUND BALANCES	$ -	$ -	(20,054)	$ (20,054)
Fund Balances - Beginning of Year			(57,500)	
FUND BALANCES - END OF YEAR			$ (77,554)	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
LAGUNA GRANDE PROJECT FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Other Revenue	$ 129,084	$ 129,084	$ 73,983	$ (55,101)
EXPENDITURES				
Current:				
Public Works	166,904	166,904	121,678	45,226
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(37,820)	(37,820)	(47,695)	(9,875)
OTHER FINANCING SOURCES (USES)				
Transfers In	38,957	38,957	16,607	(22,350)
Transfers Out	(437)	(437)	(437)	-
Total Other Financing Sources (Uses)	38,520	38,520	16,170	(22,350)
NET CHANGE IN FUND BALANCES	$ 700	$ 700	(31,525)	$ (32,225)
Fund Balances - Beginning of Year			(474,534)	
FUND BALANCES - END OF YEAR			$ (506,059)	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	$ 104,200	$ 104,200	$ 103,932	$ (268)
Intergovernmental Revenues	501,246	501,246	407,891	(93,355)
Other Revenue	900	900	1,701	801
Total Revenues	606,346	606,346	513,524	(92,822)
EXPENDITURES				
Current:				
Community Development	649,856	589,742	492,699	97,043
Debt Service:				
Principal	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	649,856	589,742	492,699	97,043
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(43,510)	16,604	20,825	4,221
OTHER FINANCING SOURCES (USES)				
Transfers Out	(80)	(80)	(80)	-
NET CHANGE IN FUND BALANCES	$ (43,590)	$ 16,524	20,745	$ 4,221
Fund Balances - Beginning of Year			207,714	
FUND BALANCES - END OF YEAR			$ 228,459	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
GAS TAX FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	$ 100	$ 100	$ 20,212	$ 20,112
Intergovernmental Revenues	1,429,117	1,649,117	1,314,488	(334,629)
Other Revenue	-	60,000	59,958	(42)
Total Revenues	1,429,217	1,709,217	1,394,658	(314,559)
EXPENDITURES				
Current:				
Public Works	2,943,589	3,238,515	1,944,599	1,293,916
Debt Service:				
Principal	-	-	30,133	(30,133)
Interest and Fiscal Charges	-	-	3,185	(3,185)
Total Expenditures	2,943,589	3,238,515	1,977,917	1,260,598
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,514,372)	(1,529,298)	(583,259)	946,039
OTHER FINANCING SOURCES (USES)				
Transfers In	630,000	700,000	662,730	(37,270)
Transfers Out	(3,034)	(3,034)	(3,034)	-
Total Other Financing Sources (Uses)	626,966	696,966	659,696	(37,270)
NET CHANGE IN FUND BALANCES	$ (887,406)	$ (832,332)	76,437	$ 908,769
Fund Balances - Beginning of Year			690,632	
FUND BALANCES - END OF YEAR			$ 767,069	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
DISABILITY ACCESS FEE FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget
REVENUES				
Charges for Services	$ -	$ -	$ -	$ -
EXPENDITURES				
Current:				
General Government	-	-	-	-
NET CHANGE IN FUND BALANCES	$ -	$ -	-	$ -
Fund Balances - Beginning of Year			3,415	
FUND BALANCES - END OF YEAR			$ 3,415	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
PEG ACCESS FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for Services	$ 50,000	$ 50,000	$ 43,779	$ (6,221)
EXPENDITURES				
Current:				
Community Development	50,000	50,000	43,779	6,221
NET CHANGE IN FUND BALANCES	$ -	$ -	-	$ -
Fund Balances - Beginning of Year			8,200	
FUND BALANCES - END OF YEAR			$ 8,200	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
RECREATION ENDOWMENT FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	$ -	$ -	$ 3,248	$ 3,248
EXPENDITURES				
Current:				
Recreation	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	3,248	3,248
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	(55,000)	(55,000)
Total Other Financing Sources (Uses)	-	-	(55,000)	(55,000)
NET CHANGE IN FUND BALANCES	$ -	$ -	(51,752)	$ (51,752)
Fund Balances - Beginning of Year			331,345	
FUND BALANCES - END OF YEAR			$ 279,593	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
SAFER FEMA GRANT FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental Revenues	$ -	$ 35,440	$ 139,247	$ 103,807
EXPENDITURES				
Current:				
Public Safety	-	35,440	15,404	20,036
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	123,843	123,843
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	$ -	$ -	123,843	$ 123,843
Fund Balances - Beginning of Year			(156,171)	
FUND BALANCES - END OF YEAR			$ (32,328)	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
TRANSPORTATION SAFETY AND INVESTMENT PLAN FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental Revenues	$ 1,000,000	$ 1,000,000	$ 768,071	$ (231,929)
Use of Money and Property	-	-	31,876	31,876
Total Revenues	1,000,000	1,000,000	799,947	(200,053)
EXPENDITURES				
Current:				
Public Works	-	5,000	5,000	-
Total Expenditures	-	5,000	5,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,000,000	995,000	794,947	(200,053)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	(1,000,000)	(1,000,000)	(943,113)	56,887
Total Other Financing Sources (Uses)	(1,000,000)	(1,000,000)	(943,113)	56,887
NET CHANGE IN FUND BALANCES	$ -	$ (5,000)	(148,166)	$ (143,166)
Fund Balances - Beginning of Year			1,929,458	
FUND BALANCES - END OF YEAR			$ 1,781,292	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
GENERAL CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	$ -	$ -	$ 581	$ 581
Intergovernmental Revenues	920,794	920,794	542,875	(377,919)
Total Revenues	920,794	920,794	543,456	(377,338)
EXPENDITURES				
Current:				
Community Development	86,415	215,068	48,211	166,857
Capital Outlay	3,213,409	3,295,319	1,247,490	2,047,829
Debt Service: Issuance Costs	-	-	-	-
Total Expenditures	3,299,824	3,510,387	1,295,701	2,214,686
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,379,030)	(2,589,593)	(752,245)	1,837,348
OTHER FINANCING SOURCES (USES)				
Transfers In	23,100	222,900	4,121,868	3,898,968
NET CHANGE IN FUND BALANCES	$ (2,355,930)	$ (2,366,693)	3,369,623	$ 5,736,316
Fund Balances - Beginning of Year			(2,811,217)	
FUND BALANCES - END OF YEAR			$ 558,406	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
PENSION OBLIGATION BONDS FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget
REVENUES				
Use of Money and Property	$ 4,000	$ 4,000	$ 2,706	$ (1,294)
Intergovernmental Revenues	-	-	2,222	2,222
Other Revenue	-	-	-	-
Total Revenues	4,000	4,000	4,928	928
EXPENDITURES				
Current:				
General Government	4,000	4,000	3,075	925
Debt Service:				
Principal	515,000	515,000	515,000	-
Interest and Fiscal Charges	208,527	208,527	208,526	1
Total Expenditures	727,527	727,527	726,601	926
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(723,527)	(723,527)	(721,673)	1,854
OTHER FINANCING SOURCES (USES)				
Transfers In	723,527	723,527	721,226	(2,301)
NET CHANGE IN FUND BALANCES	$ -	$ -	(447)	$ (447)
Fund Balances - Beginning of Year			22,182	
FUND BALANCES - END OF YEAR			$ 21,735	

CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
CUTINO PARK BOND FUND
YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	$ -	$ -	$ 7,117	$ 7,117
Other Revenue	-	-	-	-
Total Revenues	-	-	7,117	7,117
EXPENDITURES				
Current:				
General Government	-	-	-	-
Debt Service:				
Principal	185,000	185,000	185,000	-
Interest and Fiscal Charges	193,419	193,419	199,168	(5,749)
Issuance Costs	-	-	-	-
Total Expenditures	378,419	378,419	384,168	(5,749)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(378,419)	(378,419)	(377,051)	1,368
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	266,416	266,416
Transfers Out	-	-	(3,852,768)	(3,852,768)
Total Other Financing Sources (Uses)	-	-	(3,586,352)	(3,586,352)
NET CHANGE IN FUND BALANCES	$ (378,419)	$ (378,419)	(3,963,403)	$ (3,584,984)
Fund Balances - Beginning of Year			4,989,769	
FUND BALANCES - END OF YEAR			$ 1,026,366	

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

Internal service funds account for the financing of goods and/or services provided by one department to other departments within the City and to the Sanitation District. All expenses are charged to the operating departments through a monthly transfer.

501 Equipment Maintenance Fund
502 Insurance Fund
503 Management Information Systems Fund

CITY OF SEASIDE
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2020

	Self-Insurance Fund	Vehicle Maintenance Fund	Management Information Systems Fund	Total
ASSETS				
Current Assets:				
Cash and Investments	$ 1,175,248	$ 725,102	$ 753,166	$ 2,653,516
Restricted Cash and Investments	36,004	-	-	36,004
Accounts Receivable	15,320	-	-	15,320
Prepaids	-	-	-	-
Total Current Assets	1,226,572	725,102	753,166	2,704,840
Capital Assets:				
Depreciable	5,548	214,392	421,685	641,625
Less: Accumulated Depreciation	-	(214,392)	(361,276)	(575,668)
Total Capital Assets, net	5,548	-	60,409	65,957
Total Assets	1,232,120	725,102	813,575	2,770,797
LIABILITIES				
Current Liabilities:				
Accounts Payable	8,139	76,197	18,009	102,345
Accrued Salaries and Benefits	-	3,200	11,880	15,080
Interest Payable	-	-	94	94
Compensated Absences	-	1,456	2,539	3,995
Claims Payable	321,694	-	-	321,694
Capital Leases	-	-	-	-
Due to Other Funds	-	-	332,330	332,330
Total Current Liabilities	329,833	80,853	364,852	775,538
Long-Term Liabilities:				
Compensated Absences	-	13,104	22,851	35,955
Claims Payable	3,132,863	-	-	3,132,863
Total Long-Term Liabilities	3,132,863	13,104	22,851	3,168,818
Total Liabilities	3,462,696	93,957	387,703	3,944,356
NET POSITION				
Net Investment in Capital Assets	5,548	-	60,409	65,957
Unrestricted	(2,236,124)	631,145	365,463	(1,239,516)
Total Net Position	$ (2,230,576)	$ 631,145	$ 425,872	$ (1,173,559)

CITY OF SEASIDE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2020

	Self-Insurance Fund	Vehicle Maintenance Fund	Management Information Systems Fund	Total
OPERATING REVENUES				
Charges for Services	$ 2,602,652	$ 468,087	$ 773,100	$ 3,843,839
Other Revenues	469	3,650	-	4,119
Total Operating Revenues	2,603,121	471,737	773,100	3,847,958
OPERATING EXPENSES				
Salaries and Benefits	-	(80,604)	305,332	224,728
Services and Supplies	174,694	579,996	398,483	1,153,173
Insurance	2,473,594	-	-	2,473,594
Utilities	-	3,048	94,343	97,391
Claims and Judgments	2,386,681	-	-	2,386,681
Depreciation	-	-	24,352	24,352
Total Operating Expenses	5,034,969	502,440	822,510	6,359,919
OPERATING INCOME (LOSS)	(2,431,848)	(30,703)	(49,410)	(2,511,961)
NONOPERATING REVENUES (EXPENSES)				
Investment Earnings	925	7,957	1,061	9,943
Interest Expense	-	-	(224)	(224)
Total Nonoperating Revenues (Expenses)	925	7,957	837	9,719
INCOME (LOSS) BEFORE TRANSFERS	(2,430,923)	(22,746)	(48,573)	(2,502,242)
Transfers Out	-	(1,519)	(2,217)	(3,736)
CHANGE IN NET POSITION	(2,430,923)	(24,265)	(50,790)	(2,505,978)
Net Position - Beginning of Year	200,347	655,410	476,662	1,332,419
NET POSITION (DEFICIT) - END OF YEAR	$ (2,230,576)	$ 631,145	$ 425,872	$ (1,173,559)

CITY OF SEASIDE
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2020

	Self-Insurance Fund	Vehicle Maintenance Fund	Management Information Systems Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Receipts from Interfund Services Provided	$ 2,603,830	$ 507,386	$ 817,003	$ 3,928,219
Cash Paid to Employees for Services	-	(242,596)	(299,670)	(542,266)
Cash Paid to Suppliers for Goods and Services	(2,751,337)	(565,855)	(492,514)	(3,809,706)
Net Cash Provided (Used) by Operating Activities	(147,507)	(301,065)	24,819	(423,753)
CASH FLOWS FROM NONCAPITAL FINANCING				
Received from Other Funds	-	-	332,330	332,330
Transfers To Other Funds	-	(1,519)	(2,217)	(3,736)
Net Cash Provided (Used) by Investing Activities	-	(1,519)	330,113	328,594
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	-	-	(35,970)	(35,970)
Interest Paid	-	-	(245)	(245)
Principal Paid on Capital Debt	-	-	(29,213)	(29,213)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	(65,428)	(65,428)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received (Paid)	925	7,957	1,061	9,943
Net Cash Provided (Used) by Investing Activities	925	7,957	1,061	9,943
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(146,582)	(294,627)	290,565	(150,644)
Cash and Cash Equivalents - Beginning of Year	1,357,834	1,019,729	462,601	2,840,164
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 1,211,252	$ 725,102	$ 753,166	$ 2,689,520
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	$ (2,431,848)	$ (30,703)	$ (49,410)	$ (2,511,961)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	-	-	24,352	24,352
Changes in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources:				
(Increase) Decrease in:				
Accounts Receivable	709	35,649	43,903	80,261
Prepaid Expenses	-	-	43,903	43,903
Deferred Outflows of Resources	-	16,574	-	16,574
Increase (Decrease) in:				
Accounts Payable	(35,133)	17,189	(43,591)	(61,535)
Accrued Salaries	-	488	957	1,445
Compensated Absences	-	(8,605)	4,705	(3,900)
Due to Other Funds	-	-	-	-
Net OPEB Liability	-	(326,987)	-	(326,987)
Claims Liability	2,318,765	-	-	2,318,765
Deferred Inflows of Resources	-	(4,670)	-	(4,670)
Net Cash Provided (Used) by Operating Activities	$ (147,507)	$ (301,065)	$ 24,819	$ (423,753)

AGENCY FUNDS

CITY OF SEASIDE
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	July 1, 2019	Additions	Deductions	June 30, 2020
WATERMASTER FUND				
Assets:				
Cash and Investments	$ 820,254	$ -	$ 820,254	$ -
Total Assets	$ 820,254	$ -	$ 820,254	$ -
Liabilities:				
Accounts Payable	$ 36,911	$ -	$ 36,911	$ -
Agency Obligations	783,343	-	783,343	-
Total Liabilities	$ 820,254	$ -	$ 820,254	$ -
DEVELOPER DEPOSITS				
Assets:				
Cash and Investments	$ -	$ 259,471	$ -	$ 259,471
Accounts Receivable	8,241	-	3,572	4,669
Due from Other Funds	282,796	-	282,796	-
Total Assets	$ 291,037	$ 259,471	$ 3,572	$ 264,140
Liabilities:				
Accounts Payable	$ 140,043	$ -	$ 9,802	$ 130,241
Due To Other Funds	-	-	-	-
Agency Obligations	150,994	-	17,095	133,899
Total Liabilities	$ 291,037	$ -	$ 26,897	$ 264,140
TOTAL AGENCY FUNDS				
Assets:				
Cash and Investments	$ 820,254	$ 259,471	$ 820,254	$ 259,471
Accounts Receivable	8,241	-	3,572	4,669
Due from Other Funds	282,796	-	282,796	-
Total Assets	$ 1,111,291	$ 259,471	$ 1,106,622	$ 264,140
Liabilities:				
Accounts Payable	$ 176,954	$ -	$ 46,713	$ 130,241
Due to Other Funds	-	-	-	-
Agency Obligations	934,337	-	800,438	133,899
Total Liabilities	$ 1,111,291	$ -	$ 847,151	$ 264,140

STATISTICAL SECTION

CITY OF SEASIDE
STATISTICAL SECTION OVERVIEW
FISCAL YEAR 2019–2020

This part of the City of Seaside's (the City) comprehensive annual financial report presents detailed information as a context to aid in understanding the information in the financial statements, note disclosures, and required supplementary information regarding the City's overall financial health.

Financial Trends	Schedule #
These schedules contain trend information to help the readers understand how the City of Seaside's financial performance and well-being have changed over time.	
Net Position by Component	1
Changes in Net Position	2
Fund Balances - Governmental Funds	3
Changes in Fund Balances - Governmental Funds	4
Revenue Capacity	
These schedules contain information to help the readers assess the City of Seaside's most significant local revenue resources, sales and transaction taxes and property taxes.	
Governmental Funds - Revenues by Source	5
Governmental Funds - Taxes by Type	6
Assessed Valuation, Tax Rates, and Tax Levies	7
Principal Property Tax Payers	8
Top 25 Sales Tax Producers	9
Debt Capacity	
These schedules present information to help the readers assess the affordability of the City of Seaside's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
Direct and Overlapping Property Tax Rates	10
Property Tax Levies and Collections	11
Legal Debt Service Margin Information	12
Outstanding Debt Information	13
Direct and Overlapping Debt	14
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the readers understand the environment within which the City's financial activities take place.	
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CITY OF SEASIDE
NET POSITION BY COMPONENT
JUNE 30, 2020

OPERATING INFORMATION
SCHEDULE 1

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Government Activities										
Net Investment in Capital Assets	$ [illegible]	$ 54,478,451	$ 51,872,826	$ 50,954,744	$ 50,040,441	$ 49,022,604	$ 54,350,475	$ 56,622,001	$ 54,433,656	$
Restricted 7,734,390			-1,282,99[illegible] 9,550,630	9,710,239	9,660,491	9,987,477	11,041,019	13,070,718	21,978,542	
Total Unrestricted - Government Activities	[illegible]	11,603,796	4,838,270	(30,609,347)	(27,683,363)	(26,815,983)	(32,746,156)	(34,262,721)	(33,232,134)	
Total Government Activities 82,667,821	$ 66,286,832	$ 67,365,163	$ 66,261,726	$ 30,055,636	$ 32,017,569	$ 32,194,098	$ 32,645,338	$ 35,429,998	$ 43,180,064	$
Business-Type Activities										
Net Investment in Capital Assets	$ [illegible]	$ 9,384,853	$ 9,327,351	$ 9,161,793	$ 9,001,236	$ 8,838,539	$ 8,759,020	$ 8,693,218	$ 8,630,526	$
Restricted 559,118	562,469	540,257	543,036	545,635	545,635	550,634	550,634	550,634	550,635	
Total Unrestricted - Business-Type Activities	[illegible]	784,227	821,517	571,472	481,764	427,342	325,542	(137,586)	(1,007,391)	
Total Business-Type Activities 12,229,864	$ 10,698,259	$ 10,709,337	$ 10,691,904	$ 10,278,900	$ 10,028,635	$ 9,816,515	$ 9,635,196	$ 9,106,266	$ 8,173,770	$
Primary Government										
Net Investment in Capital Assets 65,175,511	$ [illegible]	$ 61,200,177	$ 60,116,537	$ 59,041,677	$ 57,861,143	$ 63,109,495	$ 65,315,219	$ 63,064,182	$	$
Unrestricted Net Position 18,032,895	11,247,111	12,388,023	5,659,787	(30,037,875)	(27,201,599)	(26,388,641)	(32,420,614)	(34,400,307)	(34,797,931)	
Net Investment in Capital Assets & Unrestricted Net Position	[illegible]	76,251,327	66,859,964	30,078,662	31,840,078	31,472,502	30,688,881	30,914,912	28,266,251	
Restricted Net Position 8,293,508	562,469	1,823,173	10,093,666	10,255,874	10,206,126	10,538,111	11,591,653	13,621,352	22,529,177	
Total Primary Government Net Position	$ [illegible]	$ 78,074,500	$ 76,953,630	$ 40,334,536	$ 42,046,204	$ 42,010,613	$ 42,280,534	$ 44,536,264	$ 50,795,428	$

Source: City of Seaside

CITY OF SEASIDE
CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2020

OPERATING INFORMATION
SCHEDULE 2

			2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Primary Government - Program Revenues											
	Governmental Activities											
	Charges for Services:											
45,611	General Government	59,175 $	31,681 $	40,876 $	106,735 $	188,062 $	217,374 $	297,811 $	252,731 $	968,286 $		$
	Public Safety	532,572	892,514	711,176	726,544	1,390,208	702,144	899,702	704,238	668,306		
	Recreation	355,048	318,484	326,626	353,884	346,200	369,254	431,753	430,767	237,205		
	Public Works	1,716,064	1,333,210	1,040,278	1,373,881	801,450	953,293	854,113	689,194	1,248,540		
289,849	Community Development	295,873	358,813	515,513	740,415	703,797	738,646	930,582	801,354	1,032,421		
1,390,102	Operating Grants and Contributions	987,852	994,437	1,020,495	2,104,725	2,147,228	1,617,304	2,829,733	1,589,329	10,612,450		
665,276	Capital Grants and Contributions		2,049,433	393,635	106,134	666,409	166,888	840,389	3,582,841	1,155,650	878,861	
	Total Governmental Activities - Program Revenues		[illegible]	4,322,774	3,761,098	6,072,593	5,743,833	5,438,404	9,826,535	5,623,263	15,646,069	
	Business - Type Activities											
701,458	Charges for Services - Water Fund	778,252	863,888	814,484	707,032	678,368	648,474	668,476	656,972	761,556		
334,098	Charges for Services - Golf Fund		335,413	336,333	336,913	337,153	337,053	336,613	335,663	339,363	337,362	
	Total Business - Type Activities Program Revenues		[illegible]	1,200,221	1,151,397	1,044,185	1,015,421	985,087	1,004,139	996,335	1,098,918	
	Total Primary Government - Program Revenues		[illegible]	5,522,995	4,912,495	7,116,778	6,759,254	6,423,491	10,830,674	6,619,598	16,744,987	
	General Revenues & Other Changes in Net Position											
	Governmental Activities											
	Taxes											
	Property Taxes	8,874,395	4,899,753	4,715,562	6,008,714	6,324,164	6,785,706	7,397,804	7,118,816	8,493,622		
	Gas Tax	938,940	756,186	1,054,371	843,349	699,318	616,804	706,363	576,499	705,093		
	Sales and Use Taxes	7,517,922	8,709,129	9,445,102	10,000,085	11,475,160	11,657,020	14,199,670	16,118,300	14,883,836		
886,332	Transient Occupancy Tax	2,024,924	2,092,390	2,419,935	2,665,733	2,902,459	2,701,621	2,922,110	3,424,302	3,038,525		
	Other Taxes			3,951,208	6,793,409	4,984,854	3,962,379	4,434,597	4,493,014	4,726,372	4,960,249	5,747,067
	Total Taxes		[illegible]	23,250,867	22,619,824	23,480,260	25,835,698	26,254,165	29,952,319	32,198,166	32,868,143	
	Investment Earnings	609,116	436,500	638,839	523,547	50,097	80,448	203,822	296,165	296,448		
	Miscellaneous	636,769	151,842	113,086	22,779	223,414	570,180	527,169	514,565	3,305,155		
	Transfers and Other			2,860	2,400	2,531	1,693	2,035	386	199,745	439	
	Total Governmental Activities - General Revenues		[illegible]	23,842,069	23,374,149	24,029,117	26,110,902	26,906,828	30,683,696	33,208,641	36,470,185	
	Business - type Activities											
	Investment Earnings	5,202	6,541	4,507	5,554	5,410	7,132	917	14,893	4,885		
	Miscellaneous	-	1,128	23,616	11,738	-	14,065	1,565	1,437	26,993		
	Transfers			(2,860)	(2,400)	(2,531)	(1,693)	(2,035)	(386)	(399)	(439)	
	Total Business - Type Activities - General Revenues		[illegible]	4,809	25,723	14,761	3,717	19,162	2,096	15,931	31,439	
	Total Primary Government-Program Revenues, General Revenues & Other Changes in Net Position		[illegible]	**29,369,873**	**28,312,367**	**31,160,656**	**32,873,873**	**33,349,481**	**41,516,466**	**39,844,170**	**53,246,611**	

(continued)

CITY OF SEASIDE
CHANGES IN NET POSITION (CONTINUED)
YEAR ENDED JUNE 30, 2020

OPERATING INFORMATION
SCHEDULE 2

			2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Expenses											
	Governmental Activities											
866,120	General Government	417,546	1,542,274	1,377,226	1,129,508	821,822	1,367,688	1,459,672	1,336,795	1,806,904		
	Public Safety	17,250,187	16,093,559	16,155,119	17,056,925	18,222,421	20,252,913	21,624,482	22,925,383	25,976,036		
	Recreation	1,594,176	1,647,702	1,837,260	2,171,171	2,382,676	2,119,933	2,795,333	3,045,073	3,026,685		
	Public Works	6,642,734	6,245,585	6,422,844	8,359,219	6,275,754	6,073,182	6,806,717	6,054,138	9,849,343		
6,771,830	Community Development	2,889,792	1,557,164	1,767,207	1,222,876	1,868,761	2,026,315	2,427,146	3,005,889	3,903,146		
1,597,362	Interest and fiscal charges		1,624,084	383,371	378,828	364,791	321,368	328,672	311,716	1,157,184	870,256	
	Total Governmental Activities Expenses		[illegible]	27,469,655	27,938,484	30,304,490	29,892,802	32,168,703	35,425,066	37,524,462	45,432,370	
	Business-Type Activities											
	Water Fund	520,281	763,486	765,971	732,871	839,023	803,438	842,091	1,130,030	1,647,996		
	Golf Fund		288,288	430,466	428,582	423,951	430,380	412,931	417,104	411,166	414,857	
	Total Business-Type Activities Expenses		[illegible]	1,193,952	1,194,553	1,156,822		[illegible]	1,259,195	1,541,196	2,062,853	
	Total Primary Government Expenses		**[illegible]**	**28,663,607**	**29,133,037**	**31,461,312**	**31,162,205**	**33,385,072**	**36,684,261**	**39,065,658**	**47,495,223**	
	Net Revenue (Expenses)											
	Governmental Activities	(24,422,502)	[illegible]		**[illegible]**	(24,148,969)	(26,730,299)	(25,598,531)	(31,901,199)	(29,786,301)		
	Business-type Activities		[illegible]	6,269	(43,156)	(112,637)	(253,982)	(231,282)		(255,056)	**[illegible]**	
	Total Net Revenue (Expenses)		**[illegible]**	(23,140,612)	(24,220,542)	(24,344,534)	(24,402,951)	(26,961,581)	(25,853,587)	(32,446,060)	(30,750,236)	
	Changes in Net Position											
	Governmental Activities	130,772	[illegible]	(803,237)	(202,780)	1,961,933	176,529	5,085,165	1,307,442	6,683,884		
	Business-type Activities		[illegible]	11,078	(17,433)	(97,876)	(250,265)	(212,120)	(252,960)	(528,930)	(932,496)	
	Changes in Net Position		$ **[illegible]**	$ **706,266**	$ **(820,670)**	$ **(300,656)**	$ **1,711,668**	$ **(35,591)**	$ **4,832,205**	$ **778,512**	$ **5,751,388**	$

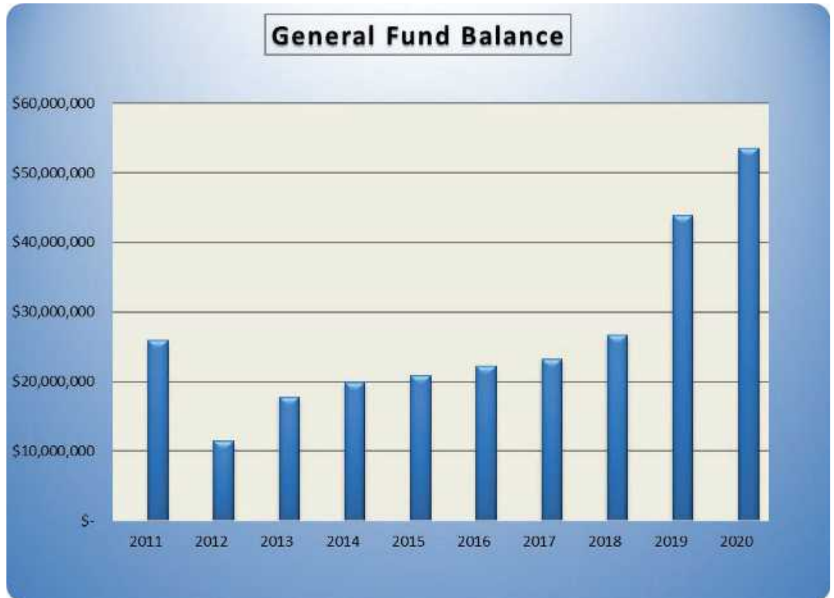
Source: City of Seaside

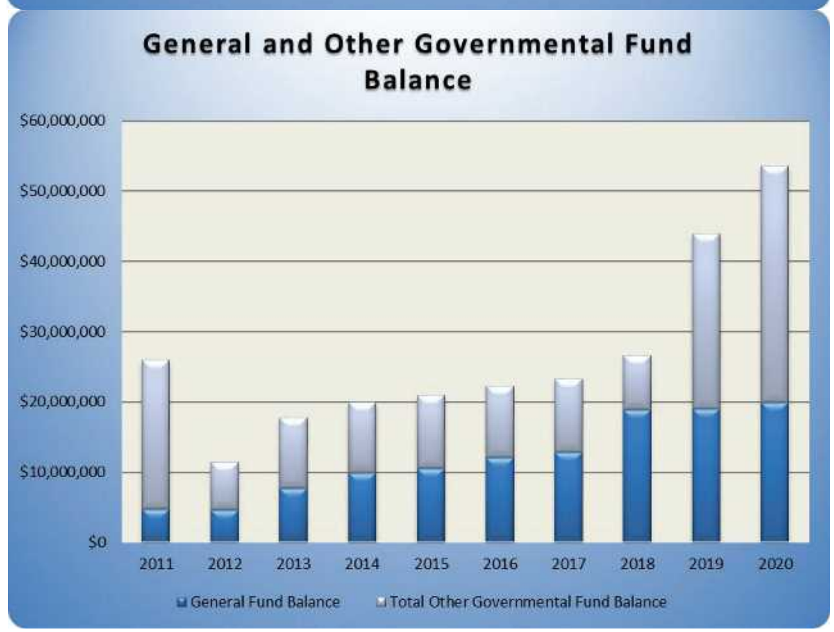
CITY OF SEASIDE
FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 3

			2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	General Fund											
1,098	Nonspendable	3,254,529$	3,155,729$	3,156,728$	3,116,562$	3,089,105$	3,051,630$	3,002,927$	2,734,701$	2,425,725$		$
	Restricted	-		27,47876,316	98,286	98,286	482,428	482,428	482,428 -			
	Committed	1,508,869	4,121,112	5,243,069	4,827,407	4,827,407	6,120,075	6,120,075	12,340,000	9,045,764		
	Assigned	564	569	209	4,875	4,875	4,877	4,880	4,504	-		
	Unassigned		(97,348)	396,104	1,410,727	2,464,966	4,054,668	3,144,680	9,278,725	3,413,168	8,398,324	
	General Fund Balance		[illegible]	7,700,992	9,887,049	10,512,096	12,074,341	12,803,690	18,889,035	18,974,801	19,869,813	
	Other Governmental Funds											
11,621,690	Nonspendable	8,098,096	8,084,683	49	3,867	1,980	1,980	1,980	-	-		
	Restricted	1,164,319	1,228,208	9,363,589	9,571,953	9,562,575	9,505,049	9,482,126	28,494,592	33,921,449		
	Committed	1,995,681	1,638,601	1,754,005	1,980,869	1,688,818	2,138,854	3,130,796	1,754,905	1,877,290		
	Assigned	496,003	951,671	810,726	868,616	995,008	846,784	97,300	-	-		
)	Unassigned		(4,968,483)	(1,823,048)	(1,916,602)	(2,006,146)	(2,036,626)	(2,049,169)	(4,952,524)	(5,288,174)	(2,132,617)	
	Total Other Governmental Fund Balance		[illegible]	10,080,115	10,011,767	10,419,159	10,211,755	10,443,498	7,759,678	24,961,323	33,666,122	
	Total Governmental Fund Balance	$	[illegible] $	17,781,107 $	19,898,816 $	20,931,255 $	22,286,096 $	23,247,188 $	26,648,713 $	43,936,124 $	53,535,935 $	

CITY OF SEASIDE
FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS





CITY OF SEASIDE
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 4

			2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	Revenues											
	Taxes	22,313,408 $	19,790,958$	20,732,419 $	22,531,390 $	25,029,799 $	25,527,624 $	29,245,956 $	32,136,232 $	32,163,050 $		$
229,037	Licenses and permits	276,758	298,160	435,167	569,497	453,758	547,258	746,988	603,923	685,435		
111,886	Fines and penalties	91,140	134,837	91,877	125,689	116,750	191,194	91,341	110,728	108,119		
425,0[illegible]	Use of money and property	368,560	303,882	306,163	279,813	302,797	337,310	468,163	544,684	569,931		
4,657,812	Intergovernmental	5,651,665	3,542,999	3,099,137	3,576,581	3,097,446	2,715,012	7,497,261	3,206,397	11,908,442		
575,969	Charges for services	652,951	669,340	682,744	2,054,044	1,768,547	1,478,879	1,707,356	1,458,410	1,878,621		
1,204,493	Other Revenues			1,200,698	3,417,864	1,780,351	808,305	767,762	1,340,461	809,075	496,874	3,847,936
	[illegible] Total Revenues		**30,555,180**	**28,158,040**	**27,127,858**	**29,945,319**	**31,536,859**	**32,137,738**	**40,566,140**	**38,557,248**	**51,161,534**	
	Expenditures											
	Current											
760,246	General Government	248,923	935,513	1,056,694	984,027	810,614	1,031,050	1,213,228	1,167,310	730,687		
14,847,469	Public Safety	16,314,604	15,762,303	15,804,070	17,012,057	17,612,637	19,006,092	20,498,579	20,987,803	23,067,859		
1,435,530	Recreation	1,394,662	1,478,233	1,705,813	2,086,340	2,323,397	2,554,317	2,504,953	2,921,316	2,448,648		
4,915,940	Public Works	4,454,361	4,086,506	4,427,655	6,489,481	4,941,280	5,097,142	5,454,110	5,035,819	6,442,551		
[illegible]	Community Development	2,639,973	1,394,631	1,105,985	1,323,926	2,007,029	2,086,472	2,306,086	3,295,662	3,027,532		
2,800,823	Capital Outlay	2,869,732	258,027	421	89,241	1,129,436	1,174,740	6,896,281	3,863,946	2,709,517		
	Debt Service											
2,404,388	Principal	2,427,813	570,518	756,217	1,077,674	995,703	986,801	701,459	835,188	1,656,624		
[illegible]	Interest and Fiscal Charges		981,233	389,537	380,166	364,445	323,882		326,786	306,648	1,042,479	887,916
	[illegible] Total Expenditures		**31,331,301**	**24,875,268**	**25,237,021**	**29,427,191**	**30,143,978**	**32,263,400**	**39,881,344**	**39,149,523**	**40,971,334**	
	Revenues over (under) Expenditures		**[illegible]**	**3,282,772**	**1,890,837**	**518,128**	**1,392,881**	**(125,662)**	**684,796**	**(592,275)**	**10,190,200**	
	Other Financing Sources (Uses)											
	Debt Issuance	-	-	-	-	-	-	-	-	16,110,000		
-	Premium on Bonds Issued	-	-	-	-	-	-	-		288,670		
-	Sale of Capital Assets	-	-	-	-	-	-		1,075,080	-	-	
34,126	Capital Leases	155,760	397,749	218,772	567,814	[illegible]				-	-	
1,547	Transfer In	5,264,711	2,178,123	2,562,025	2,664,936	[illegible]						
(7,500,156)	Transfer Out		(5,264,711)	(2,166,033)	(2,553,925)	(2,718,439)	(2,052,884)		(3,124,643)	(1,150,105)	(3,806,999)	(9,016,855)
	Total Other Financing Sources (Uses)		**[illegible]**	**409,839**	**226,872**	**514,311**	**(38,040)**	**1,086,754**	**2,716,729**	**16,402,468**	**4,175**	
	Net Change in Fund Balance	$	**[illegible]** $	**3,692,611** $	**2,117,709** $	**1,032,439** $	**1,354,841** $	**961,092** $	**3,401,525**$	**15,810,193** $	**10,194,375** $	

Debt Service as a percentage of non-capital expenditures 7.12% 5.62% 3.15% 4.41% 4.76% 5.17% 4.72% 4.06% 13.61% 14.84%

Source: City of Seaside

CITY OF SEASIDE
GOVERNMENTAL FUNDS – REVENUES BY SOURCE
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 5

Licenses	Total Fiscal Year Ending June 30		Taxes	and Permits	Forfeitures	& Property	governmental	Services	Revenues	Revenues
26,842,715	2021,037	$	111,886	425,941	4,657,812	575,969	1,204,493	34,047,853		$
22,313,408	2016,758	$	91,140	368,560	5,651,665	652,951	1,200,698	30,555,180		$
19,790,958	2018,160	$	134,837	303,882	3,542,999	669,340	3,417,864	28,158,040		$
20,732,419	2015,167	$	91,877	306,163	3,099,137	682,744	1,780,351	27,127,858		$
22,531,390	2015,497	$	125,689	279,813	3,576,581	2,054,044	808,305	29,945,319		$
25,029,799	2016,758	$	116,750	302,797	3,097,446	1,768,547	767,762	31,536,859		$
25,527,624	2017,258	$	191,194	337,310	2,715,012	1,478,879	1,340,461	32,137,738		$
29,245,956	2018,988	$	91,341	468,163	7,497,261	1,707,356	1,884,155	41,641,220		$
32,136,232	2019,923	$	110,728	544,684	3,206,397	1,458,410	496,874	38,557,248		$
32,163,050	2020,435	$	108,119	569,931	11,908,442	1,878,621	3,847,936	51,161,534		$

Source: City of Seaside

CITY OF SEASIDE
GOVERNMENTAL FUNDS – TAXES BY TYPE
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 6

[illegible]	Ending June 30		Sales Taxes	Taxes	Transient Tax	Taxes	Taxes	Users Tax	Secured	Unsecured	Transfer Tax	Other	Total Property Tax	Total Governmental Funds
4,807,310	2011	2,760,419	1,886,332	1,173,530	578,375	2,344,891	4,299,329	53,716	51,268	8,887,546	4,404,312	26,842,715		
4,571,913	2012	2,856,186	2,024,924	1,196,856	543,596	2,210,756	3,912,641	50,942	49,988	4,895,606	4,013,570	22,313,408		
5,307,695	2013	3,304,931	2,092,390	1,231,440	591,619	2,360,028	4,793,222	50,635	48,317	10,680	4,892,173	19,790,958		
5,902,317	2014	3,435,136	2,419,935	1,175,730	673,048	2,302,678	4,720,196	51,917	49,573	1,889	4,821,686	20,732,419		
6,260,528	2015	3,632,758	2,665,733	1,220,294	538,658	2,205,568	5,891,501	58,141	56,930	1,278	6,006,572	22,531,390		
7,404,844	2016	3,781,475	2,902,459	1,438,068	770,258	2,236,406	3,181,669	58,670	64,252	3,191,699	3,304,590	25,029,799		
7,647,430	2017	3,899,854	2,701,621	1,423,017	585,551	2,484,448	3,451,307	58,697	81,486	3,194,213	3,591,490	25,527,624		
9,037,749	2018	4,002,221	2,922,110	1,428,148	733,249	2,512,175	3,892,665	62,706	82,029	4,572,904	4,037,400	29,245,956		
10,675,832	2019	4,341,215	3,424,302	1,725,050	820,067	2,415,132	3,384,957	64,457	101,750	5,183,470	3,551,164	32,136,232		
9,486,312	2020	4,629,453	3,038,525	1,288,512	843,833	2,405,126	4,513,232	73,274	111,308	5,773,475	4,697,814	32,163,050		

Source: City of Seaside

CITY OF SEASIDE
ASSESSED VALUATION, TAX RATES, AND TAX LEVIES
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 7

Fiscal Year Ending June 30	Secured	Unsecured	City's Taxable Assessed Value	% of Change - from Prior Year	Total Direct Tax Rate
2011	1,687,082,396	80,273,450	$ 1,767,355,846		1.0%
2012	1,647,777,306	81,714,834	$ 1,729,492,140	-2.14%	1.0%
2013	1,628,649,432	84,740,441	$ 1,713,389,873	-0.93%	1.0%
2014	1,712,430,411	84,070,907	$ 1,796,501,318	4.85%	1.0%
2015	1,863,691,605	84,264,758	$ 1,947,956,363	8.43%	1.0%
2016	1,963,429,698	91,618,504	$ 2,055,048,202	5.50%	1.0%
2017	2,077,816,415	96,677,133	$ 2,174,493,548	5.81%	1.0%
2018	2,194,201,642	93,618,524	$ 2,287,820,166	5.21%	1.0%
2019	2,329,642,423	97,782,873	$ 2,427,425,296	6.10%	1.0%
2020	2,480,057,663	99,712,200	$ 2,579,769,863	6.28%	1.0%

Source: Hinderliter de Llamas, Monterey County Assessor

Notes:

In 1978, the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only re-assessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

CITY OF SEASIDE
PRINCIPAL PROPERTY TAX PAYERS
CURRENT FISCAL YEAR AND FISCAL YEAR 2010-2011

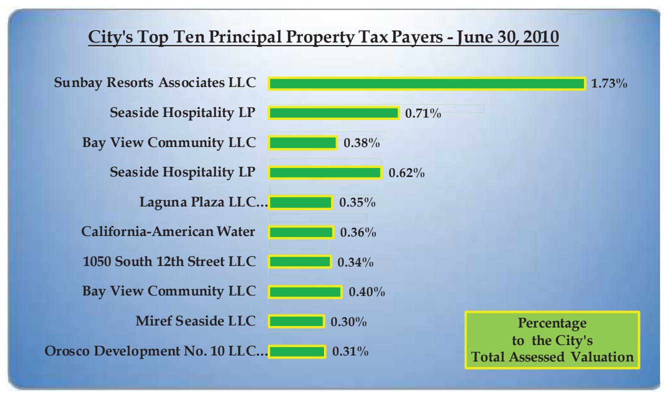
OPERATING INFORMATION
SCHEDULE 8

FY 2019 - 2020

Property Owner	Rank	Taxable Assessed Value	Ratio to Total City's Assessed Valuation
Sunbay Resorts Associates LLC	1	$ 38,488,850	1.49%
Seaside Laguna Limited	2	27,570,600	1.07%
California-American Water Co.	3	25,092,516	0.97%
Verducci Enterprises LP	4	20,769,521	0.81%
B & B Golf Course Properties LLC	5	17,566,452	0.68%
Hovercraft LLC / BJC Seaside LLC	6	17,238,260	0.67%
Seaside Hospitality LP	7	16,244,919	0.63%
Seaview Affordable Comm. LP	8	15,994,689	0.62%
CP Exachange VIII	9	15,687,873	0.61%
Lithia Real Estate Inc.	10	12,355,457	0.48%
Total Top 10 Taxpayers' Totals		$ 207,009,137	**8.02%**
City's Total Assessed Valuation		$ 2,579,769,863	**100%**

FY 2009-2010

Property Owner	Rank	Taxable Assessed Value	Ratio to Total City's Assessed Valuation
Sunbay Resorts Associates LLC	1	$ 34,430,616	1.91%
Seaside Hospitality LP	2	26,846,598	1.49%
Bay View Community LLC	3	14,722,689	0.82%
Seaside Hospitality LP	4	14,099,254	0.78%
Laguna Plaza LLC (pending appeals on parcels)	5	13,449,215	0.75%
California-American Water	6	12,307,178	0.68%
1050 South 12th Street LLC	7	7,360,814	0.41%
Bay View Community LLC	8	7,335,681	0.41%
Miref Seaside LLC	9	7,066,115	0.39%
Orosco Development No. 10 LLC (pending appeals on parcels)	10	7,049,069	0.39%
Total Top 10 Taxpayers' Totals		$ 144,667,229	**8.03%**
City's Total Assessed Valuation		$ 1,801,257,448	**100%**



Source:
Monterey County Tax Roll
HdL, Coren Cone

CITY OF SEASIDE
TOP 25 SALES TAX PRODUCERS
(IN ALPHABETICAL ORDER)
2010-2011 AND 2019-2020

Top 25 Sales Tax Producers
(In Alphabetical Order)

2019 - 2020		2010 - 2011	
Audi Monterey Peninsula	Porsche Monterey	Audi Monterey Peninsula	Land Rover Monterey
BMW of Monterey	Quick Lane	BMW of Monterey	Pdq Food Mart
Built-In Distributors	The Reef	Built In Distributors	Porsche Monterey
Cardinale Nissan	Rodros Gas	Butts Acura	Quick Lane
Cypress Coast Subaru	Seaside Arco	Butts Chevrolet Cadillac	Rod & Ros Gas & Food Mart
Ferguson Enterprises	Seaside Chrysler Dodge Jeep Ram	Cardinale Nissan	Seaside Shell
Financial Services Vehicle Trust	Seaside Shell	Chilis	Seaside Union 76
Granite Rock	Seaside Union 76	Cost Plus World Market	Smart & Final
Higher Level Of Care Seaside	Smart & Final	Cypress Coast Subaru	Staples
Home Depot	Tesla Motors	Ferguson Enterprises	Val Strough Honda Mazda
In N Out Burger	Val Strough Honda Mazda	Financial Services Vehicle Trust	Victory Toyota Lexus
JP Morgan Chase Bank	Victory Toyota Lexus	Granite Rock	Walgreens
Land Rover Monterey	Walgreens	Home Depot	

Source: HdL

CITY OF SEASIDE
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 10

(Per $100 Assessed Valuation)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
City Basic Levy (1)	[illegible]									
Overlapping Rates:										
Monterey Peninsula College Series A, B, & C	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]					
Monterey Peninsula Unified 2010 Series A	0.00000%	0.02879%	0.02797%	0.02131%	0.02277%	0.03000%	0.03000%	0.02890%	0.09196%	0.11707%
Total Overlapping Rates	0.02146%	0.05236%	0.05034%	0.03708%	0.05524%	0.05304%	0.05234%	0.05056%	0.11315%	0.13755%
Total Direct and Overlapping (2) Rates	**1.02146%**	**1.05236%**	**1.05034%**	**1.03708%**	**1.05524%**	**1.05304%**	**1.05234%**	**1.05056%**	**1.11315%**	**1.13755%**
City's Share of 1% Levy per Proposition 13 (3)	[illegible]									
Voter Approved City Debt Rate	[illegible]									
Redevelopment Rate (4)	n/a	n/a	n/a	n/a	n/a	n/a	[illegible]			
Total Direct Rate (5)	[illegible]									

Notes:

[1]In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

[2]Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all city property owners.

[3]City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value with in the City. The ERAF portion of the City's Levy has been subtracted where known.

[4]Redevelopment Rate is based on the largest RDA tax rate area and only includes rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year 2012/13 and years thereafter.

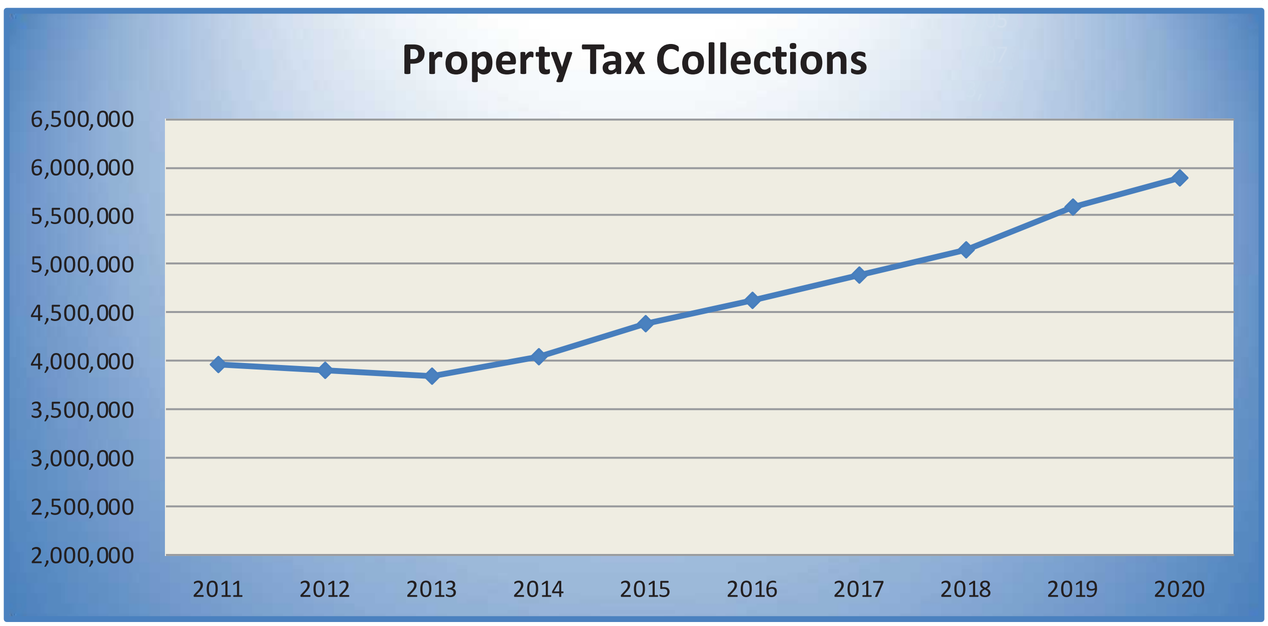
[5]Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013-14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012-13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.

Data Source: HdL, Coren & Cone and Monterey County Assessor 2010/2011 - 2019/2020 Tax Rate Table

CITY OF SEASIDE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 11

Fiscal Year Ending June 30	Taxable Assessed Valuation	Property Tax Levies	Property Tax Collections	Collections in Subsequent Years	Percentage of Collections
2011	1,767,355,846	4,074,816	3,964,361	42,081	97.29%
2012	1,729,492,140	3,987,517	3,896,417	28,074	97.72%
2013	1,713,389,873	3,950,392	3,851,877	26,976	97.51%
2014	1,796,501,318	4,142,013	4,041,845	21,222	97.58%
2015	1,947,956,363	4,491,208	4,386,410	25,288	97.67%
2016	2,055,048,202	4,738,119	4,630,765	23,528	97.73%
2017	2,174,493,548	5,013,295	4,892,145	17,984	97.58%
2018	2,287,820,166	5,274,798	5,154,972	16,052	97.73%
2019	2,427,425,296	5,597,643	5,596,120	12,775	99.97%
2020	2,579,769,863	5,947,917	5,888,949	6,247	99.01%



Source:

City of Seaside and County of Monterey, Property Tax Revenue

CITY OF SEASIDE
LEGAL DEBT MARGIN INFORMATION
JUNE 30, 2020

OPERATING INFORMATION
SCHEDULE 12

Total Assessed Value of Property	$	2,579,769,863
Debt limit percentage (per Government Code)		15%
Total Debt Limit	$	386,965,479
Amount of Debt Applicable to Debt Limit		-
Legal Debt Margin	$	386,965,479

Section 43605 of the Government Code of the State of California limits the amount of general bonded indebtedness for public improvements to 15% of the assessed valuation of all real and personal property in the City.

The City of Seaside has no general bonded indebtedness.

Source: HdL, City of Seaside

CITY OF SEASIDE
RATIOS OF TOTAL DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(IN THOUSANDS)
JUNE 30, 2020

OPERATING INFORMATION
SCHEDULE 13

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental Activities										
Lease Revenue Bonds	$ 5,975	$ 5,715	$ 5,420	$ 5,085	$ 4,710	$ 4,290	$ 19,905	$ 18,980	$	$
Notes Payable 1,447	1,199	935	650	343	35	12	4	-		
- HUD Obligation -	-		409 272	136	-	-	-	-		
Capital Leases	467	767	1,057	1,076	695	1,455	2,773	2,377	1,604	
Total bonds and notes payable	8,114	$ 7,941	$ 8,116	$ 7,418	$ 6,259	$ 6,200	$ 7,075	$ 22,286	$ 20,584	$
Business Type										
Bonds Payable 3,827	$ 3,770	$ 3,707	$ 3,640	$ 3,567	$ 3,490	$ 3,455	$ 3,365	$ 3,275	$	$
- Capital Leases		-	-	-	-	-	-	-	-12	
Total bonds and notes payable	3,827	3,770	3,707	3,640	3,567	3,490	3,455	3,365	3,287	
Total bonds and notes payable		$ 3,827	$ 3,770	$ 3,707	$ 3,640	$ 3,567	$ 3,490	$ 3,455	$ 3,365	$ 3,287
Total Outstanding Debt	$ [illegible]	$ 11,711	$ 11,823	$ 11,058	$ 9,826	$ 9,690	$ 10,530	$ 25,651	$ 23,871	$

Percentage of Personal Income [illegible] N/A

Percentage of Assessed Value [illegible] %

Net outstanding debt Per Capita [illegible] N/A

Note:
1. See the Demographic Statistics Schedule for detail information on personal income and population.
2. Source - Notes to the Financial Statements, Note 3E Long Term Liabilities
3. The Business Type Bonds Payable are for Golf Course Renovations. B&B Golf Course Properties leases the golf courses from the City. The lease revenue payments received by the City are pledged to pay the scheduled principal and interest payments on the lease revenue bonds which is scheduled to occur through 2037.

CITY OF SEASIDE
DIRECT AND OVERLAPPING BONDED DEBT
JUNE 30, 2020

OPERATING INFORMATION
SCHEDULE 14

2019-20 Assessed Valuation: $2,579,769,863

	Total Debt 6/30/2020	% Applicable (1)	City's Share of Debt 6/30/20
DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:			
Monterey Peninsula Community College District	$117,618,522	6.669%	$7,843,979
Monterey Peninsula Unified School District	224,481,514	18.563%	41,670,503
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			$49,514,482
DIRECT AND OVERLAPPING GENERAL FUND DEBT:			
Monterey County General Fund Obligations	$148,222,616	3.620%	$5,365,659
Monterey County Board of Education Certificates of Participation	1,335,000	3.620%	48,327
City of Seaside General Fund Obligations	**15,670,000**	**100%**	**15,670,000**
City of Seaside Pension Obligation Bonds	**3,310,000**	**100%**	**3,310,000**
City of Seaside Unamortized Premiums	**275,082**	**100%**	**275,082**
City of Seaside Capital Leases	**1,604,155**	**100%**	**1,604,155**
Monterey County Water Resources Agency General Fund Obligations	21,130,000	3.620%	764,906
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT			$27,038,129
Less: Monterey County supported obligations			126,726
City of Seaside supported obligations			**10,795,000**
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			$16,116,403
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):			
Fort Ord Reuse Authority Tax Allocation Bonds	$30,705,000	46.372%	$14,238,523
City of Seaside Tax Allocation Bonds	$1,950,000	100%	$1,950,000
			$16,188,523
TOTAL GROSS DIRECT DEBT			**$20,859,237**
TOTAL NET DIRECT DEBT			**$10,064,237**
TOTAL GROSS OVERLAPPING DEBT			$71,881,897
TOTAL NET OVERLAPPING DEBT			$71,755,171
GROSS COMBINED TOTAL DEBT			$92,741,134 (2)
NET COMBINED TOTAL DEBT			$81,819,408

(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 tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligatioı

Ratios to 2019-20 Assessed Valuation:	
Total Direct and Overlapping Tax and Assessment Debt	1.92%
Total Gross Direct Debt ($18,980,000)	**74.00%**
Total Net Direct Debt ($8,185,000)	**0.32%**
Gross Combined Total Debt	3.52%
Net Combined Total Debt	3.10%

Ratios to Redevelopment Successor Agency Incremental Valuation ($1,520,435,405):	
Total Overlapping Tax Increment Debt	1.06%

Source: California Municipal Statistics, Inc.

CITY OF SEASIDE
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS

OPERATING INFORMATION
SCHEDULE 15

		Personal Income				% of Population 25 and Older with High School Diploma	% of Population 25 and Older with Bachelor's Degree
Year	Population	(in thousands)	Per Capita	Unemployment Rate	Median Age	School Diploma	Bachelor's Degree
20718,276	21,60,924	$ 7.5%	$	19.5% 73.8%			
20712,210	21,47,860	$ 7.3%	$	18.1% 71.9%			
20728,733	21,37,612	$ 5.8%	$	19.8% 72.7%			
20761,322	22,70,539	$ 5.4%	$	21.8% 73.2%			
20756,998	22,53,451	$ 9.3%	$	22.5% 74.2%			
20725,779	21,34,071	$ 8.3%	$	22.9% 72.6%	31.6		
20716,671	21,06,465	$ 7.8%	$	22.0% 75.8%			
20737,654	21,54,172	$ 7.5%	$			21.6%	76.1%
20781,175	23,15,779	$ 2.7%	$	22.6% 76.9%			
20849,577	25,12,323	$ 2.7%	$	23.0% 80.1%			

CITY OF SEASIDE
PRINCIPAL EMPLOYERS
2019-2020

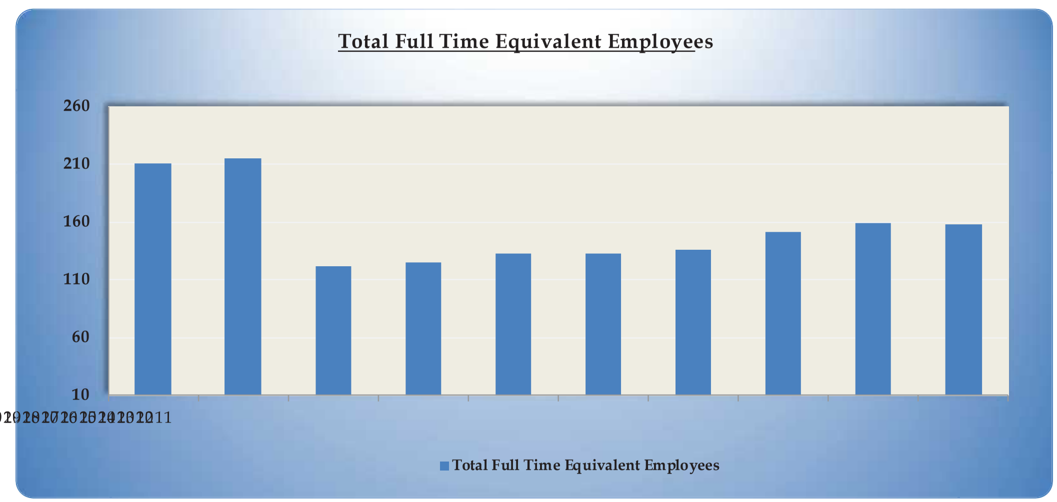
City's Principal Employers	Product/Function		Estimated Number of Employees
California State University Monterey Bay	Education	31%	1,000
U.S. Defense Department	Military	40%	1,300
Monterey Peninsula Unified School District	Education	6%	200
Seaside Auto Center, and related auto services	Auto sales and service	6%	200
City of Seaside		5%	150
Embassy Suites	visitor services	5%	150
California Department of Motor Vehicles	Government	3%	100
Home Depot		3%	100
Holiday Inn Express	Lodging/visitor services	1%	40
TOTALS		100%	3,240

Source: City of Seaside Draft General Plan Update, May 2016.

CITY OF SEASIDE
FULL TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

FTE by Department		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Office of the City Manager	14.00	4.00	4.00	8.00	6.00	3.00	3.00	4.00	5.00		
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00		
Legislative Body	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00		
Administrative Services	11.50	8.00	8.00	8.00	6.00	8.00	8.00	10.00	10.00		
Human Resources*						2.00	3.00	3.00	3.00		
Public Safety	73.00	46.00	47.00	51.00	50.00	50.00	53.00	54.00	54.00		
Fire	34.50	23.00	24.00	23.00	25.00	25.00	26.00	28.00	28.00		
Recreation**						5.00	6.00	6.00	5.00		
Engineering & Public Works							37.00	37.00	37.00		
Community Development							10.00	10.00	10.00		
Resource Management***	73.00	76.00	35.00	36.00	37.00	36.00	n/a		n/a	n/a	n/a
Total Full Time Equivalent Employees	211.00	215.00	122.00	125.00	133.00	133.00	136.00	152.00	159.00	158.00	

* Human Resources was previously included in Administrative Services
** Recreation was previously included in Resource Management
*** Resource Management has been divided into two departments: Engineering & Public Works and Community Development
**** Administrative Services was amended for 2017 to include 2 FTE Information Technology employees added under the Department.



CITY OF SEASIDE
CAPITAL ASSETS AND OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 18

Function	Facility	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety	Fire calls	[illegible]	2,572	2,852	2,969	2,986	3,068	3,288	(c) 2945		
	Fire Vehicles	13	13	7	12	12	12	14	14		
	Police calls	48,291	48,795	47,475	47,024	48,606	48,349	35,645	41,580	39,122	41,590
	Police Vehicles	36	37	36	35	37	39	46	39	34	34
Public Works	S t r e e t s m										
	Streetlights	334	334								
	T r a f f i c S										
	Public Works Vehicles	25	23	26	2344	2542	29	25	24		
	D o g P a r k										
Parks and Recreation	Pre school - children served	451	434	418	440	680	483	532	361	444	(d) 300
	Parks	21	21	24	24	24	24	24			
	Recreation programs - persons served	3,660	3,597	3,190	3,547	5,243	4,971	3,024	5,466	5,801	11,274
	Senior Center - meals served	3,160	3,291	3,475	4,083	4,538	3,596	3,381	3,942	3,966	2,232
	Pool Attendance	[illegible]	2,330	2,542	3,216	8,512	8,640	8,589			(d) 7,963

(a) Moved from Parks to Public Works

(b) Pool was closed for part of the year for major repairs.

(c) Reduction in fire calls of 9.6% March - June 2020 (COVID-19 Shelter In Place).

(d) Reduction in programs due to COVID-19 restrictions.

Source: City of Seaside

CITY OF SEASIDE
MISCELLANEOUS STATISTICS
JUNE 30, 2020

Date of Incorporation: October 13, 1954

Form of Government: Council/City Manager

City Council Members: Mayor and Four Council Members

City Boards, Commissions and Committees: Planning, Art and History, Board of Architectural Review, Parks and Recreation, Neighborhood Improvement, Community Development Advisory, Economic Advisory, Senior, Homeless, Environmental, Traffic Advisory, Zoning Administrator, Blue Ribbon Panel

Land Area in square miles: 9.375

Demographics:

Total Population	33,537		
Male	16,567	49.4%	
Female	16,970	50.6%	
Age 0 - 15	7,177	21.4%	
Age 15 - 25	4,997	14.9%	
Age 25 - 35	6,070	18.1%	
Age 35 - 45	4,293	12.8%	
Age 45 - 65	7,512	22.4%	
Age over 65	3,488	10.4%	
Median Age	32.4		
White	9,625	28.70%	
Hispanic	14,522	43.30%	
Black or African American	3,152	9.40%	
Asian	4,460	13.30%	
American Indian and Alaska Native	637	1.90%	
Native Hawaiian and Other Pacific Islander	1,140	3.40%	
	33,537	100.0%	

Housing Characteristics

Total housing units	11,057		
			Population
Occupied housing units	10,274	100%	by housing type:
Owner-occupied	4,140	40.3%	13,515
Renter-occupied	6,134	59.7%	20,022
			33,537

Source: California State Department of Finance, American Community Survey 2018;
U. S. Census Bureau, 2010 Demographic Profile Data

CliftonLarsonAllen LLP
CLAconnect.com

To the Honorable Mayor,
Members of the City Council
City of Seaside, California

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Seaside, California (City) as of and for the year ended June 30, 2020 and have issue our report thereon dated December 17, 2020.

We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings
Qualitative Aspects of Accounting Practices

<u>*Accounting Policies*</u>

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Seaside are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during June 30, 2020.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

<u>*Accounting Estimates*</u>

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected.

The most sensitive accounting estimates affecting the financial statements were:

- Management's estimate of the claims liabilities is based on estimated claims cost detail reports obtained from experts.
- Management's estimate of the other post-employment benefits (OPEB) liability is based on actuarial valuation reports obtained from experts.
- Management's estimate of the net pension liability and related deferred inflows/outflows is based on actuarial valuation reports obtained from CalPERS and PARS.

We evaluated the key factors and assumptions used to develop the estimates described above and determined that they are 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 are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected Misstatements

The following material and immaterial misstatements detected as a result of audit procedures were corrected by management:

- Increase of $2,255,286 to claims liability in the internal self-insurance internal service fund to accurately reflect the total estimated tail claims at June 30, 2020.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letters dated December 17, 2020 for the City's financial statements.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant Issues Discussed with Management Prior to Engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other Information in Documents Containing Audited Financial Statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the combining and individual fund statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated December 17, 2020.

The introductory and statistical sections accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it

* * *

This communication is intended solely for the information and use of the Mayor and the members of City Council and management of the City of Seaside, is not intended to be, and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Roseville, California

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT ACCOUNTANTS' REPORT

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

We have performed the procedures enumerated below, which were agreed to by the City of Seaside to assist the City in meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution and Proposition 111 for the year ended June 30, 2020. The City's management is responsible for the Appropriations Limit calculation. The sufficiency of these procedures is solely the responsibility of the City of Seaside. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. Obtain the completed Appropriations Limit Calculation, and compared the limit and annual adjustment factors in the calculation to the limit and annual adjustment factors that were adopted by resolution of the City Council.

   Finding: No exceptions were noted as a result of our procedures.

2. Compute current year adjustments based on selected population and inflation options, using information provided by State Department of Finance.

   Finding: No exceptions were noted as a result of our procedures.

3. Compare the prior year appropriations limit presented in the Appropriations Limit Calculation to the prior year appropriations limit adopted by the City Council for the prior year.

   Finding: No exceptions were noted as a result of our procedures.

4. Add the results of step two (2) to the prior year Appropriations Limit, and compare the resulting amount to current year approved limit.

   Finding: No exceptions were noted as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Appropriations Limit calculation.

Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the City of Seaside and management of the City of Seaside and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Roseville, California
August 5, 2020

CITY OF SEASIDE 2020 BUDGET TO ACTUAL - ACCOUNT LEVEL

CAFR Fund Description	Fund No.	Dept No.	Account No.	Account Description	CAFR Budget Group Description	Original Budget	Final Budget	ACTUAL (CAFR)	Variance with Final Budget
General Fund	100	1010	0001	SALARIES	City Council	46,402.00	46,402.00	46,356.00	46.00
General Fund	100	1010	0002	OVERTIME	City Council	50.00	50.00	4.00	46.00
General Fund	100	1010	0006	WORKERS COMPENSATION	City Council	92.00	92.00	92.00	0.00
General Fund	100	1010	0016	DEFERRED COMPENSATION	City Council	99.00	99.00	192.00	(93.00)
General Fund	100	1010	0017	PARS-ARS 457	City Council	312.00	312.00	314.00	(2.00)
General Fund	100	1010	0020	PART-TIME HOURLY WAGES	City Council	0.00	15,000.00	18,102.00	(3,102.00)
General Fund	100	1010	0031	PERS PENSION	City Council	15,503.00	15,503.00	8,887.00	6,616.00
General Fund	100	1010	0032	PARS PENSION	City Council	1,595.00	1,595.00	1,592.00	3.00
General Fund	100	1010	0041	MEDICAL INSURANCE	City Council	35,478.00	35,478.00	41,280.00	(5,802.00)
General Fund	100	1010	0051	DENTAL INSURANCE	City Council	948.00	948.00	1,250.00	(302.00)
General Fund	100	1010	0061	VISION INSURANCE	City Council	172.00	172.00	125.00	47.00
General Fund	100	1010	0071	LTD	City Council	41.00	41.00	38.00	3.00
General Fund	100	1010	0081	LIFE INSURANCE	City Council	29.00	29.00	29.00	0.00
General Fund	100	1010	0092	MEDICARE TAX	City Council	674.00	674.00	811.00	(137.00)
General Fund	100	1010	1024	COMMUNITY RELATIONS	City Council	4,500.00	4,500.00	2,000.00	2,500.00
General Fund	100	1010	1030	CONSULTANT	City Council	0.00	15,000.00	15,000.00	0.00
General Fund	100	1010	1033	FITNESS PROGRAM	City Council	0.00	0.00	90.00	(90.00)
General Fund	100	1010	1036	LAFCO ANNUAL CHARGES	City Council	29,793.00	29,793.00	29,793.00	0.00
General Fund	100	1010	1043	STATE LOBBYIST	City Council	0.00	0.00	0.00	0.00
General Fund	100	1010	3095	DEPARTMENT CONSUMABLES	City Council	6,500.00	6,500.00	7,412.00	(912.00)
General Fund	100	1010	3102	COMPUTER SUPPLIES	City Council	0.00	0.00	0.00	0.00
General Fund	100	1010	4114	TRAVEL - JONES/KISPERSKY	City Council	2,000.00	2,000.00	1,473.00	527.00
General Fund	100	1010	4115	TRAVEL - RUBIO/OGLESBY	City Council	4,000.00	4,000.00	1,926.00	2,074.00
General Fund	100	1010	4116	TRAVEL - ALEXANDER/WIZARD	City Council	2,000.00	2,000.00	232.00	1,768.00
General Fund	100	1010	4117	TRAVEL - PACHECO	City Council	2,000.00	2,000.00	45.00	1,955.00
General Fund	100	1010	4120	TRAVEL - CAMPBELL	City Council	2,000.00	2,000.00	1,716.00	284.00
General Fund	100	1010	4121	MEETINGS & TRAVEL	City Council	0.00	0.00	1,420.00	(1,420.00)
General Fund	100	1010	4122	DUES & MEMBERSHIP	City Council	29,000.00	29,000.00	28,200.00	800.00
General Fund	100	1010	7151	MNTRY BAY AIR RESOURCES DIST	City Council	15,000.00	15,000.00	15,875.00	(875.00)
General Fund	100	1010	7161	LEAGUE OF CALIFORNIA CITIES	City Council	13,500.00	13,500.00	13,299.00	201.00
General Fund	100	1010	7164	ASSOC. OF MNTRY BAY AREA GOVT	City Council	5,778.00	5,778.00	5,778.00	0.00
General Fund	100	1010	7165	COMMUNITY EVENT SUPPORT	City Council	17,500.00	17,500.00	2,421.00	15,079.00
General Fund	100	1010	7166	MCCVB	City Council	88,121.00	88,121.00	88,121.00	0.00
General Fund	100	1010	7167	COMMUNITY FIREWORKS EVENT	City Council	75,000.00	75,000.00	55,481.00	19,519.00
General Fund	100	1010	7176	FAMILY CARE - COUNCIL MEMBERS	City Council	0.00	0.00	0.00	0.00
General Fund	100	1010	7177	CHILDCARE was TUTORING PROGRAM	City Council	3,000.00	3,000.00	137.00	2,863.00
General Fund	100	1010	7179	MONT PENINSULA WATER AUTHORITY	City Council	21,460.00	21,460.00	0.00	21,460.00
General Fund	100	1010	7199	HOMELESS ASSISTANCE	City Council	50,000.00	30,000.00	3,509.00	26,491.00
General Fund	100	1010	9396	LIABILITY INSURANCE	City Council	19,742.00	19,742.00	19,742.00	0.00
General Fund	100	1010	9397	COMPUTER SYSTEM	City Council	17,688.00	17,688.00	17,688.00	0.00
					City Council	509,977.00	519,977.00	430,430.00	89,547.00
General Fund	100	2010	0001	SALARIES	City Manager	305,989.00	280,989.00	260,387.00	20,602.00
General Fund	100	2010	0002	OVERTIME	City Manager	100.00	100.00	7.00	93.00
General Fund	100	2010	0006	WORKERS COMPENSATION	City Manager	1,121.00	1,121.00	1,121.00	0.00
General Fund	100	2010	0012	VACATION/COMP TIME PAYOFF	City Manager	12,500.00	12,500.00	21,610.00	(9,110.00)
General Fund	100	2010	0016	DEFERRED COMPENSATION	City Manager	1,505.00	1,505.00	354.00	1,151.00
General Fund	100	2010	0017	PARS-ARS 457	City Manager	0.00	0.00	567.00	(567.00)
General Fund	100	2010	0018	AUTO ALLOWANCE	City Manager	4,800.00	4,800.00	4,847.00	(47.00)
General Fund	100	2010	0019	HOUSING ALLOWANCE	City Manager	18,000.00	18,000.00	21,700.00	(3,700.00)
General Fund	100	2010	0020	PART-TIME HOURLY WAGES	City Manager	2,500.00	27,500.00	43,648.00	(16,148.00)
General Fund	100	2010	0029	PERS REPLACEMENT BENEFIT	City Manager	0.00	0.00	3,983.00	(3,983.00)
General Fund	100	2010	0031	PERS PENSION	City Manager	48,363.00	48,363.00	32,907.00	15,456.00
General Fund	100	2010	0032	PARS PENSION	City Manager	2,900.00	2,900.00	2,922.00	(22.00)
General Fund	100	2010	0041	MEDICAL INSURANCE	City Manager	39,523.00	39,523.00	33,442.00	6,081.00
General Fund	100	2010	0051	DENTAL INSURANCE	City Manager	3,382.00	3,382.00	2,404.00	978.00
General Fund	100	2010	0061	VISION INSURANCE	City Manager	329.00	329.00	229.00	100.00
General Fund	100	2010	0071	LTD	City Manager	1,176.00	1,176.00	910.00	266.00
General Fund	100	2010	0081	LIFE INSURANCE	City Manager	1,072.00	1,072.00	948.00	124.00
General Fund	100	2010	0092	MEDICARE TAX	City Manager	4,459.00	4,459.00	4,851.00	(392.00)
General Fund	100	2010	1024	COMMUNITY RELATIONS	City Manager	2,000.00	2,000.00	0.00	2,000.00

General Fund	100	2010	1029	TRAINING & EDUCATION	City Manager	1,500.00	1,500.00	375.00	1,125.00
General Fund	100	2010	1030	CONSULTANT	City Manager	0.00	0.00	0.00	0.00
General Fund	100	2010	1036	FORA TRANSITION ANALYSIS	City Manager	0.00	0.00	0.00	0.00
General Fund	100	2010	2043	TEMPORARY CONTRACT SERVICES	City Manager	0.00	0.00	33.00	(33.00)
General Fund	100	2010	2044	COPIER SERVICES	City Manager	800.00	800.00	200.00	600.00
General Fund	100	2010	3092	STATIONARY SUPPLIES	City Manager	0.00	0.00	14.00	(14.00)
General Fund	100	2010	3095	DEPARTMENT CONSUMABLES	City Manager	3,500.00	3,500.00	490.00	3,010.00
General Fund	100	2010	4121	MEETINGS & TRAVEL	City Manager	2,000.00	2,000.00	9,361.00	(7,361.00)
General Fund	100	2010	4122	DUES & MEMBERSHIP	City Manager	0.00	0.00	0.00	0.00
General Fund	100	2010	4124	MAIL SERVICES	City Manager	0.00	0.00	300.00	(300.00)
General Fund	100	2010	8187	DEPARTMENT EQUIPMENT	City Manager	5,000.00	5,000.00	5,371.00	(371.00)
General Fund	100	2010	9396	LIABILITY INSURANCE	City Manager	15,949.00	15,949.00	15,949.00	0.00
General Fund	100	2010	9397	COMPUTER SYSTEM	City Manager	18,392.00	18,392.00	18,392.00	0.00
General Fund	100	2021	0001	SALARIES	City Manager	165,281.00	175,281.00	191,887.00	(16,606.00)
General Fund	100	2021	0002	OVERTIME	City Manager	140.00	140.00	89.00	51.00
General Fund	100	2021	0006	WORKERS COMPENSATION	City Manager	695.00	695.00	695.00	0.00
General Fund	100	2021	0010	MANAGEMENT LEAVE PAYOFF	City Manager	3,200.00	3,200.00	3,058.00	142.00
General Fund	100	2021	0012	VACATION\COMP TIME PAYOFF	City Manager	3,400.00	3,400.00	17,192.00	(13,792.00)
General Fund	100	2021	0016	DEFERRED COMPENSATION	City Manager	2,685.00	2,685.00	2,574.00	111.00
General Fund	100	2021	0017	PARS-ARS 457	City Manager	0.00	0.00	22.00	(22.00)
General Fund	100	2021	0020	PART-TIME HOURLY WAGES	City Manager	8,000.00	8,000.00	1,693.00	6,307.00
General Fund	100	2021	0031	PERS PENSION	City Manager	40,752.00	40,752.00	46,963.00	(6,211.00)
General Fund	100	2021	0032	PARS PENSION	City Manager	725.00	725.00	765.00	(40.00)
General Fund	100	2021	0041	MEDICAL INSURANCE	City Manager	20,175.00	22,575.00	19,898.00	2,677.00
General Fund	100	2021	0044	RETIREE MEDICAL INSURANCE	City Manager	11,500.00	11,500.00	5,095.00	6,405.00
General Fund	100	2021	0051	DENTAL INSURANCE	City Manager	2,292.00	2,292.00	2,279.00	13.00
General Fund	100	2021	0061	VISION INSURANCE	City Manager	212.00	212.00	199.00	13.00
General Fund	100	2021	0071	LTD	City Manager	539.00	539.00	539.00	0.00
General Fund	100	2021	0081	LIFE INSURANCE	City Manager	549.00	549.00	552.00	(3.00)
General Fund	100	2021	0092	MEDICARE TAX	City Manager	2,515.00	2,515.00	3,081.00	(566.00)
General Fund	100	2021	1029	TRAINING AND EDUCATION	City Manager	3,000.00	3,000.00	824.00	2,176.00
General Fund	100	2021	1033	FITNESS PROGRAM	City Manager	540.00	540.00	270.00	270.00
General Fund	100	2021	2043	TEMPORARY CONTRACT SERVICES	City Manager	0.00	0.00	33.00	(33.00)
General Fund	100	2021	2053	OUTSIDE PRINTING SERVICE	City Manager	1,000.00	1,000.00	0.00	1,000.00
General Fund	100	2021	2063	PUBLISHING & LEGAL ADVERTISING	City Manager	3,000.00	3,000.00	17,765.00	(14,765.00)
General Fund	100	2021	2067	CITY CODE UPDATE	City Manager	0.00	0.00	1,475.00	(1,475.00)
General Fund	100	2021	2075	CONTRACT SERVICES	City Manager	6,500.00	6,500.00	6,621.00	(121.00)
General Fund	100	2021	3092	STATIONARY SUPPLIES	City Manager	0.00	0.00	20.00	(20.00)
General Fund	100	2021	3095	DEPARTMENT CONSUMABLES	City Manager	3,500.00	3,500.00	1,780.00	1,720.00
General Fund	100	2021	3102	COMPUTER SUPPLIES	City Manager	25,000.00	25,000.00	8,757.00	16,243.00
General Fund	100	2021	4121	MEETINGS AND TRAVEL	City Manager	1,500.00	1,500.00	1,305.00	195.00
General Fund	100	2021	4122	DUES AND MEMBERSHIPS	City Manager	750.00	750.00	675.00	75.00
General Fund	100	2021	8187	DEPARTMENT EQUIPMENT	City Manager	15,000.00	15,000.00	(2,091.00)	17,091.00
General Fund	100	2021	9396	LIABILITY INSURANCE	City Manager	12,777.00	12,777.00	12,777.00	0.00
General Fund	100	2021	9397	COMPUTER SYSTEM	City Manager	11,792.00	11,792.00	11,792.00	0.00
General Fund	100	2021	9602	PRINCIPAL	City Manager	328.00	328.00	295.00	33.00
General Fund	100	2021	9605	INTEREST	City Manager	2.00	2.00	2.00	0.00
General Fund	100	2022	2043	TEMPORARY CONTRACT SERVICES	City Manager	2,500.00	2,500.00	0.00	2,500.00
General Fund	100	2041	0016	DEFERRED COMPENSATION	City Manager	0.00	0.00	0.00	0.00
General Fund	100	2041	0031	PERS PENSION	City Manager	0.00	0.00	0.00	0.00
General Fund	100	2041	0041	MEDICAL INSURANCE	City Manager	0.00	0.00	0.00	0.00
General Fund	100	2041	0051	DENTAL INSURANCE	City Manager	0.00	0.00	0.00	0.00
General Fund	100	2041	0092	MEDICARE TAX	City Manager	0.00	0.00	0.00	0.00
General Fund	100	2041	0099	TUITION REIMBURSEMENT	City Manager	0.00	0.00	0.00	0.00
General Fund	100	2041	1029	TRAINING	City Manager	0.00	0.00	322.00	(322.00)
General Fund	100	2041	1033	FITNESS PROGRAM	City Manager	0.00	0.00	0.00	0.00
General Fund	100	2041	3095	CONSUMABLES	City Manager	0.00	0.00	0.00	0.00
General Fund	100	2041	7203	COMMUNITY HUMAN SERVICES	City Manager	0.00	0.00	0.00	0.00
					City Manager	846,709.00	859,109.00	846,525.00	12,584.00
General Fund	100	3010	0001	SALARIES	City Attorney	229,500.00	271,500.00	277,898.00	(6,398.00)
General Fund	100	3010	0006	WORKERS COMPENSATION	City Attorney	549.00	549.00	549.00	0.00

General Fund	100	3010	0010	MANAGEMENT LEAVE PAYOFF	City Attorney	0.00	0.00	738.00	(738.00)
General Fund	100	3010	0016	DEFERRED COMPENSATION	City Attorney	2,080.00	2,080.00	2,052.00	28.00
General Fund	100	3010	0020	PART-TIME HOURLY WAGES	City Attorney	0.00	50,000.00	10,318.00	39,682.00
General Fund	100	3010	0031	PERS PENSION	City Attorney	58,413.00	64,713.00	96,116.00	(31,403.00)
General Fund	100	3010	0032	PARS PENSION	City Attorney	4,500.00	6,800.00	6,803.00	(3.00)
General Fund	100	3010	0041	MEDICAL INSURANCE	City Attorney	9,652.00	9,652.00	11,689.00	(2,037.00)
General Fund	100	3010	0051	DENTAL INSURANCE	City Attorney	499.00	499.00	502.00	(3.00)
General Fund	100	3010	0061	VISION INSURANCE	City Attorney	61.00	61.00	62.00	(1.00)
General Fund	100	3010	0071	LTD	City Attorney	645.00	645.00	593.00	52.00
General Fund	100	3010	0081	LIFE INSURANCE	City Attorney	645.00	645.00	632.00	13.00
General Fund	100	3010	0092	MEDICARE TAX	City Attorney	3,327.75	4,027.75	4,201.00	(173.25)
General Fund	100	3010	1022	LEGAL SERVICES	City Attorney	100,000.00	100,000.00	103,147.00	(3,147.00)
General Fund	100	3010	1023	LEGAL SERVICES - SPECIAL	City Attorney	100,000.00	100,000.00	30,991.00	69,009.00
General Fund	100	3010	1030	CONSULTANT	City Attorney	5,000.00	5,000.00	0.00	5,000.00
General Fund	100	3010	3095	DEPARTMENT CONSUMABLES	City Attorney	5,000.00	5,000.00	1,018.00	3,982.00
General Fund	100	3010	4121	MEETINGS & TRAVEL	City Attorney	1,000.00	1,000.00	0.00	1,000.00
General Fund	100	3010	4122	DUES & MEMBERSHIP	City Attorney	700.00	3,200.00	3,180.00	20.00
General Fund	100	3010	9396	LIABILITY INSURANCE	City Attorney	19,903.00	19,903.00	19,903.00	0.00
General Fund	100	3010	9397	COMPUTER SYSTEM	City Attorney	11,792.00	11,792.00	11,792.00	0.00
					City Attorney	553,266.75	657,066.75	582,184.00	74,882.75
General Fund	100	5110	0001	SALARIES	Finance Dept	661,165.00	621,765.00	597,234.00	24,531.00
General Fund	100	5110	0002	OVERTIME	Finance Dept	2,000.00	2,000.00	663.00	1,337.00
General Fund	100	5110	0006	WORKERS COMPENSATION	Finance Dept	2,225.00	2,225.00	2,225.00	0.00
General Fund	100	5110	0010	MANAGEMENT LEAVE PAYOFF	Finance Dept	2,000.00	2,000.00	3,828.00	(1,828.00)
General Fund	100	5110	0012	VACATION\COMP TIME PAYOFF	Finance Dept	2,000.00	17,000.00	12,489.00	4,511.00
General Fund	100	5110	0016	DEFERRED COMPENSATION	Finance Dept	8,720.00	8,720.00	7,185.00	1,535.00
General Fund	100	5110	0017	PARS-ARS 457	Finance Dept	0.00	0.00	26.00	(26.00)
General Fund	100	5110	0020	PART-TIME HOURLY	Finance Dept	1,000.00	1,000.00	1,990.00	(990.00)
General Fund	100	5110	0031	PERS PENSION	Finance Dept	122,597.00	122,597.00	121,222.00	1,375.00
General Fund	100	5110	0032	PARS PENSION	Finance Dept	0.00	0.00	0.00	0.00
General Fund	100	5110	0041	MEDICAL INSURANCE	Finance Dept	62,321.00	62,321.00	50,240.00	12,081.00
General Fund	100	5110	0044	RETIREE MEDICAL INSURANCE	Finance Dept	14,123.00	22,123.00	16,975.00	5,148.00
General Fund	100	5110	0051	DENTAL INSURANCE	Finance Dept	5,170.00	5,170.00	3,573.00	1,597.00
General Fund	100	5110	0061	VISION INSURANCE	Finance Dept	387.00	387.00	255.00	132.00
General Fund	100	5110	0071	LTD	Finance Dept	2,311.00	2,311.00	1,773.00	538.00
General Fund	100	5110	0081	LIFE INSURANCE	Finance Dept	2,233.00	2,233.00	1,759.00	474.00
General Fund	100	5110	0092	MEDICARE TAX	Finance Dept	9,729.00	9,729.00	8,868.00	861.00
General Fund	100	5110	0099	TUITION REIMBURSEMENT	Finance Dept	0.00	0.00	181.00	(181.00)
General Fund	100	5110	1010	BUSINESS LICENSE OUTSOURCING	Finance Dept	18,000.00	18,000.00	45.00	17,955.00
General Fund	100	5110	1015	BENEFITS ADMINISTRATION	Finance Dept	20,000.00	20,000.00	18,335.00	1,665.00
General Fund	100	5110	1025	CITY AUDIT	Finance Dept	42,000.00	42,000.00	39,257.00	2,743.00
General Fund	100	5110	1029	TRAINING & EDUCATION	Finance Dept	4,000.00	9,000.00	4,835.00	4,165.00
General Fund	100	5110	1030	CONSULTANT	Finance Dept	120,000.00	105,000.00	112,392.00	(7,392.00)
General Fund	100	5110	1033	FITNESS PROGRAM	Finance Dept	1,080.00	1,880.00	1,190.00	690.00
General Fund	100	5110	1040	PROPERTY TAX ADMIN FEES	Finance Dept	21,000.00	21,000.00	3,200.00	17,800.00
General Fund	100	5110	2043	TEMPORARY CONTRACT SERVICES	Finance Dept	0.00	0.00	45.00	(45.00)
General Fund	100	5110	2044	COPIER SERVICES	Finance Dept	9,000.00	9,000.00	11,488.00	(2,488.00)
General Fund	100	5110	2053	OUTSIDE PRINTING SERVICE	Finance Dept	350.00	950.00	906.00	44.00
General Fund	100	5110	2074	BANK FEES & MISC CHARGES	Finance Dept	22,500.00	32,500.00	34,649.00	(2,149.00)
General Fund	100	5110	2078	OTHER EXPENSE	Finance Dept	20,000.00	20,000.00	4,416.00	15,584.00
General Fund	100	5110	3092	STATIONARY SUPPLIES	Finance Dept	6,000.00	6,000.00	5,042.00	958.00
General Fund	100	5110	3095	DEPARTMENT CONSUMABLES	Finance Dept	5,000.00	5,000.00	3,752.00	1,248.00
General Fund	100	5110	3102	COMPUTER SUPPLIES/SOFTWARE	Finance Dept	5,000.00	5,000.00	104.00	4,896.00
General Fund	100	5110	4121	MEETINGS & TRAVEL	Finance Dept	6,000.00	6,000.00	6,282.00	(282.00)
General Fund	100	5110	4122	DUES & MEMBERSHIP	Finance Dept	1,300.00	1,300.00	1,043.00	257.00
General Fund	100	5110	4124	MAIL SERVICES	Finance Dept	18,000.00	18,000.00	12,713.00	5,287.00
General Fund	100	5110	9396	LIABILITY INSURANCE	Finance Dept	43,260.00	43,260.00	43,260.00	0.00
General Fund	100	5110	9397	COMPUTER SERVICE	Finance Dept	29,480.00	29,480.00	29,480.00	0.00
					Finance Dept	1,289,951.00	1,274,951.00	1,162,920.00	112,031.00
General Fund	100	2031	0001	SALARIES	Personnel	311,500.00	311,500.00	323,893.00	(12,393.00)

General Fund	100	2031	0002	OVERTIME	Personnel	2,500.00	2,500.00	1,274.00	1,226.00
General Fund	100	2031	0006	WORKERS COMPENSATION	Personnel	1,273.00	1,273.00	1,273.00	0.00
General Fund	100	2031	0010	MANAGEMENT LEAVE PAYOFF	Personnel	3,100.00	3,100.00	3,224.00	(124.00)
General Fund	100	2031	0012	VACATION /COMP PAYOUT	Personnel	9,500.00	9,500.00	4,965.00	4,535.00
General Fund	100	2031	0016	DEFERRED COMPENSATION	Personnel	2,360.00	2,360.00	3,342.00	(982.00)
General Fund	100	2031	0031	PERS PENSION	Personnel	74,195.00	74,195.00	73,790.00	405.00
General Fund	100	2031	0032	PARS PENSION	Personnel	16,857.00	16,857.00	17,829.00	(972.00)
General Fund	100	2031	0041	MEDICAL INSURANCE	Personnel	36,631.00	36,631.00	39,066.00	(2,435.00)
General Fund	100	2031	0051	DENTAL INSURANCE	Personnel	2,632.00	2,632.00	2,384.00	248.00
General Fund	100	2031	0061	VISION INSURANCE	Personnel	281.00	281.00	259.00	22.00
General Fund	100	2031	0071	LTD	Personnel	950.00	950.00	875.00	75.00
General Fund	100	2031	0081	LIFE INSURANCE	Personnel	855.00	855.00	842.00	13.00
General Fund	100	2031	0092	MEDICARE TAX	Personnel	4,559.00	4,559.00	4,738.00	(179.00)
General Fund	100	2031	1028	TRAINING (CITYWIDE)	Personnel	6,500.00	6,500.00	3,218.00	3,282.00
General Fund	100	2031	1029	TRAINING AND EDUCATION	Personnel	6,500.00	6,500.00	2,672.00	3,828.00
General Fund	100	2031	1030	CONSULTANT	Personnel	180,000.00	180,000.00	75,013.00	104,987.00
General Fund	100	2031	1033	FITNESS PROGRAM	Personnel	1,080.00	1,080.00	706.00	374.00
General Fund	100	2031	1037	EMPLOYEE RECOGNITION	Personnel	6,000.00	6,000.00	3,508.00	2,492.00
General Fund	100	2031	1038	EMPLOYEE ASSISTANCE PROGRAM	Personnel	7,850.00	7,850.00	7,739.00	111.00
General Fund	100	2031	2053	OUTSIDE PRINTING SERVICE	Personnel	0.00	0.00	216.00	(216.00)
General Fund	100	2031	2064	PERSONNEL RECRUITMENT	Personnel	75,000.00	75,000.00	30,110.00	44,890.00
General Fund	100	2031	2065	POLICE & FIRE EXAMS	Personnel	5,000.00	5,000.00	424.00	4,576.00
General Fund	100	2031	3092	STATIONARY SUPPLIES	Personnel	750.00	750.00	350.00	400.00
General Fund	100	2031	3095	DEPARTMENT CONSUMABLES	Personnel	750.00	750.00	403.00	347.00
General Fund	100	2031	3102	COMPUTER SUPPLIES/SOFTWARE	Personnel	0.00	0.00	45.00	(45.00)
General Fund	100	2031	4121	MEETINGS AND TRAVEL	Personnel	2,250.00	2,250.00	136.00	2,114.00
General Fund	100	2031	4122	DUES AND MEMBERSHIPS	Personnel	800.00	800.00	149.00	651.00
General Fund	100	2031	4123	BOOKS AND PERIODICALS	Personnel	1,250.00	1,250.00	0.00	1,250.00
General Fund	100	2031	4124	MAIL SERVICES	Personnel	150.00	150.00	58.00	92.00
General Fund	100	2031	7206	SUSTAINABLE CITIES/INTERNS	Personnel	0.00	0.00	0.00	0.00
General Fund	100	2031	7207	VOLUNTEER PROGRAM	Personnel	5,000.00	5,000.00	0.00	5,000.00
General Fund	100	2031	7208	SAFETY COMMITTEE	Personnel	5,000.00	5,000.00	0.00	5,000.00
General Fund	100	2031	8187	DEPARTMENT EQUIPMENT	Personnel	1,000.00	1,000.00	93.00	907.00
General Fund	100	2031	9396	LIABILITY INSURANCE	Personnel	31,037.00	31,037.00	31,037.00	0.00
General Fund	100	2031	9397	COMPUTER SYSTEM	Personnel	11,792.00	11,792.00	11,792.00	0.00
					Personnel	814,902.00	814,902.00	645,423.00	169,479.00
General Fund	100	1320	3095	DEPARTMENT CONSUMABLES	Boards & Commisions	1,500.00	1,500.00	1,526.00	(26.00)
General Fund	100	1320	7171	COMMISSION ACTIVITIES	Boards & Commisions	6,000.00	6,000.00	3,259.00	2,741.00
General Fund	100	1330	3095	DEPARTMENT CONSUMABLES	Boards & Commisions	1,500.00	1,500.00	657.00	843.00
General Fund	100	1340	1024	COMMUNITY RELATIONS	Boards & Commisions	0.00	0.00	5,000.00	(5,000.00)
General Fund	100	1340	3095	DEPARTMENT CONSUMABLES	Boards & Commisions	1,500.00	31,500.00	11,250.00	20,250.00
General Fund	100	1350	2053	OUTSIDE PRINTING SERVICE	Boards & Commisions	250.00	250.00	244.00	6.00
General Fund	100	1350	3095	DEPARTMENT CONSUMABLES	Boards & Commisions	1,500.00	1,500.00	1,111.00	389.00
General Fund	100	1350	7168	CHRISTMAS DECORATIONS	Boards & Commisions	300.00	300.00	0.00	300.00
General Fund	100	1360	3095	DEPARTMENT CONSUMABLES	Boards & Commisions	1,500.00	1,500.00	683.00	817.00
General Fund	100	1370	3095	CONSUMABLES	Boards & Commisions	1,500.00	1,500.00	0.00	1,500.00
General Fund	100	1370	8187	DEPARTMENT EQUIPMENT	Boards & Commisions	1,500.00	1,500.00	0.00	1,500.00
					Boards & Commisions	17,050.00	47,050.00	23,730.00	23,320.00
General Fund	100	9105	0001	SALARIES	Janitorial	55,559.00	55,559.00	58,910.00	(3,351.00)
General Fund	100	9105	0002	OVERTIME	Janitorial	7,500.00	7,500.00	6,128.00	1,372.00
General Fund	100	9105	0006	WORKERS COMPENSATION	Janitorial	2,394.00	2,394.00	2,394.00	0.00
General Fund	100	9105	0012	VACATION\COMP TIME PAYOFF	Janitorial	0.00	0.00	2,035.00	(2,035.00)
General Fund	100	9105	0016	DEFERRED COMPENSATION	Janitorial	600.00	600.00	1,056.00	(456.00)
General Fund	100	9105	0017	PARS-ARS 457	Janitorial	0.00	0.00	1,741.00	(1,741.00)
General Fund	100	9105	0020	PART-TIME HOURLY WAGES	Janitorial	121,200.00	121,200.00	166,718.00	(45,518.00)
General Fund	100	9105	0031	PERS PENSION	Janitorial	23,361.00	23,361.00	21,315.00	2,046.00
General Fund	100	9105	0033	LIUNA PENSION	Janitorial	4,160.00	4,160.00	2,099.00	2,061.00
General Fund	100	9105	0041	MEDICAL INSURANCE	Janitorial	17,328.00	17,328.00	17,421.00	(93.00)
General Fund	100	9105	0051	DENTAL INSURANCE	Janitorial	1,004.00	1,004.00	1,007.00	(3.00)
General Fund	100	9105	0061	VISION INSURANCE	Janitorial	70.00	70.00	71.00	(1.00)

General Fund	100	9105	0071	LTD	Janitorial	105.00	105.00	105.00	0.00
General Fund	100	9105	0081	LIFE INSURANCE	Janitorial	105.00	105.00	105.00	0.00
General Fund	100	9105	0092	MEDICARE TAX	Janitorial	814.00	814.00	3,259.00	(2,445.00)
General Fund	100	9105	2049	UNIFORM SERVICE/LAUNDRY	Janitorial	6,000.00	6,000.00	10,483.00	(4,483.00)
General Fund	100	9105	3093	JANITORIAL SUPPLIES	Janitorial	20,000.00	5,000.00	11,663.00	(6,663.00)
General Fund	100	9105	3097	SAFETY EQUIPMENT	Janitorial	0.00	0.00	2,763.00	(2,763.00)
					Janitorial	260,200.00	245,200.00	309,273.00	(64,073.00)
General Fund	100	1010	9398	CENTRAL SERVICE CHARGES	GG - Central Service Charges	(693,421.00)	(693,421.00)	(693,421.00)	0.00
General Fund	100	1320	9398	CENTRAL SERVICE CHARGES	GG - Central Service Charges	547.00	547.00	547.00	0.00
General Fund	100	1350	9398	CENTRAL SERVICE CHARGES	GG - Central Service Charges	7,911.00	7,911.00	7,911.00	0.00
General Fund	100	2010	9398	CENTRAL SERVICE CHARGES	GG - Central Service Charges	(477,230.00)	(477,230.00)	(477,230.00)	0.00
General Fund	100	2021	9398	CENTRAL SERVICE CHARGES	GG - Central Service Charges	(163,809.00)	(163,809.00)	(163,809.00)	0.00
General Fund	100	2022	9398	CENTRAL SERVICE CHARGES	GG - Central Service Charges	3,827.00	3,827.00	3,827.00	0.00
General Fund	100	2031	9398	CENTRAL SERVICE CHARGES	GG - Central Service Charges	(701,280.00)	(701,280.00)	(701,280.00)	0.00
General Fund	100	3010	9398	CENTRAL SERVICE CHARGES	GG - Central Service Charges	(336,759.00)	(336,759.00)	(336,759.00)	0.00
General Fund	100	5110	9398	CENTRAL SERVICE CHARGES	GG - Central Service Charges	(931,098.00)	(931,098.00)	(931,098.00)	0.00
					GG - Central Service Charges	(3,291,312.00)	(3,291,312.00)	(3,291,312.00)	0.00
General Fund	100	8110	1030	CONSULTANT - CV RESPONSE	Gov Building Div	0.00	0.00	2,553.00	(2,553.00)
General Fund	100	8110	2073	SUBCONTRACTED WORK - CV RESPONSE	Gov Building Div	0.00	0.00	7,250.00	(7,250.00)
General Fund	100	8110	3095	DEPT CONSUMABLES - CV RESPONSE	Gov Building Div	0.00	0.00	202,130.00	(202,130.00)
General Fund	100	8110	3102	COMPUTER SUPPLIES - CV RESPONSE	Gov Building Div	0.00	0.00	1,877.00	(1,877.00)
General Fund	100	8110	8187	DEPT EQUIPMENT - CV RESPONSE	Gov Building Div	0.00	0.00	16,559.00	(16,559.00)
General Fund	100	8310	0001	SALARIES	Gov Building Div	170,984.00	170,984.00	143,551.00	27,433.00
General Fund	100	8310	0002	OVERTIME	Gov Building Div	27,000.00	27,000.00	23,528.00	3,472.00
General Fund	100	8310	0006	WORKERS COMPENSATION	Gov Building Div	29,303.00	29,303.00	29,303.00	0.00
General Fund	100	8310	0010	MANAGEMENT LEAVE PAYOFF	Gov Building Div	0.00	0.00	246.00	(246.00)
General Fund	100	8310	0012	VACATION TIME PAYOFF	Gov Building Div	2,000.00	2,000.00	4,178.00	(2,178.00)
General Fund	100	8310	0016	DEFERRED COMPENSATION	Gov Building Div	840.00	840.00	2,181.00	(1,341.00)
General Fund	100	8310	0020	PART-TIME HOURLY WAGES	Gov Building Div	0.00	0.00	130.00	(130.00)
General Fund	100	8310	0031	PERS PENSION	Gov Building Div	34,722.00	34,722.00	41,105.00	(6,383.00)
General Fund	100	8310	0032	PARS PENSION	Gov Building Div	2,046.00	2,046.00	962.00	1,084.00
General Fund	100	8310	0033	LIUNA PENSION	Gov Building Div	1,000.00	1,000.00	810.00	190.00
General Fund	100	8310	0041	MEDICAL INSURANCE	Gov Building Div	48,554.00	48,554.00	52,337.00	(3,783.00)
General Fund	100	8310	0051	DENTAL INSURANCE	Gov Building Div	3,472.00	3,472.00	3,767.00	(295.00)
General Fund	100	8310	0061	VISION INSURANCE	Gov Building Div	332.00	332.00	344.00	(12.00)
General Fund	100	8310	0071	LTD	Gov Building Div	381.00	381.00	402.00	(21.00)
General Fund	100	8310	0081	LIFE INSURANCE	Gov Building Div	324.00	324.00	352.00	(28.00)
General Fund	100	8310	0092	MEDICARE TAX	Gov Building Div	2,496.00	2,496.00	3,036.00	(540.00)
General Fund	100	8310	0097	UNALLOCATED PAGER	Gov Building Div	0.00	0.00	52,021.00	(52,021.00)
General Fund	100	8310	1029	TRAINING & EDUCATION	Gov Building Div	500.00	500.00	0.00	500.00
General Fund	100	8310	1033	FITNESS PROGRAM	Gov Building Div	45.00	45.00	37.00	8.00
General Fund	100	8310	2044	COPIER SERVICES	Gov Building Div	1,600.00	1,600.00	1,887.00	(287.00)
General Fund	100	8310	2049	UNIFORM SERVICE / LAUNDRY	Gov Building Div	4,000.00	4,000.00	3,599.00	401.00
General Fund	100	8310	2057	PEST CONTROL	Gov Building Div	5,000.00	5,000.00	4,887.00	113.00
General Fund	100	8310	2070	ALARM SERVICE	Gov Building Div	8,000.00	8,000.00	7,896.00	104.00
General Fund	100	8310	2073	SUBCONTRACTED WORK	Gov Building Div	100,000.00	243,750.00	195,300.00	48,450.00
General Fund	100	8310	2078	OTHER EXPENSE	Gov Building Div	10,000.00	10,000.00	1,089.00	8,911.00
General Fund	100	8310	2085	PROP EXP.-FORMER RDA	Gov Building Div	10,000.00	10,000.00	5,457.00	4,543.00
General Fund	100	8310	2087	EQUIPMENT RENTAL	Gov Building Div	4,000.00	4,000.00	262.00	3,738.00
General Fund	100	8310	3092	STATIONARY SUPPLIES	Gov Building Div	150.00	150.00	199.00	(49.00)
General Fund	100	8310	3093	JANITORIAL SUPPLIES	Gov Building Div	8,000.00	8,000.00	2,233.00	5,767.00
General Fund	100	8310	3095	DEPARTMENT CONSUMABLES	Gov Building Div	50,000.00	50,000.00	44,175.00	5,825.00
General Fund	100	8310	3097	SAFETY EQUIPMENT	Gov Building Div	2,000.00	2,000.00	753.00	1,247.00
General Fund	100	8310	3099	CHEMICALS	Gov Building Div	26,000.00	26,000.00	13,818.00	12,182.00
General Fund	100	8310	4122	DUES & MEMBERSHIP	Gov Building Div	300.00	300.00	0.00	300.00
General Fund	100	8310	5131	GAS & ELECTRIC	Gov Building Div	280,000.00	280,000.00	254,083.00	25,917.00
General Fund	100	8310	5133	WATER	Gov Building Div	90,000.00	90,000.00	68,618.00	21,382.00
General Fund	100	8310	5136	SEWER SERVICE CHARGE	Gov Building Div	19,000.00	19,000.00	16,129.00	2,871.00
General Fund	100	8310	8132	FACILITIES ASSESSMENT/PLAN	Gov Building Div	148,150.00	148,150.00	0.00	148,150.00
General Fund	100	8310	8133	OLDEMEYER BOILER	Gov Building Div	0.00	0.00	0.00	0.00

General Fund	100	8310	8136	OLDEMEYER ROOF	Gov Building Div	0.00	0.00	0.00	0.00
General Fund	100	8310	8187	DEPARTMENT EQUIPMENT	Gov Building Div	45,000.00	45,000.00	2,977.00	42,023.00
General Fund	100	8310	9395	VEHICLE MAINTENANCE	Gov Building Div	3,650.00	3,650.00	3,650.00	0.00
General Fund	100	8310	9396	LIABILITY INSURANCE	Gov Building Div	54,775.00	54,775.00	54,775.00	0.00
General Fund	100	8310	9397	COMPUTER SYSTEM	Gov Building Div	20,592.00	20,592.00	20,592.00	0.00
General Fund	100	8310	9602	PAYMENT ON PRINCIPAL	Gov Building Div	56,919.00	56,919.00	450,860.00	(393,941.00)
General Fund	100	8310	9605	INTEREST EXPENSE	Gov Building Div	25,214.00	25,214.00	22,241.00	2,973.00
General Fund	100	8310	9616	LOAN PAYMENT	Gov Building Div	0.00	0.00	14,168.00	(14,168.00)
					Gov Building Div	1,296,349.00	1,440,099.00	1,778,307.00	(338,208.00)
General Fund	100	8410	0001	SALARIES	Parks	59,058.00	59,058.00	46,049.00	13,009.00
General Fund	100	8410	0002	OVERTIME	Parks	600.00	600.00	88.00	512.00
General Fund	100	8410	0006	WORKERS COMPENSATION	Parks	1,234.00	1,234.00	1,234.00	0.00
General Fund	100	8410	0010	MANAGEMENT LEAVE PAYOFF	Parks	800.00	800.00	491.00	309.00
General Fund	100	8410	0012	VACATION\COMP TIME PAYOFF	Parks	1,000.00	1,000.00	246.00	754.00
General Fund	100	8410	0016	DEFERRED COMPENSATION	Parks	960.00	960.00	758.00	202.00
General Fund	100	8410	0031	PERS PENSION	Parks	13,395.00	13,395.00	10,865.00	2,530.00
General Fund	100	8410	0032	PARS PENSION	Parks	0.00	0.00	1,924.00	(1,924.00)
General Fund	100	8410	0033	LIUNA PENSION	Parks	0.00	0.00	270.00	(270.00)
General Fund	100	8410	0041	MEDICAL INSURANCE	Parks	7,069.00	7,069.00	9,310.00	(2,241.00)
General Fund	100	8410	0051	DENTAL INSURANCE	Parks	408.00	408.00	606.00	(198.00)
General Fund	100	8410	0061	VISION INSURANCE	Parks	29.00	29.00	64.00	(35.00)
General Fund	100	8410	0071	LTD	Parks	231.00	231.00	128.00	103.00
General Fund	100	8410	0081	LIFE INSURANCE	Parks	229.00	229.00	112.00	117.00
General Fund	100	8410	0092	MEDICARE TAX	Parks	872.00	872.00	642.00	230.00
General Fund	100	8410	1029	TRAINING & EDUCATION	Parks	2,500.00	2,500.00	1,555.00	945.00
General Fund	100	8410	1033	FITNESS PROGRAM	Parks	87.00	87.00	74.00	13.00
General Fund	100	8410	2049	UNIFORM SERVICE/LAUNDRY	Parks	1,000.00	1,000.00	1,121.00	(121.00)
General Fund	100	8410	3092	STATIONARY SUPPLIES	Parks	500.00	500.00	515.00	(15.00)
General Fund	100	8410	3095	DEPARTMENT CONSUMABLES	Parks	500.00	500.00	0.00	500.00
General Fund	100	8410	3097	SAFETY EQUIPMENT	Parks	800.00	800.00	229.00	571.00
General Fund	100	8410	4121	MEETINGS & TRAVEL	Parks	1,000.00	1,000.00	55.00	945.00
General Fund	100	8410	4122	DUES & MEMBERSHIP	Parks	1,000.00	1,000.00	1,072.00	(72.00)
General Fund	100	8410	4123	BOOKS & PERIODICALS	Parks	200.00	200.00	0.00	200.00
General Fund	100	8410	9395	VEHICLE MAINTENANCE	Parks	25,600.00	25,600.00	25,600.00	0.00
General Fund	100	8410	9396	LIABILITY INSURANCE	Parks	4,414.00	4,414.00	4,414.00	0.00
General Fund	100	8410	9397	COMPUTER SYSTEM	Parks	21,472.00	21,472.00	21,472.00	0.00
General Fund	100	8420	0001	SALARIES	Parks	327,704.00	327,704.00	314,324.00	13,380.00
General Fund	100	8420	0002	OVERTIME	Parks	30,000.00	30,000.00	10,858.00	19,142.00
General Fund	100	8420	0006	WORKERS COMPENSATION	Parks	35,394.00	35,394.00	35,394.00	0.00
General Fund	100	8420	0012	VACATION/COMP TIME PAYOFF	Parks	2,500.00	2,500.00	0.00	2,500.00
General Fund	100	8420	0016	DEFERRED COMPENSATION	Parks	2,298.00	2,298.00	4,735.00	(2,437.00)
General Fund	100	8420	0017	PARS-ARS 457	Parks	0.00	0.00	30.00	(30.00)
General Fund	100	8420	0020	PART-TIME HOURLY WAGES	Parks	0.00	0.00	2,338.00	(2,338.00)
General Fund	100	8420	0031	PERS PENSION	Parks	63,169.00	63,169.00	71,327.00	(8,158.00)
General Fund	100	8420	0033	LIUNA PENSION	Parks	8,320.00	8,320.00	6,147.00	2,173.00
General Fund	100	8420	0041	MEDICAL INSURANCE	Parks	94,494.00	94,494.00	92,624.00	1,870.00
General Fund	100	8420	0051	DENTAL INSURANCE	Parks	5,459.00	5,459.00	6,210.00	(751.00)
General Fund	100	8420	0061	VISION INSURANCE	Parks	545.00	545.00	577.00	(32.00)
General Fund	100	8420	0071	LTD	Parks	772.00	772.00	561.00	211.00
General Fund	100	8420	0081	LIFE INSURANCE	Parks	669.00	669.00	487.00	182.00
General Fund	100	8420	0092	MEDICARE TAX	Parks	4,793.00	4,793.00	4,173.00	620.00
General Fund	100	8420	1029	TRAINING & EDUCATION	Parks	0.00	0.00	80.00	(80.00)
General Fund	100	8420	1033	FITNESS PROGRAM	Parks	540.00	540.00	0.00	540.00
General Fund	100	8420	2041	COUNTY COMMUNICATIONS	Parks	9,270.00	9,270.00	5,322.00	3,948.00
General Fund	100	8420	2049	UNIFORM SERVICE/LAUNDRY	Parks	3,000.00	3,000.00	3,268.00	(268.00)
General Fund	100	8420	2068	REFUSE DISPOSAL	Parks	2,500.00	2,500.00	950.00	1,550.00
General Fund	100	8420	2073	SUBCONTRACTED WORK	Parks	140,000.00	130,000.00	109,282.00	20,718.00
General Fund	100	8420	2087	EQUIPMENT RENTAL	Parks	2,500.00	2,500.00	3,424.00	(924.00)
General Fund	100	8420	3093	JANITORIAL SUPPLIES	Parks	3,000.00	3,000.00	0.00	3,000.00
General Fund	100	8420	3095	DEPARTMENT CONSUMABLES	Parks	20,000.00	28,891.00	46,881.00	(17,990.00)
General Fund	100	8420	3097	SAFETY EQUIPMENT	Parks	1,500.00	1,500.00	1,527.00	(27.00)

General Fund	100	8420	3099	CHEMICALS	Parks	1,000.00	1,000.00	0.00	1,000.00
General Fund	100	8420	3107	TOOLS	Parks	1,500.00	1,500.00	1,027.00	473.00
General Fund	100	8420	4122	DUES & MEMBERSHIPS	Parks	0.00	0.00	0.00	0.00
General Fund	100	8420	5131	GAS & ELECTRIC	Parks	11,200.00	11,200.00	11,306.00	(106.00)
General Fund	100	8420	8187	DEPARTMENT EQUIPMENT	Parks	0.00	10,000.00	10,860.00	(860.00)
General Fund	100	8420	9397	COMPUTER SYSTEM	Parks	2,200.00	2,200.00	2,200.00	0.00
General Fund	100	8420	9602	LEASE PRINCIPAL	Parks	6,612.00	6,612.00	6,612.00	0.00
General Fund	100	8420	9605	LEASE INTEREST	Parks	471.00	471.00	471.00	0.00
General Fund	100	8420	9616	LOAN PAYMENT	Parks	0.00	0.00	565.00	(565.00)
General Fund	100	8430	0001	SALARIES	Parks	79,510.00	79,510.00	74,390.00	5,120.00
General Fund	100	8430	0002	OVERTIME	Parks	20,000.00	20,000.00	15,548.00	4,452.00
General Fund	100	8430	0006	WORKERS COMPENSATION	Parks	7,445.00	7,445.00	7,445.00	0.00
General Fund	100	8430	0010	MANAGEMENT LEAVE PAY-OFF	Parks	20.00	20.00	123.00	(103.00)
General Fund	100	8430	0012	VACATION\COMP TIME PAYOFF	Parks	2,000.00	2,000.00	1,307.00	693.00
General Fund	100	8430	0016	DEFERRED COMPENSATION	Parks	840.00	840.00	977.00	(137.00)
General Fund	100	8430	0031	PERS PENSION	Parks	21,743.00	21,743.00	20,172.00	1,571.00
General Fund	100	8430	0032	PARS PENSION	Parks	0.00	0.00	481.00	(481.00)
General Fund	100	8430	0033	LIUNA PENSION	Parks	4,160.00	4,160.00	1,767.00	2,393.00
General Fund	100	8430	0041	MEDICAL INSURANCE	Parks	24,277.00	24,277.00	20,900.00	3,377.00
General Fund	100	8430	0051	DENTAL INSURANCE	Parks	1,736.00	1,736.00	1,236.00	500.00
General Fund	100	8430	0061	VISION INSURANCE	Parks	166.00	166.00	137.00	29.00
General Fund	100	8430	0071	LTD	Parks	186.00	186.00	129.00	57.00
General Fund	100	8430	0081	LIFE INSURANCE	Parks	162.00	162.00	112.00	50.00
General Fund	100	8430	0092	MEDICARE TAX	Parks	1,165.00	1,165.00	1,180.00	(15.00)
General Fund	100	8430	1033	FITNESS PROGRAM	Parks	22.00	22.00	18.00	4.00
General Fund	100	8430	2073	SUBCONTRACTED WORK	Parks	150,000.00	150,000.00	56,040.00	93,960.00
General Fund	100	8430	2087	EQUIPMENT RENTAL	Parks	2,000.00	2,000.00	0.00	2,000.00
General Fund	100	8430	3095	DEPARTMENT CONSUMABLES	Parks	55,000.00	52,000.00	10,337.00	41,663.00
General Fund	100	8430	7168	CHRISTMAS DECORATIONS	Parks	2,000.00	5,000.00	5,227.00	(227.00)
General Fund	100	8430	7175	SUMMER PARK CONCERTS	Parks	20,000.00	25,240.00	5,240.00	20,000.00
General Fund	100	8440	0001	SALARIES	Parks	78,790.00	78,790.00	69,822.00	8,968.00
General Fund	100	8440	0002	OVERTIME	Parks	9,000.00	9,000.00	9,496.00	(496.00)
General Fund	100	8440	0006	WORKERS COMPENSATION	Parks	8,142.00	8,142.00	8,142.00	0.00
General Fund	100	8440	0016	DEFERRED COMPENSATION	Parks	600.00	600.00	931.00	(331.00)
General Fund	100	8440	0031	PERS PENSION	Parks	17,256.00	17,256.00	16,228.00	1,028.00
General Fund	100	8440	0033	LIUNA PENSION	Parks	4,160.00	4,160.00	1,753.00	2,407.00
General Fund	100	8440	0041	MEDICAL INSURANCE	Parks	17,328.00	17,328.00	15,490.00	1,838.00
General Fund	100	8440	0051	DENTAL INSURANCE	Parks	1,004.00	1,004.00	994.00	10.00
General Fund	100	8440	0061	VISION INSURANCE	Parks	70.00	70.00	76.00	(6.00)
General Fund	100	8440	0071	LTD	Parks	141.00	141.00	120.00	21.00
General Fund	100	8440	0081	LIFE INSURANCE	Parks	105.00	105.00	91.00	14.00
General Fund	100	8440	0092	MEDICARE TAX	Parks	1,142.00	1,142.00	1,028.00	114.00
General Fund	100	8440	2049	UNIFORM SERVICE / LAUNDRY	Parks	1,900.00	1,900.00	1,921.00	(21.00)
General Fund	100	8440	2073	SUBCONTRACTED WORK	Parks	3,000.00	3,000.00	591.00	2,409.00
General Fund	100	8440	3095	DEPARTMENT CONSUMABLES	Parks	8,000.00	17,000.00	9,811.00	7,189.00
General Fund	100	8440	3097	SAFETY EQUIPMENT	Parks	1,000.00	1,000.00	250.00	750.00
General Fund	100	8440	3107	TOOLS	Parks	1,000.00	1,000.00	59.00	941.00
General Fund	100	8440	5133	WATER	Parks	160,000.00	151,000.00	130,358.00	20,642.00
General Fund	100	8450	0001	SALARIES	Parks	60,331.00	60,331.00	25,782.00	34,549.00
General Fund	100	8450	0002	OVERTIME	Parks	2,500.00	2,500.00	2,970.00	(470.00)
General Fund	100	8450	0006	WORKERS COMPENSATION	Parks	6,396.00	6,396.00	6,396.00	0.00
General Fund	100	8450	0016	DEFERRED COMPENSATION	Parks	600.00	600.00	422.00	178.00
General Fund	100	8450	0031	PERS PENSION	Parks	10,672.00	10,672.00	5,902.00	4,770.00
General Fund	100	8450	0033	LIUNA PENSION	Parks	0.00	0.00	772.00	(772.00)
General Fund	100	8450	0041	MEDICAL INSURANCE	Parks	17,328.00	17,328.00	8,514.00	8,814.00
General Fund	100	8450	0051	DENTAL INSURANCE	Parks	1,634.00	1,634.00	661.00	973.00
General Fund	100	8450	0061	VISION INSURANCE	Parks	159.00	159.00	57.00	102.00
General Fund	100	8450	0071	LTD	Parks	116.00	116.00	51.00	65.00
General Fund	100	8450	0081	LIFE INSURANCE	Parks	105.00	105.00	45.00	60.00
General Fund	100	8450	0092	MEDICARE TAX	Parks	884.00	884.00	352.00	532.00
General Fund	100	8450	2049	UNIFORM SERVICE / LAUNDRY	Parks	1,000.00	1,000.00	1,005.00	(5.00)
General Fund	100	8450	2073	SUBCONTRACTED WORK	Parks	60,000.00	60,000.00	64,150.00	(4,150.00)

General Fund	100	8450	3095	DEPARTMENT CONSUMABLES	Parks	3,000.00	3,000.00	2,223.00	777.00
General Fund	100	8450	3107	TOOLS	Parks	500.00	500.00	0.00	500.00
					Parks	1,796,663.00	1,810,794.00	1,491,683.00	319,111.00
General Fund	100	8910	0001	SALARIES	Engineering Div	475,809.00	475,809.00	504,972.00	(29,163.00)
General Fund	100	8910	0002	OVERTIME	Engineering Div	1,000.00	1,000.00	521.00	479.00
General Fund	100	8910	0006	WORKERS COMPENSATION	Engineering Div	11,321.00	11,321.00	11,321.00	0.00
General Fund	100	8910	0010	MANAGEMENT LEAVE PAYOFF	Engineering Div	1,130.00	1,130.00	474.00	656.00
General Fund	100	8910	0012	VACATION/COMP TIME PAYOFF	Engineering Div	5,000.00	5,000.00	12,687.00	(7,687.00)
General Fund	100	8910	0016	DEFERRED COMPENSATION	Engineering Div	3,240.00	3,240.00	6,752.00	(3,512.00)
General Fund	100	8910	0017	PARS-ARS 457	Engineering Div	0.00	0.00	10.00	(10.00)
General Fund	100	8910	0020	PART-TIME HOURLY WAGES	Engineering Div	5,000.00	5,000.00	773.00	4,227.00
General Fund	100	8910	0029	PERS REPLACEMENT BENEFIT	Engineering Div	0.00	0.00	1,898.00	(1,898.00)
General Fund	100	8910	0031	PERS PENSION	Engineering Div	108,833.00	108,833.00	122,121.00	(13,288.00)
General Fund	100	8910	0032	PARS PENSION	Engineering Div	18,748.00	18,748.00	13,784.00	4,964.00
General Fund	100	8910	0033	LIUNA PENSION	Engineering Div	4,160.00	4,160.00	2,029.00	2,131.00
General Fund	100	8910	0041	MEDICAL INSURANCE	Engineering Div	97,234.00	97,234.00	91,612.00	5,622.00
General Fund	100	8910	0051	DENTAL INSURANCE	Engineering Div	8,375.00	8,375.00	7,785.00	590.00
General Fund	100	8910	0061	VISION INSURANCE	Engineering Div	1,351.00	1,351.00	723.00	628.00
General Fund	100	8910	0071	LTD	Engineering Div	1,339.00	1,339.00	1,291.00	48.00
General Fund	100	8910	0081	LIFE INSURANCE	Engineering Div	1,297.00	1,297.00	996.00	301.00
General Fund	100	8910	0092	MEDICARE TAX	Engineering Div	6,946.00	6,946.00	7,186.00	(240.00)
General Fund	100	8910	1029	TRAINING & EDUCATION	Engineering Div	3,000.00	3,000.00	38.00	2,962.00
General Fund	100	8910	1030	CONSULTANT	Engineering Div	25,000.00	85,000.00	43,211.00	41,789.00
General Fund	100	8910	1033	FITNESS PROGRAM	Engineering Div	1,620.00	1,620.00	1,440.00	180.00
General Fund	100	8910	2043	TEMPORARY CONTRACT SERVICES	Engineering Div	5,000.00	5,000.00	0.00	5,000.00
General Fund	100	8910	2044	COPIER SERVICES	Engineering Div	6,000.00	6,000.00	6,055.00	(55.00)
General Fund	100	8910	2053	OUTSIDE PRINTING SERVICE	Engineering Div	100.00	100.00	22.00	78.00
General Fund	100	8910	3092	STATIONARY SUPPLIES	Engineering Div	300.00	300.00	0.00	300.00
General Fund	100	8910	3095	DEPARTMENT CONSUMABLES	Engineering Div	3,000.00	3,000.00	2,001.00	999.00
General Fund	100	8910	3097	SAFETY EQUIPMENT	Engineering Div	500.00	500.00	158.00	342.00
General Fund	100	8910	3102	COMPUTER SUPPLIES	Engineering Div	400.00	400.00	0.00	400.00
General Fund	100	8910	4121	MEETINGS & TRAVEL	Engineering Div	8,000.00	8,000.00	676.00	7,324.00
General Fund	100	8910	4122	DUES & MEMBERSHIP	Engineering Div	3,000.00	3,000.00	1,265.00	1,735.00
General Fund	100	8910	4123	BOOKS & PERIODICALS	Engineering Div	150.00	150.00	37.00	113.00
General Fund	100	8910	8187	DEPARTMENT EQUIPMENT	Engineering Div	3,500.00	3,500.00	1,134.00	2,366.00
General Fund	100	8910	9395	VEHICLE MAINTENANCE	Engineering Div	7,350.00	7,350.00	7,350.00	0.00
General Fund	100	8910	9396	LIABILITY INSURANCE	Engineering Div	29,150.00	29,150.00	29,150.00	0.00
General Fund	100	8910	9397	COMPUTER SYSTEM	Engineering Div	24,552.00	24,552.00	24,552.00	0.00
General Fund	100	8910	9602	PRINCIPAL-COPIER LEASE	Engineering Div	1,741.00	1,741.00	1,752.00	(11.00)
General Fund	100	8910	9605	INTEREST-COPIER LEASE	Engineering Div	81.00	81.00	70.00	11.00
					Engineering Div	873,227.00	933,227.00	905,846.00	27,381.00
General Fund	100	8310	9398	CENTRAL SERVICE CHARGES	PW - Central Service Charges	(1,039,922.00)	(1,039,922.00)	(1,039,922.00)	0.00
General Fund	100	8410	9398	CENTRAL SERVICE CHARGES	PW - Central Service Charges	(239,763.00)	(239,763.00)	(239,763.00)	0.00
General Fund	100	8420	9398	CENTRAL SERVICE CHARGES	PW - Central Service Charges	226,036.00	226,036.00	226,036.00	0.00
General Fund	100	8430	9398	CENTRAL SERVICE CHARGES	PW - Central Service Charges	41,486.00	41,486.00	41,486.00	0.00
General Fund	100	8440	9398	CENTRAL SERVICE CHARGES	PW - Central Service Charges	70,138.00	70,138.00	70,138.00	0.00
General Fund	100	8450	9398	CENTRAL SERVICE CHARGES	PW - Central Service Charges	226,863.00	226,863.00	226,863.00	0.00
General Fund	100	8910	9398	CENTRAL SERVICE CHARGES	PW - Central Service Charges	(325,938.00)	(325,938.00)	(325,938.00)	0.00
					PW - Central Service Charges	(1,041,100.00)	(1,041,100.00)	(1,041,100.00)	0.00
General Fund	100	2042	0002	OVERTIME	Police	0.00	0.00	137.00	(137.00)
General Fund	100	2042	0017	PARS-ARS 457	Police	0.00	0.00	576.00	(576.00)
General Fund	100	2042	0020	PART-TIME HOURLY WAGES	Police	64,100.00	64,100.00	107,453.00	(43,353.00)
General Fund	100	2042	0031	PERS PENSION	Police	4,000.00	4,000.00	9,964.00	(5,964.00)
General Fund	100	2042	0092	MEDICARE TAX	Police	550.00	550.00	1,560.00	(1,010.00)
General Fund	100	6110	0001	SALARIES	Police	796,697.00	777,697.00	1,018,262.00	(240,565.00)
General Fund	100	6110	0002	OVERTIME	Police	32,000.00	32,000.00	27,978.00	4,022.00
General Fund	100	6110	0003	HOLIDAY OVERTIME	Police	10,000.00	10,000.00	12,513.00	(2,513.00)
General Fund	100	6110	0004	UNIFORM ALLOWANCE	Police	9,500.00	9,500.00	9,207.00	293.00
General Fund	100	6110	0006	WORKERS COMPENSATION	Police	44,438.00	44,438.00	44,438.00	0.00

General Fund	100	6110	0010	MANAGMENT LEAVE PAYOFF	Police	5,500.00	5,500.00	3,530.00	1,970.00
General Fund	100	6110	0012	VACATION\COMP TIME PAYOFF	Police	15,000.00	15,000.00	0.00	15,000.00
General Fund	100	6110	0016	DEFERRED COMPENSATION	Police	4,201.00	4,201.00	5,716.00	(1,515.00)
General Fund	100	6110	0017	PARS-ARS 457	Police	700.00	700.00	814.00	(114.00)
General Fund	100	6110	0020	PART-TIME HOURLY WAGES	Police	45,000.00	80,000.00	66,046.00	13,954.00
General Fund	100	6110	0031	PERS PENSION	Police	160,472.00	160,472.00	147,710.00	12,762.00
General Fund	100	6110	0032	PARS PENSION	Police	14,137.00	14,137.00	15,357.00	(1,220.00)
General Fund	100	6110	0041	MEDICAL INSURANCE	Police	173,023.00	168,023.00	209,097.00	(41,074.00)
General Fund	100	6110	0044	RETIREE MEDICAL INSURANCE	Police	36,500.00	36,500.00	32,251.00	4,249.00
General Fund	100	6110	0051	DENTAL INSURANCE	Police	9,652.00	9,652.00	11,011.00	(1,359.00)
General Fund	100	6110	0061	VISION INSURANCE	Police	983.00	983.00	1,148.00	(165.00)
General Fund	100	6110	0071	LTD	Police	1,362.00	1,362.00	1,396.00	(34.00)
General Fund	100	6110	0072	LTD-CLEA	Police	287.00	287.00	255.00	32.00
General Fund	100	6110	0081	LIFE INSURANCE	Police	1,664.00	1,664.00	1,910.00	(246.00)
General Fund	100	6110	0092	MEDICARE TAX	Police	11,638.00	11,638.00	15,618.00	(3,980.00)
General Fund	100	6110	0099	TUITION REIMBURSEMENTS	Police	7,000.00	7,000.00	2,051.00	4,949.00
General Fund	100	6110	1024	COMMUNITY RELATIONS	Police	12,000.00	12,000.00	5,060.00	6,940.00
General Fund	100	6110	1026	MEDICAL EXAMS	Police	20,000.00	15,000.00	11,091.00	3,909.00
General Fund	100	6110	1027	BACKGROUND INVESTIGATION	Police	45,000.00	45,000.00	77,359.00	(32,359.00)
General Fund	100	6110	1029	TRAINING & EDUCATION	Police	35,000.00	35,000.00	22,391.00	12,609.00
General Fund	100	6110	1030	CONSULTANT	Police	7,000.00	22,000.00	25,784.00	(3,784.00)
General Fund	100	6110	1033	FITNESS PROGRAM	Police	1,464.00	1,464.00	1,562.00	(98.00)
General Fund	100	6110	1037	EMPLOYEE RECOGNITION	Police	1,500.00	1,500.00	271.00	1,229.00
General Fund	100	6110	2041	COUNTY COMMUNICATIONS	Police	600,000.00	600,000.00	500,305.00	99,695.00
General Fund	100	6110	2042	AUTOMATED CRIMINAL JUSTICE	Police	90,000.00	90,000.00	103,321.00	(13,321.00)
General Fund	100	6110	2043	TEMPORARY CONTRACT SERVICES	Police	500.00	500.00	12,984.00	(12,484.00)
General Fund	100	6110	2044	COPIER SERVICES	Police	8,925.00	8,925.00	6,686.00	2,239.00
General Fund	100	6110	2049	UNIFORM SERVICE/LAUNDRY	Police	2,500.00	2,500.00	3,185.00	(685.00)
General Fund	100	6110	2053	OUTSIDE PRINTING SERVICE	Police	4,000.00	4,000.00	2,435.00	1,565.00
General Fund	100	6110	2054	EQUIPMENT REPAIR	Police	4,000.00	4,000.00	3,695.00	305.00
General Fund	100	6110	2057	PEST CONTROL	Police	1,700.00	1,700.00	1,800.00	(100.00)
General Fund	100	6110	2064	PERSONNEL RECRUITMENT	Police	0.00	14,000.00	20,988.00	(6,988.00)
General Fund	100	6110	2066	COMPUTER MAINTENANCE	Police	37,500.00	37,500.00	38,702.00	(1,202.00)
General Fund	100	6110	2078	OTHER EXPENSE	Police	5,000.00	5,000.00	10,528.00	(5,528.00)
General Fund	100	6110	3092	STATIONARY SUPPLIES	Police	4,500.00	4,500.00	3,549.00	951.00
General Fund	100	6110	3095	DEPARTMENT CONSUMABLES	Police	8,500.00	8,500.00	10,999.00	(2,499.00)
General Fund	100	6110	3102	COMPUTER SUPPLIES/SOFTWARE	Police	35,000.00	35,000.00	51,294.00	(16,294.00)
General Fund	100	6110	4121	MEETINGS & TRAVEL	Police	5,000.00	5,000.00	9,261.00	(4,261.00)
General Fund	100	6110	4122	DUES & MEMBERSHIP	Police	4,000.00	4,000.00	4,352.00	(352.00)
General Fund	100	6110	4123	BOOKS & PERIODICALS	Police	1,000.00	1,000.00	752.00	248.00
General Fund	100	6110	4124	MAIL SERVICES	Police	1,500.00	1,500.00	680.00	820.00
General Fund	100	6110	4201	SRU ANNUAL CONTRIBUTION	Police	5,000.00	5,000.00	5,000.00	0.00
General Fund	100	6110	4202	CALEA PROGRAM	Police	20,000.00	32,450.20	29,707.00	2,743.20
General Fund	100	6110	5132	TELEPHONE	Police	13,100.00	13,100.00	18,760.00	(5,660.00)
General Fund	100	6110	8187	DEPARTMENT EQUIPMENT	Police	5,000.00	5,000.00	5,087.00	(87.00)
General Fund	100	6110	9396	LIABILITY INSURANCE	Police	421,815.00	421,815.00	421,815.00	0.00
General Fund	100	6110	9397	COMPUTER SYSTEM	Police	278,080.00	278,080.00	278,080.00	0.00
General Fund	100	6110	9602	PRINCIPAL- LEASE	Police	7,670.00	7,670.00	7,687.00	(17.00)
General Fund	100	6110	9605	INTEREST-COPIER LEASE	Police	300.00	300.00	283.00	17.00
General Fund	100	6120	0001	SALARIES	Police	4,133,427.00	4,038,427.00	3,280,416.00	758,011.00
General Fund	100	6120	0002	OVERTIME	Police	497,000.00	497,000.00	445,023.00	51,977.00
General Fund	100	6120	0003	HOLIDAY OVERTIME	Police	155,000.00	155,000.00	116,163.00	38,837.00
General Fund	100	6120	0004	UNIFORM ALLOWANCE	Police	34,200.00	34,200.00	20,310.00	13,890.00
General Fund	100	6120	0006	WORKERS COMPENSATION	Police	547,612.00	547,612.00	547,612.00	0.00
General Fund	100	6120	0009	SICK LEAVE PAYOFF	Police	0.00	0.00	49,186.00	(49,186.00)
General Fund	100	6120	0010	MANAGMENT LEAVE PAYOFF	Police	3,500.00	3,500.00	3,700.00	(200.00)
General Fund	100	6120	0012	VACATION/COMP TIME PAYOFF	Police	60,000.00	60,000.00	80,639.00	(20,639.00)
General Fund	100	6120	0016	DEFERRED COMPENSATION	Police	16,256.00	16,256.00	12,859.00	3,397.00
General Fund	100	6120	0020	PART-TIME HOURLY WAGES	Police	0.00	40,000.00	43,634.00	(3,634.00)
General Fund	100	6120	0029	PERS REPLACEMENT BENEFIT	Police	0.00	0.00	4,588.00	(4,588.00)
General Fund	100	6120	0031	PERS PENSION	Police	1,470,801.00	1,470,801.00	1,243,350.00	227,451.00
General Fund	100	6120	0041	MEDICAL INSURANCE	Police	520,206.00	520,206.00	444,734.00	75,472.00

General Fund	100	6120	0044	RETIREE MEDICAL INSURANCE	Police	109,095.00	109,095.00	163,486.00	(54,391.00)
General Fund	100	6120	0051	DENTAL INSURANCE	Police	35,015.00	35,015.00	29,082.00	5,933.00
General Fund	100	6120	0061	VISION INSURANCE	Police	3,586.00	3,586.00	2,751.00	835.00
General Fund	100	6120	0071	LTD	Police	350.00	350.00	0.00	350.00
General Fund	100	6120	0072	LTD-CLEA	Police	4,246.00	4,246.00	2,989.00	1,257.00
General Fund	100	6120	0081	LIFE INSURANCE	Police	4,046.00	4,046.00	2,985.00	1,061.00
General Fund	100	6120	0092	MEDICARE TAX	Police	60,204.00	60,204.00	53,224.00	6,980.00
General Fund	100	6120	0099	TUITION REIMBURSEMENTS	Police	4,700.00	4,700.00	0.00	4,700.00
General Fund	100	6120	1029	TRAINING & EDUCATIONS	Police	47,750.00	47,750.00	45,402.00	2,348.00
General Fund	100	6120	1033	FITNESS PROGRAM	Police	2,328.00	7,328.00	5,009.00	2,319.00
General Fund	100	6120	2049	UNIFORM SERVICE/LANUDRY	Police	4,346.60	4,346.60	4,410.00	(63.40)
General Fund	100	6120	2052	RADIO REPAIR	Police	4,500.00	4,500.00	4,860.00	(360.00)
General Fund	100	6120	2060	BLOOD ALCOHOL	Police	2,600.00	2,600.00	1,915.00	685.00
General Fund	100	6120	2061	PRISONER MEALS	Police	2,000.00	2,000.00	821.00	1,179.00
General Fund	100	6120	3091	CANINE MAINTENANCE	Police	0.00	0.00	7,080.00	(7,080.00)
General Fund	100	6120	3096	CSA74 APPROVED MEDICAL SUPP	Police	8,500.00	8,500.00	6,373.00	2,127.00
General Fund	100	6120	3097	SAFETY EQUIPMENT	Police	10,300.00	10,300.00	10,096.00	204.00
General Fund	100	6120	3103	AMMUNITION	Police	36,900.00	36,900.00	0.00	36,900.00
General Fund	100	6120	5135	MOBILE COMMUNICATION	Police	30,000.00	30,000.00	10,078.00	19,922.00
General Fund	100	6120	7191	CSA-74 REGIONAL EOC FACILITY	Police	0.00	0.00	53.00	(53.00)
General Fund	100	6120	8128	PD OFFICE SPACE	Police	0.00	5,000.00	4,900.00	100.00
General Fund	100	6120	8134	BODY CAMERAS	Police	59,116.00	59,116.00	59,116.00	0.00
General Fund	100	6120	8187	DEPARTMENT EQUIPMENT	Police	50,000.00	57,530.04	54,170.00	3,360.04
General Fund	100	6120	9101	CAPITAL ASSET	Police	0.00	0.00	9,833.00	(9,833.00)
General Fund	100	6120	9395	VEHICLE MAINTENANCE	Police	166,150.00	166,150.00	166,150.00	0.00
General Fund	100	6130	0001	SALARIES	Police	864,646.00	864,646.00	892,999.00	(28,353.00)
General Fund	100	6130	0002	OVERTIME	Police	83,500.00	83,500.00	72,324.00	11,176.00
General Fund	100	6130	0003	HOLIDAY OVERTIME	Police	8,100.00	8,100.00	4,320.00	3,780.00
General Fund	100	6130	0004	UNIFORM ALLOWANCE	Police	8,009.28	8,009.28	6,102.00	1,907.28
General Fund	100	6130	0006	WORKERS COMPENSATION	Police	155,565.00	155,565.00	155,565.00	0.00
General Fund	100	6130	0012	VACATION\COMP TIME PAYOFF	Police	25,000.00	25,000.00	19,106.00	5,894.00
General Fund	100	6130	0016	DEFERRED COMPENSATION	Police	4,200.00	4,200.00	4,221.00	(21.00)
General Fund	100	6130	0031	PERS PENSION	Police	380,446.00	380,446.00	376,771.00	3,675.00
General Fund	100	6130	0041	MEDICAL INSURANCE	Police	99,962.00	99,962.00	102,058.00	(2,096.00)
General Fund	100	6130	0044	RETIREE MEDICAL INSURANCE	Police	4,725.00	12,225.00	10,794.00	1,431.00
General Fund	100	6130	0051	DENTAL INSURANCE	Police	6,045.00	6,045.00	5,948.00	97.00
General Fund	100	6130	0061	VISION INSURANCE	Police	686.00	686.00	565.00	121.00
General Fund	100	6130	0072	LTD-CLEA	Police	872.00	872.00	873.00	(1.00)
General Fund	100	6130	0081	LIFE INSURANCE	Police	1,201.00	1,201.00	1,205.00	(4.00)
General Fund	100	6130	0092	MEDICARE TAX	Police	12,570.00	12,570.00	13,444.00	(874.00)
General Fund	100	6130	1024	COMMUNITY RELATIONS	Police	4,000.00	4,000.00	0.00	4,000.00
General Fund	100	6130	1029	TRAINING & EDUCAITON	Police	32,000.00	32,000.00	10,294.00	21,706.00
General Fund	100	6130	1033	FTINESS PROGRAM	Police	984.00	984.00	405.00	579.00
General Fund	100	6130	2066	COMPUTER MAINTENANCE	Police	2,000.00	2,000.00	0.00	2,000.00
General Fund	100	6130	2070	ALARM SERVICE	Police	520.00	520.00	0.00	520.00
General Fund	100	6130	4125	INVESTIGATION EXPENSE	Police	9,000.00	19,000.00	9,612.00	9,388.00
General Fund	100	6130	8187	EQUIPMENT	Police	2,700.00	2,700.00	1,524.00	1,176.00
General Fund	100	6130	9602	PAYMENT ON PRINCIPAL	Police	1,745.00	1,745.00	1,745.00	0.00
General Fund	100	6130	9605	INTEREST	Police	9.00	9.00	9.00	0.00
General Fund	100	6150	0001	SALARIES	Police	92,128.00	92,128.00	95,391.00	(3,263.00)
General Fund	100	6150	0002	OVERTIME	Police	200.00	200.00	23.00	177.00
General Fund	100	6150	0004	UNIFORM ALLOWANCE	Police	964.08	964.08	948.00	16.08
General Fund	100	6150	0006	WORKERS COMPENSATION	Police	2,718.00	2,718.00	2,718.00	0.00
General Fund	100	6150	0016	DEFERRED COMPENSATION	Police	600.00	600.00	608.00	(8.00)
General Fund	100	6150	0031	PERS PENSION	Police	18,704.00	18,704.00	16,561.00	2,143.00
General Fund	100	6150	0032	PARS PENSION	Police	6,235.00	6,235.00	6,717.00	(482.00)
General Fund	100	6150	0041	MEDICAL INSURANCE	Police	22,510.00	22,510.00	22,626.00	(116.00)
General Fund	100	6150	0051	DENTAL INSURANCE	Police	1,686.00	1,686.00	1,669.00	17.00
General Fund	100	6150	0061	VISION INSURANCE	Police	164.00	164.00	154.00	10.00
General Fund	100	6150	0071	LTD	Police	325.00	325.00	163.00	162.00
General Fund	100	6150	0081	LIFE INSURANCE	Police	105.00	105.00	105.00	0.00
General Fund	100	6150	0092	MEDICARE TAX	Police	1,345.00	1,345.00	1,305.00	40.00

General Fund	100	6150	1029	TRAINING	Police	1,000.00	1,500.00	1,740.00	(240.00)
General Fund	100	6150	3095	CONSUMABLES	Police	800.00	300.00	0.00	300.00
General Fund	100	6150	9395	VEHICLE MAINTENANCE	Police	2,350.00	2,350.00	2,350.00	0.00
General Fund	100	6160	0001	SALARIES	Police	70,583.00	70,583.00	73,088.00	(2,505.00)
General Fund	100	6160	0002	OVERTIME	Police	200.00	200.00	65.00	135.00
General Fund	100	6160	0004	UNIFORM ALLOWANCE	Police	1,100.00	1,100.00	948.00	152.00
General Fund	100	6160	0006	WORKERS COMPENSATION	Police	9,675.00	9,675.00	9,675.00	0.00
General Fund	100	6160	0016	DEFERRED COMPENSATION	Police	600.00	600.00	606.00	(6.00)
General Fund	100	6160	0031	PERS PENSION	Police	21,217.00	21,217.00	12,631.00	8,586.00
General Fund	100	6160	0032	PARS PENSION	Police	4,757.00	4,757.00	5,128.00	(371.00)
General Fund	100	6160	0041	MEDICAL INSURANCE	Police	1,200.00	1,200.00	1,211.00	(11.00)
General Fund	100	6160	0071	LTD	Police	130.00	130.00	130.00	0.00
General Fund	100	6160	0081	LIFE INSURANCE	Police	105.00	105.00	105.00	0.00
General Fund	100	6160	0092	MEDICARE TAX	Police	1,032.00	1,032.00	1,100.00	(68.00)
General Fund	100	6160	1033	FITNESS PROGRAM	Police	1,080.00	1,080.00	495.00	585.00
General Fund	100	6160	2051	VETERINARY SERVICES	Police	4,000.00	4,000.00	637.00	3,363.00
General Fund	100	6160	2073	SUBCONTRACTED WORK	Police	90,000.00	90,000.00	68,831.00	21,169.00
General Fund	100	6160	3095	DEPARTMENT CONSUMABLES	Police	750.00	750.00	51.00	699.00
General Fund	100	6160	8187	DEPARTMENT EQUIPMENT	Police	3,000.00	3,000.00	0.00	3,000.00
General Fund	100	6160	9395	VEHICLE MAINTENANCE	Police	2,900.00	2,900.00	2,900.00	0.00
General Fund	100	6170	0006	WORKERS COMPENSATION	Police	5,867.00	5,867.00	5,867.00	0.00
General Fund	100	6170	0020	PART-TIME HOURLY WAGES	Police	50,500.00	50,500.00	39,857.00	10,643.00
General Fund	100	6170	0031	PERS PENSION	Police	19,014.00	19,014.00	14,336.00	4,678.00
General Fund	100	6170	0092	MEDICARE TAX	Police	747.00	747.00	578.00	169.00
General Fund	100	6170	1029	TRAINING & EDUCATION	Police	1,000.00	1,000.00	0.00	1,000.00
					Police	13,368,468.96	13,395,949.20	12,459,649.00	936,300.20
General Fund	100	6610	0001	SALARIES	Fire	215,822.00	215,822.00	215,562.00	260.00
General Fund	100	6610	0002	OVERTIME	Fire	0.00	0.00	131.00	(131.00)
General Fund	100	6610	0004	UNIFORM ALLOWANCE	Fire	900.00	900.00	912.00	(12.00)
General Fund	100	6610	0006	WORKERS COMPENSATION	Fire	9,191.00	9,191.00	9,191.00	0.00
General Fund	100	6610	0010	MANAGMENT LEAVE PAYOFF	Fire	0.00	0.00	0.00	0.00
General Fund	100	6610	0016	DEFERRED COMPENSATION	Fire	2,360.00	2,360.00	2,636.00	(276.00)
General Fund	100	6610	0020	PART-TIME HOURLY WAGES	Fire	0.00	0.00	0.00	0.00
General Fund	100	6610	0031	PERS PENSION	Fire	88,172.00	88,172.00	94,583.00	(6,411.00)
General Fund	100	6610	0041	MEDICAL INSURANCE	Fire	27,724.00	27,724.00	27,874.00	(150.00)
General Fund	100	6610	0044	RETIREE MEDICAL INSURANCE	Fire	12,075.00	12,075.00	13,578.00	(1,503.00)
General Fund	100	6610	0051	DENTAL INSURANCE	Fire	1,606.00	1,606.00	1,611.00	(5.00)
General Fund	100	6610	0061	VISION INSURANCE	Fire	112.00	112.00	110.00	2.00
General Fund	100	6610	0071	LTD	Fire	766.00	766.00	766.00	0.00
General Fund	100	6610	0081	LIFE INSURANCE	Fire	788.00	788.00	791.00	(3.00)
General Fund	100	6610	0092	MEDICARE TAX	Fire	3,164.00	3,164.00	3,147.00	17.00
General Fund	100	6610	0099	TUITION REIMBURSEMENT	Fire	8,000.00	6,170.00	0.00	6,170.00
General Fund	100	6610	1029	TRAINING & EDUCATION	Fire	1,000.00	1,000.00	0.00	1,000.00
General Fund	100	6610	2041	COUNTY COMMUNICATIONS	Fire	81,400.00	81,400.00	78,112.00	3,288.00
General Fund	100	6610	2043	TEMPORARY CONTRACT SERVICES	Fire	22,000.00	30,500.00	24,690.00	5,810.00
General Fund	100	6610	2044	COPIER SERVICES	Fire	1,200.00	1,200.00	1,112.00	88.00
General Fund	100	6610	2045	ACCREDITATION	Fire	47,200.00	47,200.00	48,362.00	(1,162.00)
General Fund	100	6610	2053	OUTSIDE PRINTING SERVICE	Fire	300.00	300.00	272.00	28.00
General Fund	100	6610	3095	DEPARTMENT CONSUMABLES	Fire	3,000.00	3,000.00	3,756.00	(756.00)
General Fund	100	6610	4121	MEETINGS & TRAVEL	Fire	0.00	0.00	0.00	0.00
General Fund	100	6610	4122	DUES & MEMBERSHIP	Fire	1,800.00	1,935.00	1,935.00	0.00
General Fund	100	6610	4123	BOOKS & PERIODICALS	Fire	0.00	0.00	0.00	0.00
General Fund	100	6610	5132	TELEPHONE	Fire	0.00	1,600.00	829.00	771.00
General Fund	100	6610	5133	WATER	Fire	2,600.00	2,600.00	3,838.00	(1,238.00)
General Fund	100	6610	8187	DEPARTMENT EQUIPMENT	Fire	0.00	95.00	95.00	0.00
General Fund	100	6610	9396	LIABILITY INSURANCE	Fire	233,543.00	233,543.00	233,543.00	0.00
General Fund	100	6610	9397	COMUTER SYSTEM	Fire	70,752.00	70,752.00	70,752.00	0.00
General Fund	100	6610	9602	PAYMENT ON PRINCIPAL-COPIER	Fire	8,598.00	8,598.00	72,728.00	(64,130.00)
General Fund	100	6610	9605	INTEREST EXPENSE-COPIER	Fire	4,101.00	4,101.00	3,617.00	484.00
General Fund	100	6620	1029	TRAINING & EDUCATION	Fire	0.00	0.00	0.00	0.00
General Fund	100	6620	2053	OUTSIDE PRINTING SERVICE	Fire	350.00	350.00	170.00	180.00

General Fund	100	6620	4121	MEETINGS & TRAVEL	Fire	0.00	0.00	0.00	0.00
General Fund	100	6620	4122	DUES & MEMBERSHIP	Fire	150.00	150.00	150.00	0.00
General Fund	100	6620	4123	BOOKS & PERIODICALS	Fire	1,700.00	1,700.00	1,699.00	1.00
General Fund	100	6620	8187	DEPARTMENT EQUIPMENT	Fire	0.00	0.00	0.00	0.00
General Fund	100	6630	1029	TRAINING & EDUCATION	Fire	12,000.00	12,000.00	9,430.00	2,570.00
General Fund	100	6630	3095	DEPARTMENT CONSUMABLES	Fire	1,500.00	1,500.00	1,207.00	293.00
General Fund	100	6630	4121	MEETINGS & TRAVEL	Fire	4,000.00	4,000.00	3,539.00	461.00
General Fund	100	6630	4122	DUES & MEMBERSHIP	Fire	100.00	100.00	20.00	80.00
General Fund	100	6640	0001	SALARIES	Fire	3,078,816.00	3,078,816.00	2,999,362.00	79,454.00
General Fund	100	6640	0002	OVERTIME	Fire	250,000.00	250,000.00	338,913.00	(88,913.00)
General Fund	100	6640	0003	HOLIDAY OVERTIME	Fire	125,000.00	125,000.00	135,475.00	(10,475.00)
General Fund	100	6640	0004	UNIFORM ALLOWANCE	Fire	30,000.00	30,000.00	28,947.00	1,053.00
General Fund	100	6640	0006	WORKERS COMPENSATION	Fire	181,879.00	181,879.00	181,879.00	0.00
General Fund	100	6640	0008	OPER COMP DIV CHIEFS ST TIME	Fire	40,000.00	40,000.00	36,205.00	3,795.00
General Fund	100	6640	0010	MANAGEMENT LEAVE PAYOFF	Fire	5,000.00	5,000.00	3,470.00	1,530.00
General Fund	100	6640	0012	VACATION\COMP TIME PAYOFF	Fire	43,000.00	43,000.00	19,163.00	23,837.00
General Fund	100	6640	0016	DEFERRED COMPENSATION	Fire	29,398.00	29,398.00	28,208.00	1,190.00
General Fund	100	6640	0017	PARS-ARS 457	Fire	0.00	0.00	0.00	0.00
General Fund	100	6640	0029	PERS REPLACEMENT BENEFIT	Fire	0.00	0.00	173.00	(173.00)
General Fund	100	6640	0031	PERS PENSION	Fire	1,318,988.00	1,318,988.00	1,273,551.00	45,437.00
General Fund	100	6640	0041	MEDICAL INSURANCE	Fire	450,295.00	450,295.00	447,056.00	3,239.00
General Fund	100	6640	0044	RETIREE MEDICAL INSURANCE	Fire	84,000.00	84,000.00	106,136.00	(22,136.00)
General Fund	100	6640	0051	DENTAL INSURANCE	Fire	29,733.00	29,733.00	28,709.00	1,024.00
General Fund	100	6640	0061	VISION INSURANCE	Fire	3,115.00	3,115.00	2,718.00	397.00
General Fund	100	6640	0071	LTD	Fire	2,000.00	2,000.00	1,736.00	264.00
General Fund	100	6640	0081	LIFE INSURANCE	Fire	4,145.00	4,145.00	4,018.00	127.00
General Fund	100	6640	0092	MEDICARE TAX	Fire	45,343.00	45,343.00	49,355.00	(4,012.00)
General Fund	100	6640	0099	TUITION REIMBURSEMENT	Fire	0.00	1,275.00	2,065.00	(790.00)
General Fund	100	6640	1026	MEDICAL EXAMS	Fire	20,000.00	18,725.00	6,497.00	12,228.00
General Fund	100	6640	1027	BACKGROUND INVESTIGATION	Fire	0.00	0.00	0.00	0.00
General Fund	100	6640	1033	FITNESS PROGRAM	Fire	4,500.00	4,500.00	1,949.00	2,551.00
General Fund	100	6640	2043	TEMPORARY CONTRACT SERVICES	Fire	12,000.00	12,000.00	8,952.00	3,048.00
General Fund	100	6640	2049	UNIFORM SERVICE/LAUNDRY	Fire	9,000.00	9,000.00	8,427.00	573.00
General Fund	100	6640	2055	FIRE EQUIPMENT REPAIR	Fire	2,000.00	2,000.00	1,348.00	652.00
General Fund	100	6640	3093	JANITORIAL SUPPLIES	Fire	4,000.00	4,000.00	4,093.00	(93.00)
General Fund	100	6640	3095	DEPARTMENT CONSUMABLES	Fire	6,000.00	6,000.00	8,343.00	(2,343.00)
General Fund	100	6640	3096	CSA 74 PURCHASES	Fire	11,600.00	11,600.00	11,505.00	95.00
General Fund	100	6640	3097	SAFETY EQUIPMENT	Fire	10,000.00	10,000.00	4,879.00	5,121.00
General Fund	100	6640	5135	MOBILE COMMUNICATIONS	Fire	10,000.00	10,000.00	10,220.00	(220.00)
General Fund	100	6640	8187	DEPARTMENT EQUIPMENT	Fire	15,000.00	15,000.00	996,500.00	(981,500.00)
General Fund	100	6640	9395	VEHICLE MAINTENANCE	Fire	128,350.00	128,350.00	128,350.00	0.00
General Fund	100	6640	9602	PRINCIPAL ON LEASE	Fire	16,737.00	16,737.00	15,075.00	1,662.00
General Fund	100	6640	9605	INTEREST ON LEASE	Fire	12,749.00	26,749.00	23,247.00	3,502.00
General Fund	100	6640	9609	LEASE PRINCIPAL-PNC	Fire	100,000.00	86,000.00	89,490.00	(3,490.00)
General Fund	100	6650	3095	DEPARTMENT CONSUMABLES	Fire	5,000.00	5,000.00	3,503.00	1,497.00
General Fund	100	6660	0001	SALARIES	Fire	0.00	0.00	0.00	0.00
General Fund	100	6660	0006	WORKERS COMPENSATION	Fire	293.00	293.00	293.00	0.00
General Fund	100	6660	0017	PARS-ARS 457	Fire	0.00	0.00	32.00	(32.00)
General Fund	100	6660	0020	PART-TIME HOURLY WAGES	Fire	12,000.00	12,000.00	5,501.00	6,499.00
General Fund	100	6660	0031	PT - PERS PENSION	Fire	150.00	150.00	1,720.00	(1,570.00)
General Fund	100	6660	0092	MEDICARE TAX	Fire	174.00	174.00	80.00	94.00
General Fund	100	6660	1026	MEDICAL EXAMS	Fire	9,600.00	9,600.00	4,475.00	5,125.00
General Fund	100	6660	2064	PERSONNEL RECRUITMENT	Fire	500.00	500.00	152.00	348.00
General Fund	100	6660	3097	SAFETY EQUIPMENT	Fire	16,000.00	16,000.00	12,776.00	3,224.00
General Fund	100	6670	3095	DEPARTMENT CONSUMABLES	Fire	500.00	500.00	573.00	(73.00)
General Fund	100	6670	8187	VEHICLE STORAGE	Fire	0.00	0.00	30,408.00	(30,408.00)
General Fund	100	6680	2043	TEMPORARY CONTRACT SERVICES	Fire	5,000.00	5,000.00	5,000.00	0.00
General Fund	100	6680	3095	DEPARTMENT CONSUMABLES	Fire	3,000.00	3,000.00	2,737.00	263.00
General Fund	100	6690	0001	SALARIES - OES	Fire	20,000.00	20,000.00	16,409.00	3,591.00
General Fund	100	6690	0002	OVERTIME - OES	Fire	75,000.00	75,000.00	89,362.00	(14,362.00)
General Fund	100	6690	0016	DEFERRED COMPENSATION -OES	Fire	400.00	400.00	488.00	(88.00)
General Fund	100	6690	0031	PERS PENSION - OES	Fire	4,014.60	4,014.60	26,404.00	(22,389.40)

General Fund	100	6690	0041	MEDICAL INSURANCE-NON LIUNA	Fire	2,500.00	2,500.00	8,290.00	(5,790.00)
General Fund	100	6690	0051	DENTAL INSURANCE - OES	Fire	100.00	100.00	487.00	(387.00)
General Fund	100	6690	0061	VISION INSURANCE - OES	Fire	100.00	100.00	46.00	54.00
General Fund	100	6690	0081	LIFE INSURANCE - OES	Fire	100.00	100.00	45.00	55.00
General Fund	100	6690	0092	MEDICARE TAX	Fire	300.00	300.00	1,504.00	(1,204.00)
General Fund	100	6690	3095	STRIKE TEAM CONSUMABLES	Fire	1,000.00	1,000.00	1,000.00	0.00
					Fire	7,106,353.60	7,114,853.60	8,148,047.00	(1,033,193.40)
General Fund	100	2042	1029	TRAINING	CalVIP Grant	2,500.00	2,500.00	2,963.00	(463.00)
General Fund	100	2042	1039	JAN ROEHL CONSULTING	CalVIP Grant	101,700.00	101,700.00	13,895.00	87,805.00
General Fund	100	2042	2092	VILLAGE PROJECT	CalVIP Grant	15,000.00	15,000.00	25,061.00	(10,061.00)
General Fund	100	2042	3095	CONSUMABLES	CalVIP Grant	2,500.00	2,500.00	699.00	1,801.00
General Fund	100	2042	7201	COMM PARTNERSHIP FOR YOUTH	CalVIP Grant	20,000.00	20,000.00	21,127.00	(1,127.00)
General Fund	100	2042	7203	COMMUNITY HUMAN SERVICES	CalVIP Grant	25,000.00	25,000.00	17,629.00	7,371.00
General Fund	100	2042	7204	LADIES FIRST	CalVIP Grant	3,000.00	3,000.00	0.00	3,000.00
General Fund	100	2042	7205	RESTORATIVE JUSTICE PARTNERS	CalVIP Grant	25,000.00	25,000.00	36,842.00	(11,842.00)
General Fund	100	2042	7206	PARTNERS FOR PEACE	CalVIP Grant	25,000.00	25,000.00	30,134.00	(5,134.00)
General Fund	100	2042	8187	EQUIPMENT	CalVIP Grant	0.00	0.00	0.00	0.00
					CalVIP Grant	219,700.00	219,700.00	148,350.00	71,350.00
General Fund	100	2042	9398	CENTRAL SERVICES	PP - Central Service Charges	0.00	0.00	29,100.00	(29,100.00)
General Fund	100	6110	9398	CENTRAL SERVICE CHARGES	PP - Central Service Charges	667,254.00	667,254.00	667,254.00	0.00
General Fund	100	6120	9398	CENTRAL SERVICE CHARGES	PP - Central Service Charges	671,785.00	671,785.00	671,785.00	0.00
General Fund	100	6130	9398	CENTRAL SERVICE CHARGES	PP - Central Service Charges	145,799.00	145,799.00	145,799.00	0.00
General Fund	100	6150	9398	CENTRAL SERVICE CHARGES	PP - Central Service Charges	12,716.00	12,716.00	12,716.00	0.00
General Fund	100	6160	9398	CENTRAL SERVICE CHARGES	PP - Central Service Charges	13,592.00	13,592.00	13,592.00	0.00
General Fund	100	6170	9398	CENTRAL SERVICE CHARGES	PP - Central Service Charges	7,793.00	7,793.00	7,793.00	0.00
General Fund	100	6610	9398	CENTRAL SERVICE CHARGES	PP - Central Service Charges	149,700.00	149,700.00	149,700.00	0.00
General Fund	100	6640	9398	CENTRAL SERVICE CHARGES	PP - Central Service Charges	501,384.00	501,384.00	501,384.00	0.00
					PP - Central Service Charges	2,170,023.00	2,170,023.00	2,199,123.00	(29,100.00)
General Fund	100	7110	0001	SALARIES	Resource Mgmt	124,904.00	124,904.00	85,163.00	39,741.00
General Fund	100	7110	0002	OVERTIME	Resource Mgmt	1,000.00	1,000.00	129.00	871.00
General Fund	100	7110	0006	WORKERS COMPENSATION	Resource Mgmt	777.00	777.00	777.00	0.00
General Fund	100	7110	0012	VACATION/COMP TIME PAYOFF	Resource Mgmt	1,500.00	1,500.00	1,167.00	333.00
General Fund	100	7110	0016	DEFERRED COMPENSATION	Resource Mgmt	1,200.00	1,200.00	1,245.00	(45.00)
General Fund	100	7110	0017	PARS-ARS 457	Resource Mgmt	500.00	500.00	52.00	448.00
General Fund	100	7110	0020	PART-TIME HOURLY WAGES	Resource Mgmt	27,600.00	27,600.00	37,814.00	(10,214.00)
General Fund	100	7110	0031	PERS PENSION	Resource Mgmt	23,092.00	23,092.00	21,019.00	2,073.00
General Fund	100	7110	0032	PARS PENSION	Resource Mgmt	49,200.00	49,200.00	(3,476.00)	52,676.00
General Fund	100	7110	0041	MEDICAL INSURANCE	Resource Mgmt	34,655.00	34,655.00	28,131.00	6,524.00
General Fund	100	7110	0044	RETIREE MEDICAL INSURANCE	Resource Mgmt	13,860.00	28,576.00	27,156.00	1,420.00
General Fund	100	7110	0051	DENTAL INSURANCE	Resource Mgmt	2,007.00	2,007.00	1,421.00	586.00
General Fund	100	7110	0061	VISION INSURANCE	Resource Mgmt	140.00	140.00	98.00	42.00
General Fund	100	7110	0071	LTD	Resource Mgmt	224.00	224.00	160.00	64.00
General Fund	100	7110	0081	LIFE INSURANCE	Resource Mgmt	210.00	210.00	149.00	61.00
General Fund	100	7110	0092	MEDICARE TAX	Resource Mgmt	1,829.00	1,829.00	1,760.00	69.00
General Fund	100	7110	1033	FITNESS PROGRAM	Resource Mgmt	540.00	540.00	0.00	540.00
General Fund	100	7110	2053	OUTSIDE PRINTING SERVICE	Resource Mgmt	300.00	300.00	50.00	250.00
General Fund	100	7110	3092	STATIONARY SUPPLIES	Resource Mgmt	500.00	500.00	0.00	500.00
General Fund	100	7110	3095	DEPARTMENT CONSUMABLES	Resource Mgmt	2,500.00	2,500.00	1,652.00	848.00
General Fund	100	7110	8187	DEPARTMENT EQUIPMENT	Resource Mgmt	5,000.00	5,000.00	0.00	5,000.00
General Fund	100	7110	9396	LIABILITY INSURANCE	Resource Mgmt	11,110.00	11,110.00	11,110.00	0.00
					Resource Mgmt	302,648.00	317,364.00	215,577.00	101,787.00
General Fund	100	7210	0001	SALARIES	Building Div	196,030.00	196,030.00	220,784.00	(24,754.00)
General Fund	100	7210	0006	WORKERS COMPENSATION	Building Div	6,780.00	6,780.00	6,780.00	0.00
General Fund	100	7210	0012	VACATION\COMP TIME PAYOFF	Building Div	2,500.00	2,500.00	2,452.00	48.00
General Fund	100	7210	0016	DEFERRED COMPENSATION	Building Div	600.00	600.00	1,004.00	(404.00)
General Fund	100	7210	0031	PERS PENSION	Building Div	44,302.00	44,302.00	45,587.00	(1,285.00)
General Fund	100	7210	0032	PARS PENSION	Building Div	0.00	0.00	163.00	(163.00)
General Fund	100	7210	0041	MEDICAL INSURANCE	Building Div	39,837.00	39,837.00	35,114.00	4,723.00

General Fund	100	7210	0051	DENTAL INSURANCE	Building Div	2,638.00	2,638.00	2,353.00	285.00
General Fund	100	7210	0061	VISION INSURANCE	Building Div	229.00	229.00	227.00	2.00
General Fund	100	7210	0071	LTD	Building Div	618.00	618.00	725.00	(107.00)
General Fund	100	7210	0081	LIFE INSURANCE	Building Div	630.00	630.00	719.00	(89.00)
General Fund	100	7210	0092	MEDICARE TAX	Building Div	2,851.00	2,851.00	3,178.00	(327.00)
General Fund	100	7210	1029	TRAINING & EDUCATION	Building Div	1,500.00	1,500.00	1,069.00	431.00
General Fund	100	7210	1033	FITNESS PROGRAM	Building Div	540.00	540.00	0.00	540.00
General Fund	100	7210	2043	TEMPORARY CONTRACT SERVICES	Building Div	0.00	0.00	5,665.00	(5,665.00)
General Fund	100	7210	2073	SUBCONTRACTED WORK	Building Div	10,000.00	10,000.00	5,220.00	4,780.00
General Fund	100	7210	3092	STATIONARY SUPPLIES	Building Div	0.00	250.00	153.00	97.00
General Fund	100	7210	3095	DEPARTMENT CONSUMABLES	Building Div	2,400.00	2,400.00	3,185.00	(785.00)
General Fund	100	7210	4121	MEETINGS & TRAVEL	Building Div	1,500.00	1,500.00	0.00	1,500.00
General Fund	100	7210	4122	DUES & MEMBERSHIP	Building Div	900.00	1,000.00	1,000.00	0.00
General Fund	100	7210	4123	BOOKS & PERIODICALS	Building Div	1,000.00	1,500.00	1,438.00	62.00
General Fund	100	7210	8187	DEPARTMENT EQUIPMENT	Building Div	1,500.00	650.00	260.00	390.00
General Fund	100	7210	9395	VEHICLE MAINTENANCE	Building Div	15,650.00	15,650.00	15,650.00	0.00
General Fund	100	7210	9396	LIABILITY INSURANCE	Building Div	16,376.00	16,376.00	16,376.00	0.00
General Fund	100	7210	9397	COMPUTER SYSTEM	Building Div	22,968.00	22,968.00	22,968.00	0.00
General Fund	100	7220	0001	SALARIES	Building Div	79,825.00	79,825.00	82,289.00	(2,464.00)
General Fund	100	7220	0002	OVERTIME	Building Div	31,000.00	31,000.00	9,718.00	21,282.00
General Fund	100	7220	0004	UNIFORM ALLOWANCE	Building Div	0.00	0.00	204.00	(204.00)
General Fund	100	7220	0006	WORKERS COMPENSATION	Building Div	2,610.00	2,610.00	2,610.00	0.00
General Fund	100	7220	0016	DEFERRED COMPENSATION	Building Div	600.00	600.00	1,056.00	(456.00)
General Fund	100	7220	0031	PERS PENSION	Building Div	14,013.00	14,013.00	13,880.00	133.00
General Fund	100	7220	0041	MEDICAL INSURANCE	Building Div	22,510.00	22,510.00	22,626.00	(116.00)
General Fund	100	7220	0051	DENTAL INSURANCE	Building Div	1,634.00	1,634.00	1,639.00	(5.00)
General Fund	100	7220	0061	VISION INSURANCE	Building Div	159.00	159.00	155.00	4.00
General Fund	100	7220	0071	LTD	Building Div	156.00	156.00	156.00	0.00
General Fund	100	7220	0081	LIFE INSURANCE	Building Div	105.00	105.00	105.00	0.00
General Fund	100	7220	0092	MEDICARE TAX	Building Div	1,170.00	1,170.00	1,259.00	(89.00)
General Fund	100	7220	1029	TRAINING AND EDUCATION	Building Div	1,500.00	1,500.00	457.00	1,043.00
General Fund	100	7220	1033	FITNESS PROGRAM	Building Div	240.00	240.00	135.00	105.00
General Fund	100	7220	3095	DEPARTMENT CONSUMBABLES	Building Div	500.00	500.00	284.00	216.00
General Fund	100	7220	4121	MEETINGS AND TRAVEL	Building Div	1,500.00	1,500.00	260.00	1,240.00
General Fund	100	7220	4122	DUES AND MEMBERSHIP	Building Div	250.00	250.00	95.00	155.00
General Fund	100	7220	9397	COMPUTER SYSTEM	Building Div	10,208.00	10,208.00	10,208.00	0.00
					Building Div	539,329.00	539,329.00	539,206.00	123.00
General Fund	100	7310	0001	SALARIES	Planning Div	484,460.00	416,960.00	221,977.00	194,983.00
General Fund	100	7310	0006	WORKERS COMPENSATION	Planning Div	9,199.00	9,199.00	9,199.00	0.00
General Fund	100	7310	0009	SICK LEAVE PAYOFF	Planning Div	0.00	0.00	40,467.00	(40,467.00)
General Fund	100	7310	0010	MANAGMEMENT LEAVE PAYOFF	Planning Div	3,000.00	4,500.00	3,850.00	650.00
General Fund	100	7310	0012	VACATION\TIME PAYOFF	Planning Div	2,500.00	22,500.00	24,259.00	(1,759.00)
General Fund	100	7310	0016	DEFERRED COMPENSATION	Planning Div	8,839.00	8,839.00	4,138.00	4,701.00
General Fund	100	7310	0020	PART-TIME HOURLY WAGES	Planning Div	5,000.00	36,000.00	49,177.00	(13,177.00)
General Fund	100	7310	0031	PERS PENSION	Planning Div	88,682.00	88,682.00	61,793.00	26,889.00
General Fund	100	7310	0032	PARS PENSION	Planning Div	7,551.00	7,551.00	7,538.00	13.00
General Fund	100	7310	0041	MEDICAL INSURANCE	Planning Div	39,351.00	39,351.00	18,947.00	20,404.00
General Fund	100	7310	0051	DENTAL INSURANCE	Planning Div	3,184.00	3,184.00	1,056.00	2,128.00
General Fund	100	7310	0061	VISION INSURANCE	Planning Div	311.00	311.00	135.00	176.00
General Fund	100	7310	0071	LTD	Planning Div	1,876.00	1,876.00	769.00	1,107.00
General Fund	100	7310	0081	LIFE INSURANCE	Planning Div	1,959.00	1,959.00	842.00	1,117.00
General Fund	100	7310	0092	MEDICARE TAX	Planning Div	7,153.00	7,153.00	4,944.00	2,209.00
General Fund	100	7310	1022	LEGAL SERVICES	Planning Div	0.00	0.00	0.00	0.00
General Fund	100	7310	1029	TRAINING & EDUCATION	Planning Div	3,000.00	3,000.00	249.00	2,751.00
General Fund	100	7310	1030	CONSULTANT	Planning Div	45,000.00	45,000.00	21,395.00	23,605.00
General Fund	100	7310	1033	FITNESS PROGRAM	Planning Div	2,700.00	2,700.00	(90.00)	2,790.00
General Fund	100	7310	1035	CONSULTANT - GENERAL PLAN	Planning Div	197,000.00	197,000.00	80,834.00	116,166.00
General Fund	100	7310	1046	HOUSING ELEMENT CONSULTANT	Planning Div	70,000.00	70,000.00	25,509.00	44,491.00
General Fund	100	7310	2040	MARKETING MATERIALS	Planning Div	10,000.00	10,000.00	5,292.00	4,708.00
General Fund	100	7310	2044	COPYMACHINE MAINTENANCE	Planning Div	1,300.00	1,300.00	16.00	1,284.00
General Fund	100	7310	2053	OUTSIDE PRINTING SERVICE	Planning Div	5,000.00	5,000.00	0.00	5,000.00

General Fund	100	7310	2063	PUBLISHING & LEGAL ADVERTISIN	Planning Div	3,000.00	3,000.00	50.00	2,950.00
General Fund	100	7310	3092	STATIONARY SUPPLIES	Planning Div	500.00	500.00	778.00	(278.00)
General Fund	100	7310	3095	DEPARTMENT CONSUMABLES	Planning Div	2,000.00	2,000.00	4,705.00	(2,705.00)
General Fund	100	7310	4121	MEETINGS & TRAVEL	Planning Div	3,000.00	3,000.00	265.00	2,735.00
General Fund	100	7310	4122	DUES & MEMBERSHIP	Planning Div	3,500.00	3,500.00	1,218.00	2,282.00
General Fund	100	7310	4206	FARMERS' MARKET	Planning Div	51,000.00	51,000.00	18,947.00	32,053.00
General Fund	100	7310	4207	SATELLITE OFFICE	Planning Div	17,000.00	17,000.00	1,298.00	15,702.00
General Fund	100	7310	9395	VEHICLE MAINTENANCE	Planning Div	8,400.00	8,400.00	8,400.00	0.00
General Fund	100	7310	9396	LIABILITY INSURANCE	Planning Div	30,302.00	30,302.00	30,302.00	0.00
General Fund	100	7310	9397	COMPUTER SYSTEM	Planning Div	17,688.00	17,688.00	17,688.00	0.00
General Fund	100	7410	0001	SALARIES	Planning Div	127,500.00	142,500.00	309,330.00	(166,830.00)
General Fund	100	7410	0006	WORKERS COMPENSATION	Planning Div	1,121.00	1,121.00	1,121.00	0.00
General Fund	100	7410	0010	MANAGEMENT LEAVE PAYOFF	Planning Div	1,500.00	1,500.00	54.00	1,446.00
General Fund	100	7410	0012	VACATION/COMP TIME PAYOFF	Planning Div	1,000.00	1,000.00	1,073.00	(73.00)
General Fund	100	7410	0016	DEFERRED COMPENSATION	Planning Div	2,000.00	2,000.00	2,455.00	(455.00)
General Fund	100	7410	0017	PARS-ARS 457	Planning Div	0.00	0.00	76.00	(76.00)
General Fund	100	7410	0020	PART-TIME HOURLY	Planning Div	27,686.00	27,686.00	32,205.00	(4,519.00)
General Fund	100	7410	0031	PERS PENSION	Planning Div	54,467.00	54,467.00	69,530.00	(15,063.00)
General Fund	100	7410	0041	MEDICAL INSURANCE	Planning Div	1,200.00	1,200.00	19,480.00	(18,280.00)
General Fund	100	7410	0051	DENTAL INSURANCE	Planning Div	0.00	0.00	1,024.00	(1,024.00)
General Fund	100	7410	0061	VISION INSURANCE	Planning Div	0.00	0.00	97.00	(97.00)
General Fund	100	7410	0071	LTD	Planning Div	504.00	504.00	1,195.00	(691.00)
General Fund	100	7410	0081	LIFE INSURANCE	Planning Div	525.00	525.00	1,252.00	(727.00)
General Fund	100	7410	0092	MEDICARE TAX	Planning Div	1,849.00	1,849.00	4,933.00	(3,084.00)
General Fund	100	7410	1029	TRAINING AND EDUCATION	Planning Div	500.00	500.00	90.00	410.00
General Fund	100	7410	1030	CONSULTANT	Planning Div	33,000.00	283,000.00	20,410.00	262,590.00
General Fund	100	7410	1033	FITNESS PROGRAM	Planning Div	540.00	540.00	396.00	144.00
General Fund	100	7410	2040	MARKETING MATERIALS	Planning Div	10,000.00	10,000.00	372.00	9,628.00
General Fund	100	7410	2044	COPIER SERVICES	Planning Div	1,300.00	1,300.00	3,022.00	(1,722.00)
General Fund	100	7410	2073	SUBCONTRACTED WORK	Planning Div	1,000.00	1,000.00	0.00	1,000.00
General Fund	100	7410	2085	PROPERTY EXPENSE	Planning Div	287,500.00	287,500.00	155,489.00	132,011.00
General Fund	100	7410	3092	STATIONARY	Planning Div	200.00	200.00	73.00	127.00
General Fund	100	7410	3095	DEPARTMENT CONSUMABLES	Planning Div	2,000.00	2,000.00	313.00	1,687.00
General Fund	100	7410	3102	COMPUTER SUPPLIES	Planning Div	11,300.00	11,300.00	507.00	10,793.00
General Fund	100	7410	4121	MEETINGS AND TRAVEL	Planning Div	7,500.00	7,500.00	1,016.00	6,484.00
General Fund	100	7410	4122	DUES & MEMBERSHIPS	Planning Div	8,000.00	8,000.00	10,000.00	(2,000.00)
General Fund	100	7410	4206	FARMERS' MARKET	Planning Div	0.00	0.00	0.00	0.00
General Fund	100	7410	4207	SATELLITE OFFICE	Planning Div	17,000.00	17,000.00	40,477.00	(23,477.00)
General Fund	100	7410	9396	LIABILITY INSURANCE	Planning Div	23,261.00	23,261.00	23,261.00	0.00
General Fund	100	7410	9397	COMPUTER SYSTEM	Planning Div	24,904.00	24,904.00	24,904.00	0.00
					Planning Div	1,780,812.00	2,030,812.00	1,390,102.00	640,710.00
General Fund	100	7110	9398	CENTRAL SERVICE CHARGES	CD - Central Service Charges	(301,802.00)	(301,802.00)	(301,802.00)	0.00
General Fund	100	7210	9398	CENTRAL SERVICE CHARGES	CD - Central Service Charges	295,217.00	295,217.00	295,217.00	0.00
General Fund	100	7220	9398	CENTRAL SERVICES	CD - Central Service Charges	23,424.00	23,424.00	23,424.00	0.00
General Fund	100	7310	9398	CENTRAL SERVICE CHARGES	CD - Central Service Charges	142,961.00	142,961.00	142,961.00	0.00
General Fund	100	7410	9398	CENTRAL SERVICE CHARGE	CD - Central Service Charges	51,133.00	51,133.00	51,133.00	0.00
					CD - Central Service Charges	210,933.00	210,933.00	210,933.00	0.00
General Fund	100	9200	0002	OVERTIME	Community Ctr Div	2,000.00	2,000.00	361.00	1,639.00
General Fund	100	9200	0006	WORKERS COMPENSATION	Community Ctr Div	2,200.00	2,200.00	2,200.00	0.00
General Fund	100	9200	0017	PARS-ARS 457	Community Ctr Div	400.00	400.00	96.00	304.00
General Fund	100	9200	0020	PART-TIME HOURLY WAGES	Community Ctr Div	90,000.00	110,000.00	93,523.00	16,477.00
General Fund	100	9200	0031	PERS PENSION	Community Ctr Div	9,679.00	9,679.00	17,380.00	(7,701.00)
General Fund	100	9200	0041	MEDICAL INSURANCE	Community Ctr Div	0.00	0.00	1,138.00	(1,138.00)
General Fund	100	9200	0092	MEDICARE TAX	Community Ctr Div	1,334.00	1,334.00	1,353.00	(19.00)
General Fund	100	9200	1029	TRAINING & EDUCATION	Community Ctr Div	5,000.00	5,000.00	4,095.00	905.00
General Fund	100	9200	2043	TEMPORARY CONTRACT SERVICES	Community Ctr Div	1,500.00	1,500.00	1,020.00	480.00
General Fund	100	9200	2044	COPIER SERVICES	Community Ctr Div	8,000.00	8,000.00	8,061.00	(61.00)
General Fund	100	9200	2053	OUTSIDE PRINTING SERVICE	Community Ctr Div	3,000.00	3,000.00	250.00	2,750.00
General Fund	100	9200	2063	PUBLISHING & LEGAL ADVERTISIN	Community Ctr Div	5,000.00	5,000.00	0.00	5,000.00
General Fund	100	9200	2070	ALARM SERVICE	Community Ctr Div	5,000.00	5,000.00	6,047.00	(1,047.00)

General Fund	100	9200	3092	STATIONARY SUPPLIES	Community Ctr Div	2,500.00	2,500.00	1,609.00	891.00
General Fund	100	9200	3093	JANITORIAL SUPPLIES	Community Ctr Div	0.00	20,000.00	13,440.00	6,560.00
General Fund	100	9200	3095	DEPARTMENT CONSUMABLES	Community Ctr Div	9,000.00	9,000.00	5,637.00	3,363.00
General Fund	100	9200	4121	MEETINGS & TRAVEL	Community Ctr Div	1,000.00	1,000.00	0.00	1,000.00
General Fund	100	9200	7130	MOVIES IN THE PARK	Community Ctr Div	3,000.00	3,000.00	0.00	3,000.00
General Fund	100	9200	7131	FATHER DAUGHTER DANCE	Community Ctr Div	1,600.00	1,600.00	1,388.00	212.00
General Fund	100	9200	7171	COMMISSION ACTIVITIES	Community Ctr Div	0.00	0.00	0.00	0.00
General Fund	100	9200	7172	CITY BIRTHDAY	Community Ctr Div	7,000.00	7,000.00	7,811.00	(811.00)
General Fund	100	9200	7175	SUMMER PARK CONCERTS	Community Ctr Div	28,000.00	28,000.00	23,844.00	4,156.00
General Fund	100	9200	7181	HALLOWEEN PARTY	Community Ctr Div	5,500.00	5,500.00	2,869.00	2,631.00
General Fund	100	9200	7182	HOLIDAY SNOW FESTIVAL	Community Ctr Div	11,500.00	11,500.00	12,958.00	(1,458.00)
General Fund	100	9200	7186	EASTER EGG HUNT	Community Ctr Div	4,500.00	4,500.00	2,561.00	1,939.00
General Fund	100	9200	7190	ART PROGRAM	Community Ctr Div	2,500.00	2,500.00	3,278.00	(778.00)
General Fund	100	9200	8192	EQUIPMENT PURCHASE	Community Ctr Div	5,000.00	5,000.00	115.00	4,885.00
General Fund	100	9200	9395	VEHICLE MAINTENANCE	Community Ctr Div	4,000.00	4,000.00	4,000.00	0.00
General Fund	100	9250	2054	EQUIPMENT REPAIR	Community Ctr Div	2,000.00	2,000.00	994.00	1,006.00
General Fund	100	9250	3092	STATIONARY SUPPLIES	Community Ctr Div	250.00	250.00	0.00	250.00
					Community Ctr Div	220,463.00	260,463.00	216,028.00	44,435.00
General Fund	100	9310	0001	SALARIES	Youth & Ed Ctr Div	140,293.00	140,293.00	150,074.00	(9,781.00)
General Fund	100	9310	0002	OVERTIME	Youth & Ed Ctr Div	0.00	1,500.00	1,496.00	4.00
General Fund	100	9310	0006	WORKERS COMPENSATION	Youth & Ed Ctr Div	4,949.00	4,949.00	4,949.00	0.00
General Fund	100	9310	0010	MANAGEMENT LEAVE PAYOFF	Youth & Ed Ctr Div	0.00	0.00	777.00	(777.00)
General Fund	100	9310	0012	VACATION\COMP TIME PAYOFF	Youth & Ed Ctr Div	0.00	1,500.00	1,086.00	414.00
General Fund	100	9310	0016	DEFERRED COMPENSATION	Youth & Ed Ctr Div	600.00	600.00	2,027.00	(1,427.00)
General Fund	100	9310	0017	PARS-ARS 457	Youth & Ed Ctr Div	0.00	0.00	121.00	(121.00)
General Fund	100	9310	0020	PART-TIME HOURLY WAGES	Youth & Ed Ctr Div	80,000.00	80,000.00	51,918.00	28,082.00
General Fund	100	9310	0031	PERS PENSION	Youth & Ed Ctr Div	39,316.00	39,316.00	39,449.00	(133.00)
General Fund	100	9310	0041	MEDICAL INSURANCE	Youth & Ed Ctr Div	32,940.00	32,940.00	34,038.00	(1,098.00)
General Fund	100	9310	0051	DENTAL INSURANCE	Youth & Ed Ctr Div	2,133.00	2,133.00	2,138.00	(5.00)
General Fund	100	9310	0061	VISION INSURANCE	Youth & Ed Ctr Div	220.00	220.00	216.00	4.00
General Fund	100	9310	0071	LTD	Youth & Ed Ctr Div	269.00	269.00	230.00	39.00
General Fund	100	9310	0081	LIFE INSURANCE	Youth & Ed Ctr Div	210.00	210.00	295.00	(85.00)
General Fund	100	9310	0092	MEDICARE TAX	Youth & Ed Ctr Div	2,051.00	2,051.00	2,736.00	(685.00)
General Fund	100	9310	1027	BACKGROUND INVESTIGATION	Youth & Ed Ctr Div	3,200.00	3,200.00	3,215.00	(15.00)
General Fund	100	9310	1029	TRAINING & EDUCATION	Youth & Ed Ctr Div	550.00	550.00	455.00	95.00
General Fund	100	9310	1033	FITNESS PROGRAM	Youth & Ed Ctr Div	540.00	540.00	315.00	225.00
General Fund	100	9310	2049	UNIFORM SERVICE/LAUNDRY	Youth & Ed Ctr Div	550.00	550.00	0.00	550.00
General Fund	100	9310	2073	SUBCONTRACTED WORK	Youth & Ed Ctr Div	4,300.00	4,300.00	1,790.00	2,510.00
General Fund	100	9310	3095	DEPARTMENT CONSUMABLES	Youth & Ed Ctr Div	7,500.00	7,500.00	4,023.00	3,477.00
General Fund	100	9310	3102	COMPUTER SUPPLIES/SOFTWARE	Youth & Ed Ctr Div	1,000.00	1,000.00	73.00	927.00
General Fund	100	9310	7132	EXCURSIONS	Youth & Ed Ctr Div	3,000.00	3,000.00	682.00	2,318.00
General Fund	100	9310	7133	TEEN EVENTS	Youth & Ed Ctr Div	1,500.00	1,500.00	1,767.00	(267.00)
General Fund	100	9310	7135	MUSIC & ART	Youth & Ed Ctr Div	500.00	500.00	0.00	500.00
General Fund	100	9310	8187	DEPARTMENT EQUIPMENT	Youth & Ed Ctr Div	1,000.00	1,000.00	561.00	439.00
General Fund	100	9310	9395	VEHICLE MAINTENANCE	Youth & Ed Ctr Div	4,000.00	4,000.00	4,000.00	0.00
General Fund	100	9320	0002	OVERTIME	Youth & Ed Ctr Div	1,800.00	1,800.00	718.00	1,082.00
General Fund	100	9320	0006	WORKERS COMPENSATION	Youth & Ed Ctr Div	2,640.00	2,640.00	2,640.00	0.00
General Fund	100	9320	0017	PARS-ARS 457	Youth & Ed Ctr Div	0.00	0.00	332.00	(332.00)
General Fund	100	9320	0020	PART-TIME HOURLY WAGES	Youth & Ed Ctr Div	85,000.00	85,000.00	62,953.00	22,047.00
General Fund	100	9320	0031	PERS PENSION	Youth & Ed Ctr Div	5,586.00	5,586.00	7,056.00	(1,470.00)
General Fund	100	9320	0092	MEDICARE TAX	Youth & Ed Ctr Div	1,331.00	1,331.00	923.00	408.00
General Fund	100	9320	1029	TRAINING & EDUCATION	Youth & Ed Ctr Div	650.00	650.00	330.00	320.00
General Fund	100	9320	2043	TEMPORARY CONTRACT SERVICES	Youth & Ed Ctr Div	1,500.00	1,500.00	0.00	1,500.00
General Fund	100	9320	2049	UNIFORM SERVICE/LAUNDRY	Youth & Ed Ctr Div	3,000.00	3,000.00	1,206.00	1,794.00
General Fund	100	9320	3095	DEPARTMENT CONSUMABLES	Youth & Ed Ctr Div	4,000.00	4,000.00	791.00	3,209.00
General Fund	100	9330	0002	OVERTIME	Youth & Ed Ctr Div	2,000.00	2,000.00	1,768.00	232.00
General Fund	100	9330	0006	WORKERS COMPENSATION	Youth & Ed Ctr Div	3,667.00	3,667.00	3,667.00	0.00
General Fund	100	9330	0017	PARS-ARS 457	Youth & Ed Ctr Div	2,300.00	2,300.00	758.00	1,542.00
General Fund	100	9330	0020	PART-TIME HOURLY WAGES	Youth & Ed Ctr Div	115,000.00	115,000.00	89,893.00	25,107.00
General Fund	100	9330	0031	PERS PENSION	Youth & Ed Ctr Div	4,539.00	4,539.00	6,386.00	(1,847.00)
General Fund	100	9330	0041	MEDICAL INSURANCE	Youth & Ed Ctr Div	3,175.00	3,175.00	2,862.00	313.00

General Fund	100	9330	0092	MEDICARE TAX	Youth & Ed Ctr Div	1,697.00	1,697.00	1,315.00	382.00
General Fund	100	9330	1029	TRAINING & EDUCATION	Youth & Ed Ctr Div	800.00	800.00	60.00	740.00
General Fund	100	9330	2049	UNIFORM SERVICE/LAUNDRY	Youth & Ed Ctr Div	1,500.00	1,500.00	799.00	701.00
General Fund	100	9330	2073	SUBCONTRACTED WORK	Youth & Ed Ctr Div	8,000.00	8,000.00	5,357.00	2,643.00
General Fund	100	9330	3095	DEPARTMENT CONSUMABLES	Youth & Ed Ctr Div	6,000.00	6,000.00	3,702.00	2,298.00
General Fund	100	9330	4126	DONATION EXPENDITURES	Youth & Ed Ctr Div	0.00	0.00	0.00	0.00
General Fund	100	9330	7136	CAMP EVENTS	Youth & Ed Ctr Div	1,000.00	1,000.00	905.00	95.00
General Fund	100	9340	0002	OVERTIME	Youth & Ed Ctr Div	0.00	0.00	1,142.00	(1,142.00)
General Fund	100	9340	0006	WORKERS COMPENSATION	Youth & Ed Ctr Div	1,760.00	1,760.00	1,760.00	0.00
General Fund	100	9340	0017	PARS-ARS 457	Youth & Ed Ctr Div	1,108.00	1,108.00	434.00	674.00
General Fund	100	9340	0020	PART-TIME HOURLY WAGES	Youth & Ed Ctr Div	55,400.00	55,400.00	59,591.00	(4,191.00)
General Fund	100	9340	0031	PERS PENSION	Youth & Ed Ctr Div	2,769.00	2,769.00	5,016.00	(2,247.00)
General Fund	100	9340	0092	MEDICARE TAX	Youth & Ed Ctr Div	803.00	803.00	881.00	(78.00)
General Fund	100	9340	2049	UNIFORM SERVICE/LAUNDRY	Youth & Ed Ctr Div	500.00	500.00	0.00	500.00
General Fund	100	9340	2073	SUBCONTRACTED WORK	Youth & Ed Ctr Div	2,000.00	2,000.00	1,470.00	530.00
General Fund	100	9340	3095	DEPARTMENT CONSUMABLES	Youth & Ed Ctr Div	4,000.00	4,000.00	3,633.00	367.00
General Fund	100	9340	7137	RENTAL - INDOOR FACILITIES	Youth & Ed Ctr Div	6,000.00	6,000.00	6,394.00	(394.00)
General Fund	100	9350	0002	OVERTIME	Youth & Ed Ctr Div	0.00	0.00	0.00	0.00
General Fund	100	9350	0006	WORKERS COMPENSATION	Youth & Ed Ctr Div	2,640.00	2,640.00	2,640.00	0.00
General Fund	100	9350	0017	PARS-ARS 457	Youth & Ed Ctr Div	1,800.00	1,800.00	227.00	1,573.00
General Fund	100	9350	0020	PART-TIME HOURLY WAGES	Youth & Ed Ctr Div	87,000.00	87,000.00	55,272.00	31,728.00
General Fund	100	9350	0031	PERS PENSION	Youth & Ed Ctr Div	6,740.00	6,740.00	8,878.00	(2,138.00)
General Fund	100	9350	0092	MEDICARE TAX	Youth & Ed Ctr Div	1,305.00	1,305.00	804.00	501.00
General Fund	100	9350	1029	TRAINING & EDUCATION	Youth & Ed Ctr Div	1,000.00	1,000.00	806.00	194.00
General Fund	100	9350	2049	UNIFORM SERVICE/LAUNDRY	Youth & Ed Ctr Div	500.00	500.00	481.00	19.00
General Fund	100	9350	2073	SUBCONTRACTED WORK	Youth & Ed Ctr Div	1,000.00	1,000.00	0.00	1,000.00
General Fund	100	9350	3095	DEPARTMENT CONSUMABLES	Youth & Ed Ctr Div	3,500.00	3,500.00	2,913.00	587.00
					Youth & Ed Ctr Div	765,631.00	768,631.00	655,194.00	113,437.00
General Fund	100	9100	0001	SALARIES	Recreation	180,486.00	173,186.00	154,575.00	18,611.00
General Fund	100	9100	0002	OVERTIME	Recreation	500.00	500.00	890.00	(390.00)
General Fund	100	9100	0006	WORKERS COMPENSATION	Recreation	7,694.00	7,694.00	7,694.00	0.00
General Fund	100	9100	0010	MAMAGMENT LEAVE PAYOFF	Recreation	3,000.00	4,600.00	4,562.00	38.00
General Fund	100	9100	0012	VACATION\COMP TIME PAYOFF	Recreation	2,500.00	8,200.00	8,185.00	15.00
General Fund	100	9100	0016	DEFERRED COMPENSATION	Recreation	4,800.00	4,800.00	2,113.00	2,687.00
General Fund	100	9100	0017	PARS-ARS 457	Recreation	0.00	0.00	236.00	(236.00)
General Fund	100	9100	0020	PART-TIME HOURLY WAGES	Recreation	125,000.00	125,000.00	107,268.00	17,732.00
General Fund	100	9100	0031	PERS PENSION	Recreation	70,635.00	70,635.00	46,222.00	24,413.00
General Fund	100	9100	0032	PARS PENSION	Recreation	7,815.00	7,815.00	377.00	7,438.00
General Fund	100	9100	0041	MEDICAL INSURANCE	Recreation	40,529.00	40,529.00	32,316.00	8,213.00
General Fund	100	9100	0044	RETIREE MEDICAL INSURANCE	Recreation	735.00	735.00	1,247.00	(512.00)
General Fund	100	9100	0051	DENTAL INSURANCE	Recreation	2,690.00	2,690.00	1,639.00	1,051.00
General Fund	100	9100	0061	VISION INSURANCE	Recreation	234.00	234.00	158.00	76.00
General Fund	100	9100	0071	LTD	Recreation	950.00	950.00	384.00	566.00
General Fund	100	9100	0081	LIFE INSURANCE	Recreation	968.00	968.00	386.00	582.00
General Fund	100	9100	0092	MEDICARE TAX	Recreation	3,847.00	3,847.00	3,852.00	(5.00)
General Fund	100	9100	2043	TEMPORARY CONTRACT SERVICES	Recreation	5,500.00	5,500.00	3,469.00	2,031.00
General Fund	100	9100	2049	UNIFORM SERVICE/LAUNDRY	Recreation	600.00	600.00	0.00	600.00
General Fund	100	9100	2053	OUTSIDE PRINTING SERVICE	Recreation	10,000.00	10,000.00	4,127.00	5,873.00
General Fund	100	9100	2054	EQUIPMENT REPAIR	Recreation	1,000.00	1,000.00	0.00	1,000.00
General Fund	100	9100	2073	SUBCONTRACTED WORK	Recreation	3,500.00	3,500.00	1,369.00	2,131.00
General Fund	100	9100	2074	BANK FEES & MISC CHARGES	Recreation	5,500.00	5,500.00	5,288.00	212.00
General Fund	100	9100	2087	EQUIPMENT RENTAL	Recreation	2,000.00	2,000.00	0.00	2,000.00
General Fund	100	9100	3092	STATIONARY SUPPLIES	Recreation	7,000.00	7,000.00	3,392.00	3,608.00
General Fund	100	9100	3093	JANITORIAL SUPPLIES	Recreation	0.00	0.00	0.00	0.00
General Fund	100	9100	3095	DEPARTMENT CONSUMABLES	Recreation	34,000.00	34,000.00	3,932.00	30,068.00
General Fund	100	9100	3102	COMPUTER SUPPLIES	Recreation	8,000.00	8,000.00	7,897.00	103.00
General Fund	100	9100	3104	COMPUTER SOFTWARE	Recreation	1,500.00	1,500.00	1,430.00	70.00
General Fund	100	9100	4121	MEETINGS & TRAVEL	Recreation	3,500.00	3,500.00	2,065.00	1,435.00
General Fund	100	9100	4122	DUES & MEMBERSHIP	Recreation	1,000.00	1,000.00	2,235.00	(1,235.00)
General Fund	100	9100	4124	MAIL SERVICES	Recreation	0.00	0.00	300.00	(300.00)
General Fund	100	9100	8192	EQUIPMENT	Recreation	5,000.00	5,000.00	33.00	4,967.00

General Fund	100	9100	9395	VEHICLE MAINTENANCE	Recreation	10,100.00	10,100.00	10,100.00	0.00
General Fund	100	9100	9396	LIABILITY INSURANCE	Recreation	30,948.00	30,948.00	30,948.00	0.00
General Fund	100	9100	9397	COMPUTER SYSTEM	Recreation	53,768.00	53,768.00	53,768.00	0.00
					Recreation	635,299.00	635,299.00	502,457.00	132,842.00
General Fund	100	9400	0001	SALARIES	Swim Ctr Div	61,076.00	61,076.00	45,926.00	15,150.00
General Fund	100	9400	0002	OVERTIME	Swim Ctr Div	1,000.00	1,000.00	858.00	142.00
General Fund	100	9400	0006	WORKERS COMPENSATION	Swim Ctr Div	8,960.00	8,960.00	8,960.00	0.00
General Fund	100	9400	0010	MANAGEMENT LEAVE PAYOFF	Swim Ctr Div	0.00	0.00	2,053.00	(2,053.00)
General Fund	100	9400	0012	VACATION\COMP TIME PAYOFF	Swim Ctr Div	560.00	560.00	2,482.00	(1,922.00)
General Fund	100	9400	0016	DEFERRED COMPENSATION	Swim Ctr Div	600.00	600.00	474.00	126.00
General Fund	100	9400	0017	PARS-ARS 457	Swim Ctr Div	2,500.00	2,500.00	1,443.00	1,057.00
General Fund	100	9400	0020	PART-TIME HOURLY WAGES	Swim Ctr Div	295,000.00	295,000.00	225,895.00	69,105.00
General Fund	100	9400	0031	PERS PENSION	Swim Ctr Div	31,757.00	31,757.00	33,412.00	(1,655.00)
General Fund	100	9400	0033	FITNESS PROGRAM	Swim Ctr Div	300.00	300.00	(32.00)	332.00
General Fund	100	9400	0041	MEDICAL INSURANCE	Swim Ctr Div	17,328.00	17,328.00	14,924.00	2,404.00
General Fund	100	9400	0051	DENTAL INSURANCE	Swim Ctr Div	1,004.00	1,004.00	580.00	424.00
General Fund	100	9400	0061	VISION INSURANCE	Swim Ctr Div	70.00	70.00	43.00	27.00
General Fund	100	9400	0071	LTD	Swim Ctr Div	117.00	117.00	20.00	97.00
General Fund	100	9400	0081	LIFE INSURANCE	Swim Ctr Div	105.00	105.00	70.00	35.00
General Fund	100	9400	0092	MEDICARE TAX	Swim Ctr Div	5,236.00	5,236.00	3,988.00	1,248.00
General Fund	100	9400	1029	TRAINING & EDUCATION	Swim Ctr Div	3,000.00	3,000.00	2,246.00	754.00
General Fund	100	9400	2049	UNIFORM/LAUNDRY SERVICE	Swim Ctr Div	2,200.00	2,200.00	1,952.00	248.00
General Fund	100	9400	2054	EQUIPMENT REPAIR	Swim Ctr Div	700.00	700.00	98.00	602.00
General Fund	100	9400	3095	DEPARTMENT CONSUMABLES	Swim Ctr Div	7,500.00	7,500.00	7,127.00	373.00
General Fund	100	9400	3097	SAFETY EQUIPMENT	Swim Ctr Div	3,500.00	3,500.00	3,020.00	480.00
General Fund	100	9400	7138	LIFEGUARD	Swim Ctr Div	1,000.00	1,000.00	806.00	194.00
General Fund	100	9400	7140	SHARKS	Swim Ctr Div	500.00	500.00	0.00	500.00
General Fund	100	9400	7141	SWIM LESSONS	Swim Ctr Div	500.00	500.00	157.00	343.00
					Swim Ctr Div	444,513.00	444,513.00	356,502.00	88,011.00
General Fund	100	9500	0001	SALARIES	Sr. Services Div	0.00	0.00	0.00	0.00
General Fund	100	9500	0002	OVERTIME	Sr. Services Div	0.00	0.00	881.00	(881.00)
General Fund	100	9500	0006	WORKERS COMPENSATION	Sr. Services Div	1,919.00	1,919.00	1,919.00	0.00
General Fund	100	9500	0016	DEFERRED COMPENSATION	Sr. Services Div	0.00	0.00	0.00	0.00
General Fund	100	9500	0017	PARS-ARS 457	Sr. Services Div	1,500.00	1,500.00	524.00	976.00
General Fund	100	9500	0020	PART-TIME HOURLY WAGES	Sr. Services Div	70,000.00	70,000.00	55,376.00	14,624.00
General Fund	100	9500	0031	PERS PENSION	Sr. Services Div	9,919.00	9,919.00	2,613.00	7,306.00
General Fund	100	9500	0033	FITNESS PROGRAM	Sr. Services Div	0.00	0.00	0.00	0.00
General Fund	100	9500	0041	MEDICAL INSURANCE	Sr. Services Div	0.00	0.00	70.00	(70.00)
General Fund	100	9500	0051	DENTAL INSURANCE	Sr. Services Div	0.00	0.00	0.00	0.00
General Fund	100	9500	0061	VISION INSURANCE	Sr. Services Div	0.00	0.00	0.00	0.00
General Fund	100	9500	0071	LTD	Sr. Services Div	0.00	0.00	0.00	0.00
General Fund	100	9500	0081	LIFE INSURANCE	Sr. Services Div	0.00	0.00	0.00	0.00
General Fund	100	9500	0092	MEDICARE TAX	Sr. Services Div	1,015.00	1,015.00	815.00	200.00
General Fund	100	9500	3095	DEPARTMENT CONSUMABLES	Sr. Services Div	500.00	500.00	88.00	412.00
General Fund	100	9500	7132	EXCURSIONS	Sr. Services Div	0.00	0.00	0.00	0.00
General Fund	100	9500	7143	FITNESS PROGRAM	Sr. Services Div	0.00	0.00	0.00	0.00
					Sr. Services Div	84,853.00	84,853.00	62,286.00	22,567.00
General Fund	100	9603	2075	RECREATION CONTRACT SERVICES	Events Div	15,000.00	15,000.00	11,604.00	3,396.00
					Events Div	15,000.00	15,000.00	11,604.00	3,396.00
General Fund	100	9100	9398	CENTRAL SERVICE CHARGES	RC - Central Service Charges	252,272.00	252,272.00	252,272.00	0.00
General Fund	100	9200	9398	CENTRAL SERVICE CHARGES	RC - Central Service Charges	23,897.00	23,897.00	23,897.00	0.00
General Fund	100	9250	9398	CENTRAL SERVICE CHARGES	RC - Central Service Charges	36,520.00	36,520.00	36,520.00	0.00
General Fund	100	9310	9398	CENTRAL SERVICE CHARGES	RC - Central Service Charges	49,911.00	49,911.00	49,911.00	0.00
General Fund	100	9320	9398	CENTRAL SERVICE CHARGES	RC - Central Service Charges	10,187.00	10,187.00	10,187.00	0.00
General Fund	100	9330	9398	CENTRAL SERVICE CHARGES	RC - Central Service Charges	15,209.00	15,209.00	15,209.00	0.00
General Fund	100	9340	9398	CENTRAL SERVICE CHARGES	RC - Central Service Charges	6,987.00	6,897.00	6,897.00	0.00
General Fund	100	9350	9398	CENTRAL SERVICE CHARGES	RC - Central Service Charges	8,890.00	8,890.00	8,890.00	0.00
General Fund	100	9400	9398	CENTRAL SERVICE CHARGES	RC - Central Service Charges	201,077.00	201,077.00	201,077.00	0.00

General Fund	100	9500	9398	CENTRAL SERVICE CHARGES	RC - Central Service Charges	11,826.00	11,826.00	11,826.00	0.00
General Fund	100	9603	9398	CENTRAL SERVICE CHARGES	RC - Central Service Charges	1,343.00	1,343.00	1,343.00	0.00
					RC - Central Service Charges	618,119.00	618,029.00	618,029.00	0.00
General Capital Projects Fund	325	8910	9573	MPWMD LOCAL WATER PROJECT	General Capital Projects Fund	130,000.00	130,000.00	23,275.00	106,725.00
General Capital Projects Fund	342	8910	9544	HIGHLAND OTIS PARK IMPROVEMENT	General Capital Projects Fund	68,415.00	75,225.50	5,136.00	70,089.50
General Capital Projects Fund	342	8910	9552	DURANT PARK IMPROVEMENTS	General Capital Projects Fund	11,000.00	14,611.38	3,611.00	11,000.38
General Capital Projects Fund	342	8910	9553	MANZANITA STUART PARK IMPR	General Capital Projects Fund	0.00	27,348.50	4,648.00	22,700.50
General Capital Projects Fund	342	8910	9568	ROBERTS LAKE ECO REC PARK	General Capital Projects Fund	0.00	0.00	0.00	0.00
General Capital Projects Fund	342	8910	9570	PARKS IMPROVEMENTS	General Capital Projects Fund	0.00	60,000.00	3,409.00	56,591.00
General Capital Projects Fund	342	8910	9572	CAPRA PARK	General Capital Projects Fund	0.00	11,183.00	8,928.00	2,255.00
General Capital Projects Fund	342	8910	9574	ELLIS PARK	General Capital Projects Fund	7,000.00	26,700.00	22,479.00	4,221.00
General Capital Projects Fund	345	8910	0001	SALARIES	General Capital Projects Fund	500.00	500.00	2,729.00	(2,229.00)
General Capital Projects Fund	345	8910	0016	DEFERRED COMPENSATION	General Capital Projects Fund	0.00	0.00	16.00	(16.00)
General Capital Projects Fund	345	8910	0031	PERS PENSION	General Capital Projects Fund	0.00	0.00	773.00	(773.00)
General Capital Projects Fund	345	8910	0033	LIUNA PENSION	General Capital Projects Fund	0.00	0.00	56.00	(56.00)
General Capital Projects Fund	345	8910	0041	MEDICAL INSURANCE	General Capital Projects Fund	0.00	0.00	145.00	(145.00)
General Capital Projects Fund	345	8910	0051	DENTAL INSURANCE	General Capital Projects Fund	0.00	0.00	33.00	(33.00)
General Capital Projects Fund	345	8910	0061	VISION INSURANCE	General Capital Projects Fund	0.00	0.00	4.00	(4.00)
General Capital Projects Fund	345	8910	0071	LTD	General Capital Projects Fund	0.00	0.00	4.00	(4.00)
General Capital Projects Fund	345	8910	0081	LIFE INSURANCE	General Capital Projects Fund	0.00	0.00	2.00	(2.00)
General Capital Projects Fund	345	8910	0092	MEDICARE TAX	General Capital Projects Fund	0.00	0.00	36.00	(36.00)
General Capital Projects Fund	345	8910	9513	WBUV-RSTP GRANT	General Capital Projects Fund	564,720.00	575,683.69	97,071.00	478,612.69
General Capital Projects Fund	345	8910	9516	SANITATION SEWER LINE	General Capital Projects Fund	1,000.00	1,000.00	0.00	1,000.00
General Capital Projects Fund	345	8910	9518	WBUV - CAL TRANS GRANT EXP	General Capital Projects Fund	335,574.00	335,574.00	41,439.00	294,135.00
General Capital Projects Fund	347	8910	9539	SOLAR PANELS	General Capital Projects Fund	658,000.00	660,337.33	145,796.00	514,541.33
General Capital Projects Fund	348	8910	9517	CUTINO PARK PRELIM DESIGN	General Capital Projects Fund	73,615.00	73,615.00	938.00	72,677.00
General Capital Projects Fund	348	8910	9570	PARKS IMPROVEMENTS	General Capital Projects Fund	1,450,000.00	1,518,608.54	935,173.00	583,435.54
General Capital Projects Fund	348	8910	9571	CUTINO PARK ADA IMPRVMNTS	General Capital Projects Fund	0.00	0.00	0.00	0.00
General Capital Projects Fund	348	8910	9612	BOND ISSUANCE	General Capital Projects Fund	0.00	0.00	0.00	0.00
					General Capital Projects Fund	3,299,824.00	3,510,386.94	1,295,701.00	2,214,685.94
Transportation Capital Projects	212	8920	9600	CONSTRUCTION IN PROGRESS-RESURFAC...	Transportation Capital Projects	0.00	996,681.00	1,170,703.00	(174,022.00)
Transportation Capital Projects	212	8930	9600	CONSTRUCTION IN PROGRESS-SAFE GRA...	Transportation Capital Projects	0.00	462,000.00	291,324.00	170,676.00
					Transportation Capital Projects	0.00	1,458,681.00	1,462,027.00	(3,346.00)
Pension Obligation Bonds	355	5110	9602	PRINCIPAL PAYMENTS	Finance Dept	515,000.00	515,000.00	515,000.00	0.00
Pension Obligation Bonds	355	5110	9605	INTEREST PAYMENTS	Finance Dept	208,527.00	208,527.00	208,526.00	1.00
Pension Obligation Bonds	355	5110	9606	OTHER DEBT SERVICE EXPENSES	Finance Dept	4,000.00	4,000.00	3,075.00	925.00
					Finance Dept	727,527.00	727,527.00	726,601.00	926.00
Cutino Park Bond Fund	356	5110	9398	CENTRAL SERVICE CHARGES	Cutino Park Bond Fund	0.00	0.00	0.00	0.00
Cutino Park Bond Fund	356	5110	9602	PRINCIPAL PAYMENTS	Cutino Park Bond Fund	185,000.00	185,000.00	185,000.00	0.00
Cutino Park Bond Fund	356	5110	9605	INTEREST PAYMENTS	Cutino Park Bond Fund	193,419.00	193,419.00	193,419.00	0.00
Cutino Park Bond Fund	356	5110	9606	OTHER DEBT SERVICE EXPENSES	Cutino Park Bond Fund	0.00	0.00	5,749.00	(5,749.00)
Cutino Park Bond Fund	356	5110	9802	COST OF ISSUANCE	Cutino Park Bond Fund	0.00	0.00	0.00	0.00
					Cutino Park Bond Fund	378,419.00	378,419.00	384,168.00	(5,749.00)
Measure X Bond Fund	357	5110	9398	CENTRAL SERVICE CHARGES	Measure X Bond Fund	0.00	0.00	0.00	0.00
Measure X Bond Fund	357	5110	9602	PRINCIPAL PAYMENTS	Measure X Bond Fund	225,000.00	225,000.00	225,000.00	0.00
Measure X Bond Fund	357	5110	9605	INTEREST PAYMENTS	Measure X Bond Fund	417,750.00	417,750.00	417,750.00	0.00
Measure X Bond Fund	357	5110	9606	OTHER DEBT SERVICE EXPENSES	Measure X Bond Fund	0.00	0.00	1,750.00	(1,750.00)
Measure X Bond Fund	357	5110	9802	COST OF ISSUANCE	Measure X Bond Fund	417,750.00	417,750.00	0.00	417,750.00
					Measure X Bond Fund	1,060,500.00	1,060,500.00	644,500.00	416,000.00
Housing Successor Special Revenue	297	7993	1030	CONSULTANT	Housing Successor Special Revenue Fund	60,000.00	60,000.00	14,148.00	45,852.00
Housing Successor Special Revenue	297	7993	1041	PROPERTY TAXES/ASSESSMENT	Housing Successor Special Revenue Fund	100.00	100.00	40.00	60.00
Housing Successor Special Revenue	297	7993	2078	OTHER EXPENSE	Housing Successor Special Revenue Fund	0.00	0.00	197.00	(197.00)
Housing Successor Special Revenue	297	7993	8203	ADU PROJECTS	Housing Successor Special Revenue Fund	945,000.00	945,000.00	75,733.00	869,267.00
Housing Successor Special Revenue	297	7993	9396	LIABILITY INSURANCE	Housing Successor Special Revenue Fund	0.00	0.00	0.00	0.00
Housing Successor Special Revenue	297	7993	9398	CENTRAL SERVICE CHARGE	Housing Successor Special Revenue Fund	907.00	907.00	907.00	0.00
					Housing Successor Special Revenue Fund	1,006,007.00	1,006,007.00	91,025.00	914,982.00

Presidio O&M Activities (POMA) Fu	113	8730	0001	SALARIES	Presidio O&M Activities (POMA) Fund	228,180.00	228,180.00	279,527.00	(51,347.00)
Presidio O&M Activities (POMA) Fu	113	8730	0002	OVERTIME	Presidio O&M Activities (POMA) Fund	12,349.00	12,349.00	7,493.00	4,856.00
Presidio O&M Activities (POMA) Fu	113	8730	0006	WORKERS COMPENSATION	Presidio O&M Activities (POMA) Fund	25,651.00	25,651.00	25,651.00	0.00
Presidio O&M Activities (POMA) Fu	113	8730	0010	MANAGEMENT LEAVE PAYOFF	Presidio O&M Activities (POMA) Fund	1,000.00	1,000.00	246.00	754.00
Presidio O&M Activities (POMA) Fu	113	8730	0012	VACATION\COMP TIME PAYOFF	Presidio O&M Activities (POMA) Fund	2,500.00	2,500.00	496.00	2,004.00
Presidio O&M Activities (POMA) Fu	113	8730	0016	DEFERRED COMPENSATION	Presidio O&M Activities (POMA) Fund	480.00	480.00	1,785.00	(1,305.00)
Presidio O&M Activities (POMA) Fu	113	8730	0020	PART-TIME HOURLY WAGES	Presidio O&M Activities (POMA) Fund	45,000.00	45,000.00	33,393.00	11,607.00
Presidio O&M Activities (POMA) Fu	113	8730	0031	PERS PENSION	Presidio O&M Activities (POMA) Fund	54,032.00	54,032.00	50,761.00	3,271.00
Presidio O&M Activities (POMA) Fu	113	8730	0032	PARS PENSION	Presidio O&M Activities (POMA) Fund	830.00	830.00	941.00	(111.00)
Presidio O&M Activities (POMA) Fu	113	8730	0033	LIUNA PENSION	Presidio O&M Activities (POMA) Fund	0.00	0.00	220.00	(220.00)
Presidio O&M Activities (POMA) Fu	113	8730	0041	MEDICAL INSURANCE	Presidio O&M Activities (POMA) Fund	39,390.00	39,390.00	32,231.00	7,159.00
Presidio O&M Activities (POMA) Fu	113	8730	0044	RETIREE MEDICAL INSURANCE	Presidio O&M Activities (POMA) Fund	11,235.00	11,235.00	11,090.00	145.00
Presidio O&M Activities (POMA) Fu	113	8730	0051	DENTAL INSURANCE-GUARDIAN	Presidio O&M Activities (POMA) Fund	2,211.00	2,211.00	2,521.00	(310.00)
Presidio O&M Activities (POMA) Fu	113	8730	0061	VISION INSURANCE	Presidio O&M Activities (POMA) Fund	227.00	227.00	246.00	(19.00)
Presidio O&M Activities (POMA) Fu	113	8730	0071	LTD	Presidio O&M Activities (POMA) Fund	497.00	497.00	536.00	(39.00)
Presidio O&M Activities (POMA) Fu	113	8730	0081	LIFE INSURANCE	Presidio O&M Activities (POMA) Fund	429.00	429.00	491.00	(62.00)
Presidio O&M Activities (POMA) Fu	113	8730	0092	MEDICARE TAX	Presidio O&M Activities (POMA) Fund	3,316.00	3,316.00	4,586.00	(1,270.00)
Presidio O&M Activities (POMA) Fu	113	8730	1025	CITY AUDIT	Presidio O&M Activities (POMA) Fund	1,500.00	1,500.00	1,500.00	0.00
Presidio O&M Activities (POMA) Fu	113	8730	1029	TRAINING AND EDUCATION	Presidio O&M Activities (POMA) Fund	1,500.00	1,500.00	2,031.00	(531.00)
Presidio O&M Activities (POMA) Fu	113	8730	1033	FITNESS PROGRAM	Presidio O&M Activities (POMA) Fund	44.00	44.00	185.00	(141.00)
Presidio O&M Activities (POMA) Fu	113	8730	2049	UNIFORM SERVICE / LAUNDRY	Presidio O&M Activities (POMA) Fund	5,400.00	5,400.00	7,563.00	(2,163.00)
Presidio O&M Activities (POMA) Fu	113	8730	2071	POMA SPECIAL PROJECTS	Presidio O&M Activities (POMA) Fund	20,000.00	20,000.00	0.00	20,000.00
Presidio O&M Activities (POMA) Fu	113	8730	2073	SUBCONTRACTED WORK	Presidio O&M Activities (POMA) Fund	100,000.00	100,000.00	138,056.00	(38,056.00)
Presidio O&M Activities (POMA) Fu	113	8730	2075	CONTRACT SERVICES - NOT BILLED	Presidio O&M Activities (POMA) Fund	1,500.00	1,500.00	2,296.00	(796.00)
Presidio O&M Activities (POMA) Fu	113	8730	3094	CONSUMABLES-NOT BILLED	Presidio O&M Activities (POMA) Fund	750.00	750.00	1,131.00	(381.00)
Presidio O&M Activities (POMA) Fu	113	8730	3095	DEPARTMENT CONSUMABLES	Presidio O&M Activities (POMA) Fund	75,000.00	75,000.00	64,756.00	10,244.00
Presidio O&M Activities (POMA) Fu	113	8730	3097	SAFETY EQUIPMENT	Presidio O&M Activities (POMA) Fund	1,500.00	1,500.00	981.00	519.00
Presidio O&M Activities (POMA) Fu	113	8730	3107	TOOLS & EQUIP - NOT BILLED	Presidio O&M Activities (POMA) Fund	1,500.00	1,500.00	2,905.00	(1,405.00)
Presidio O&M Activities (POMA) Fu	113	8730	4121	MEETINGS & TRAVEL	Presidio O&M Activities (POMA) Fund	0.00	0.00	2,019.00	(2,019.00)
Presidio O&M Activities (POMA) Fu	113	8730	8187	DEPARTMENT EQUIPMENT	Presidio O&M Activities (POMA) Fund	4,100.00	4,100.00	153,753.00	(149,653.00)
Presidio O&M Activities (POMA) Fu	113	8730	9395	VEHICLE MAINTENANCE	Presidio O&M Activities (POMA) Fund	12,950.00	12,950.00	12,950.00	0.00
Presidio O&M Activities (POMA) Fu	113	8730	9396	LIABILITY INSURANCE	Presidio O&M Activities (POMA) Fund	24,507.00	24,507.00	24,507.00	0.00
Presidio O&M Activities (POMA) Fu	113	8730	9397	COMPUTER SYSTEM	Presidio O&M Activities (POMA) Fund	10,384.00	10,384.00	10,384.00	0.00
Presidio O&M Activities (POMA) Fu	113	8730	9398	CENTRAL SERVICE CHARGES	Presidio O&M Activities (POMA) Fund	164,522.00	164,522.00	164,522.00	0.00
					Presidio O&M Activities (POMA) Fund	852,484.00	852,484.00	1,041,753.00	(189,269.00)
Storm Water Fund	271	8110	0001	SALARIES	Storm Water Fund	190,186.00	190,186.00	181,136.00	9,050.00
Storm Water Fund	271	8110	0002	OVERTIME	Storm Water Fund	16,349.00	16,349.00	3,116.00	13,233.00
Storm Water Fund	271	8110	0006	WORKERS COMPENSATION	Storm Water Fund	16,906.00	16,906.00	16,906.00	0.00
Storm Water Fund	271	8110	0010	MANAGEMENT LEAVE PAYOFF	Storm Water Fund	500.00	500.00	246.00	254.00
Storm Water Fund	271	8110	0012	VACATION/COMP TIME PAYOFF	Storm Water Fund	900.00	900.00	123.00	777.00
Storm Water Fund	271	8110	0016	DEFERRED COMPENSATION	Storm Water Fund	1,800.00	1,800.00	2,318.00	(518.00)
Storm Water Fund	271	8110	0017	PARS-ARS 457	Storm Water Fund	0.00	0.00	86.00	(86.00)
Storm Water Fund	271	8110	0020	PART-TIME HOURLY WAGES	Storm Water Fund	6,200.00	6,200.00	5,806.00	394.00
Storm Water Fund	271	8110	0031	PERS PENSION	Storm Water Fund	46,229.00	46,229.00	41,754.00	4,475.00
Storm Water Fund	271	8110	0032	PARS PENSION	Storm Water Fund	0.00	0.00	962.00	(962.00)
Storm Water Fund	271	8110	0033	LIUNA PENSION	Storm Water Fund	8,320.00	8,320.00	3,724.00	4,596.00
Storm Water Fund	271	8110	0041	MEDICAL INSURANCE	Storm Water Fund	42,258.00	42,258.00	37,917.00	4,341.00
Storm Water Fund	271	8110	0044	RETIREE MEDICAL INSURANCE	Storm Water Fund	8,085.00	8,085.00	13,578.00	(5,493.00)
Storm Water Fund	271	8110	0051	DENTAL INSURANCE	Storm Water Fund	3,094.00	3,094.00	2,658.00	436.00
Storm Water Fund	271	8110	0061	VISION INSURANCE	Storm Water Fund	267.00	267.00	232.00	35.00
Storm Water Fund	271	8110	0071	LTD	Storm Water Fund	441.00	441.00	340.00	101.00
Storm Water Fund	271	8110	0081	LIFE INSURANCE	Storm Water Fund	375.00	375.00	286.00	89.00
Storm Water Fund	271	8110	0092	MEDICARE TAX	Storm Water Fund	2,784.00	2,784.00	2,452.00	332.00
Storm Water Fund	271	8110	1030	CONSULTANT	Storm Water Fund	30,000.00	27,000.00	0.00	27,000.00
Storm Water Fund	271	8110	1033	FITNESS PROGRAM	Storm Water Fund	44.00	44.00	186.00	(142.00)
Storm Water Fund	271	8110	1044	MRWPCA NPDES FEE	Storm Water Fund	100,000.00	88,000.00	87,778.00	222.00
Storm Water Fund	271	8110	1045	STATE WASTE DISCHARGE FEE	Storm Water Fund	16,000.00	16,000.00	14,230.00	1,770.00
Storm Water Fund	271	8110	2049	UNIFORM SERVICE/LAUNDRY	Storm Water Fund	2,000.00	2,000.00	2,555.00	(555.00)
Storm Water Fund	271	8110	2053	OUTSIDE PRINTING SERVICES	Storm Water Fund	650.00	650.00	4.00	646.00
Storm Water Fund	271	8110	2073	SUBCONTRACTED WORK	Storm Water Fund	30,000.00	82,000.00	77,406.00	4,594.00

Storm Water Fund	271	8110	3095	CONSUMABLES	Storm Water Fund	7,000.00	7,000.00	6,384.00	616.00
Storm Water Fund	271	8110	3102	COMPUTER SUPPLIES	Storm Water Fund	0.00	0.00	2,347.00	(2,347.00)
Storm Water Fund	271	8110	8187	DEPARTMENT EQUIPMENT	Storm Water Fund	7,000.00	7,000.00	141.00	6,859.00
Storm Water Fund	271	8110	9397	COMPUTER SYSTEM	Storm Water Fund	0.00	0.00	0.00	0.00
Storm Water Fund	271	8110	9398	CENTRAL SERVICE CHARGES	Storm Water Fund	164,536.00	164,536.00	164,536.00	0.00
Storm Water Fund	271	8110	9602	PAYMENT ON PRINCIPAL	Storm Water Fund	59,173.00	59,173.00	57,706.00	1,467.00
Storm Water Fund	271	8110	9605	INTEREST EXPENSE	Storm Water Fund	6,130.00	6,130.00	7,597.00	(1,467.00)
Storm Water Fund	271	8910	0016	DEFERRED COMPENSATION	Storm Water Fund	0.00	0.00	19.00	(19.00)
Storm Water Fund	271	8910	0031	PERS PENSION	Storm Water Fund	0.00	0.00	268.00	(268.00)
Storm Water Fund	271	8910	0032	PARS PENSION	Storm Water Fund	0.00	0.00	73.00	(73.00)
Storm Water Fund	271	8910	0041	MEDICAL INSURANCE	Storm Water Fund	0.00	0.00	174.00	(174.00)
Storm Water Fund	271	8910	0051	DENTAL INSURANCE	Storm Water Fund	0.00	0.00	12.00	(12.00)
Storm Water Fund	271	8910	0061	VISION INSURANCE	Storm Water Fund	0.00	0.00	1.00	(1.00)
Storm Water Fund	271	8910	0071	LTD NON-SAFETY	Storm Water Fund	0.00	0.00	3.00	(3.00)
Storm Water Fund	271	8910	0081	LIFE INSURANCE	Storm Water Fund	0.00	0.00	3.00	(3.00)
Storm Water Fund	271	8910	0092	MEDICARE TAX	Storm Water Fund	0.00	0.00	15.00	(15.00)
Storm Water Fund	271	8910	8000	STRORM WATER TRASH AMENDMENT	Storm Water Fund	0.00	1,000.00	1,033.00	(33.00)
Storm Water Fund	271	8910	9961	DEL MONTE MANOR STORM DRN IMPR	Storm Water Fund	10,000.00	10,000.00	0.00	10,000.00
Storm Water Fund	271	8910	9962	DEL MONTE BLVD STRM DRN IMPRV	Storm Water Fund	0.00	0.00	0.00	0.00
Storm Water Fund	271	8910	9963	90-INCH STORM DRAIN IMPROVEMENTS	Storm Water Fund	0.00	0.00	0.00	0.00
					Storm Water Fund	777,227.00	815,227.00	736,111.00	79,116.00
Public Safety Grants Fund	203	6120	3097	SAFETY EQUIPMENT-B.P. VESTS	Public Safety Grants Fund	0.00	0.00	7,463.00	(7,463.00)
Public Safety Grants Fund	207	6180	2073	SUBCONTRACTED WORK	Public Safety Grants Fund	0.00	0.00	9,230.00	(9,230.00)
Public Safety Grants Fund	218	6630	1029	TRAINING	Public Safety Grants Fund	0.00	0.00	3,844.00	(3,844.00)
Public Safety Grants Fund	218	6670	0002	OVERTIME - CSTI BACKFILL	Public Safety Grants Fund	0.00	54,700.00	10,228.00	44,472.00
Public Safety Grants Fund	218	6670	0016	DEFERRED COMPENSATION	Public Safety Grants Fund	0.00	100.00	66.00	34.00
Public Safety Grants Fund	218	6670	0031	PERS PENSION	Public Safety Grants Fund	0.00	3,500.00	3,481.00	19.00
Public Safety Grants Fund	218	6670	0041	MEDICAL INSURANCE	Public Safety Grants Fund	0.00	1,500.00	1,231.00	269.00
Public Safety Grants Fund	218	6670	0061	VISION INSURANCE	Public Safety Grants Fund	0.00	50.00	7.00	43.00
Public Safety Grants Fund	218	6670	0092	MEDICARE TAX	Public Safety Grants Fund	0.00	150.00	144.00	6.00
Public Safety Grants Fund	218	6670	2073	SUBCONTRACTED WORK	Public Safety Grants Fund	0.00	21,500.00	5,004.00	16,496.00
Public Safety Grants Fund	232	6610	8187	EQUIPMENT - RADIOS	Public Safety Grants Fund	0.00	0.00	0.00	0.00
Public Safety Grants Fund	241	6110	1029	TRAINING & EDUCATION	Public Safety Grants Fund	0.00	0.00	39.00	(39.00)
Public Safety Grants Fund	243	6110	1029	TRAINING	Public Safety Grants Fund	6,000.00	6,000.00	0.00	6,000.00
Public Safety Grants Fund	243	6110	2066	COMPUTER MAINTENANCE	Public Safety Grants Fund	0.00	0.00	15,750.00	(15,750.00)
Public Safety Grants Fund	243	6110	3095	DEPARTMENT CONSUMABLES	Public Safety Grants Fund	5,200.00	5,200.00	4,075.00	1,125.00
Public Safety Grants Fund	243	6110	4125	INVESTIGATION EXPENDITURE	Public Safety Grants Fund	8,633.00	8,633.00	9,954.00	(1,321.00)
Public Safety Grants Fund	243	6110	8184	PRVNT EQUIPMENT	Public Safety Grants Fund	3,500.00	3,500.00	5,676.00	(2,176.00)
					Public Safety Grants Fund	23,333.00	104,833.00	76,192.00	28,641.00
Community Services Fund	251	9500	7125	SENIOR ACTIVITIES	Community Services Fund	55,000.00	55,000.00	30,049.00	24,951.00
Community Services Fund	251	9500	8187	EQUIPMENT	Community Services Fund	0.00	0.00	0.00	0.00
Community Services Fund	251	9500	9398	CENTRAL SERVICE CHARGES	Community Services Fund	0.00	0.00	0.00	0.00
Community Services Fund	252	9200	8187	DEPARTMENT EQUIPMENT	Community Services Fund	6,000.00	6,000.00	3.00	5,997.00
Community Services Fund	256	9400	8187	DEPARTMENT EQUIPMENT	Community Services Fund	7,500.00	7,500.00	0.00	7,500.00
Community Services Fund	256	9400	8188	SECURITY IMPROVEMENTS	Community Services Fund	3,000.00	3,000.00	0.00	3,000.00
					Community Services Fund	71,500.00	71,500.00	30,052.00	41,448.00
Supplemental Law Enforcement Gr	221	6120	8184	POLICE EQUIPMENT	Supplemental Law Enforcement Grant Fund	125,000.00	236,064.89	116,622.00	119,442.89
					Supplemental Law Enforcement Grant Fund	125,000.00	236,064.89	116,622.00	119,442.89
Proposition 172 Fund	220	6110	2041	COUNTY COMMUNICATIONS	Proposition 172 Fund	108,200.00	108,200.00	110,007.00	(1,807.00)
Proposition 172 Fund	220	6110	9398	CENTRAL SERVICE CHARGES	Proposition 172 Fund	0.00	0.00	0.00	0.00
Proposition 172 Fund	220	6610	2041	COUNTY COMMUNICATION	Proposition 172 Fund	11,400.00	11,400.00	11,992.00	(592.00)
					Proposition 172 Fund	119,600.00	119,600.00	121,999.00	(2,399.00)
Laguna Grande Project Fund	103	8710	0001	SALARIES	Laguna Grande Project Fund	34,905.00	34,905.00	19,653.00	15,252.00
Laguna Grande Project Fund	103	8710	0002	OVERTIME	Laguna Grande Project Fund	500.00	500.00	2,295.00	(1,795.00)
Laguna Grande Project Fund	103	8710	0006	WORKERS COMPENSATION	Laguna Grande Project Fund	3,557.00	3,557.00	3,557.00	0.00
Laguna Grande Project Fund	103	8710	0016	DEFERRED COMPENSATION	Laguna Grande Project Fund	300.00	300.00	309.00	(9.00)
Laguna Grande Project Fund	103	8710	0031	PERS PENSION	Laguna Grande Project Fund	4,758.00	4,758.00	4,882.00	(124.00)

Laguna Grande Project Fund	103	8710	0033	LIUNA PENSION	Laguna Grande Project Fund	2,080.00	2,080.00	549.00	1,531.00
Laguna Grande Project Fund	103	8710	0041	MEDICAL INSURANCE	Laguna Grande Project Fund	11,255.00	11,255.00	5,682.00	5,573.00
Laguna Grande Project Fund	103	8710	0044	RETIREE MEDICAL INSURANCE	Laguna Grande Project Fund	817.00	817.00	679.00	138.00
Laguna Grande Project Fund	103	8710	0051	DENTAL INSURANCE-GUARDIAN	Laguna Grande Project Fund	833.00	833.00	435.00	398.00
Laguna Grande Project Fund	103	8710	0061	VISION INSURANCE	Laguna Grande Project Fund	80.00	80.00	38.00	42.00
Laguna Grande Project Fund	103	8710	0071	LTD	Laguna Grande Project Fund	64.00	64.00	37.00	27.00
Laguna Grande Project Fund	103	8710	0081	LIFE INSURANCE	Laguna Grande Project Fund	53.00	53.00	30.00	23.00
Laguna Grande Project Fund	103	8710	0092	MEDICARE TAX	Laguna Grande Project Fund	510.00	510.00	274.00	236.00
Laguna Grande Project Fund	103	8710	2049	UNIFORM SERVICE/LAUNDRY	Laguna Grande Project Fund	500.00	500.00	628.00	(128.00)
Laguna Grande Project Fund	103	8710	2073	SUBCONTRACTED WORK	Laguna Grande Project Fund	20,000.00	20,000.00	10,121.00	9,879.00
Laguna Grande Project Fund	103	8710	3095	DEPARTMENT CONSUMABLES	Laguna Grande Project Fund	1,000.00	1,000.00	404.00	596.00
Laguna Grande Project Fund	103	8710	5131	GAS & ELECTRIC	Laguna Grande Project Fund	23,000.00	23,000.00	8,686.00	14,314.00
Laguna Grande Project Fund	103	8710	5133	WATER	Laguna Grande Project Fund	25,000.00	25,000.00	21,628.00	3,372.00
Laguna Grande Project Fund	103	8710	9395	VEHICLE MAINTENANCE	Laguna Grande Project Fund	350.00	350.00	350.00	0.00
Laguna Grande Project Fund	103	8710	9396	LIABILITY INSURANCE	Laguna Grande Project Fund	4,339.00	4,339.00	4,339.00	0.00
Laguna Grande Project Fund	103	8710	9397	COMPUTER SYSTEM	Laguna Grande Project Fund	6,600.00	6,600.00	6,600.00	0.00
Laguna Grande Project Fund	103	8710	9398	CENTRAL SERVICE CHARGES	Laguna Grande Project Fund	26,403.00	26,403.00	26,403.00	0.00
Laguna Grande Project Fund	103	8710	9616	LOAN PAYMENT	Laguna Grande Project Fund	0.00	0.00	4,099.00	(4,099.00)
					Laguna Grande Project Fund	166,904.00	166,904.00	121,678.00	45,226.00
Community Development Block Gra	200	5410	0001	SALARIES	Community Development Block Grant Fund	37,752.00	37,752.00	48,599.00	(10,847.00)
Community Development Block Gra	200	5410	0006	WORKERS COMPENSATION	Community Development Block Grant Fund	153.00	153.00	153.00	0.00
Community Development Block Gra	200	5410	0010	MANAGEMENT LEAVE PAYOFF	Community Development Block Grant Fund	0.00	0.00	36.00	(36.00)
Community Development Block Gra	200	5410	0012	VACATION\COMP TIME PAYOFF	Community Development Block Grant Fund	0.00	0.00	715.00	(715.00)
Community Development Block Gra	200	5410	0016	DEFERRED COMPENSATION	Community Development Block Grant Fund	960.00	960.00	1,239.00	(279.00)
Community Development Block Gra	200	5410	0031	PERS PENSION	Community Development Block Grant Fund	10,967.00	10,967.00	11,865.00	(898.00)
Community Development Block Gra	200	5410	0041	MEDICAL INSURANCE	Community Development Block Grant Fund	6,931.00	6,931.00	8,855.00	(1,924.00)
Community Development Block Gra	200	5410	0051	DENTAL INSURANCE-GUARDIAN	Community Development Block Grant Fund	414.00	414.00	502.00	(88.00)
Community Development Block Gra	200	5410	0061	VISION INSURANCE	Community Development Block Grant Fund	29.00	29.00	36.00	(7.00)
Community Development Block Gra	200	5410	0071	LTD	Community Development Block Grant Fund	147.00	147.00	180.00	(33.00)
Community Development Block Gra	200	5410	0081	LIFE INSURANCE	Community Development Block Grant Fund	154.00	154.00	189.00	(35.00)
Community Development Block Gra	200	5410	0092	MEDICARE TAX	Community Development Block Grant Fund	561.00	561.00	675.00	(114.00)
Community Development Block Gra	200	5410	1025	CITY AUDIT	Community Development Block Grant Fund	4,200.00	4,200.00	4,200.00	0.00
Community Development Block Gra	200	5410	1030	CONSULTANT	Community Development Block Grant Fund	25,000.00	25,000.00	5,100.00	19,900.00
Community Development Block Gra	200	5410	2063	PUBLISHING & LEGAL ADVERTISIN	Community Development Block Grant Fund	1,500.00	1,500.00	1,015.00	485.00
Community Development Block Gra	200	5410	7167	COMMUNITY PARTNERSHP FOR YOUTH	Community Development Block Grant Fund	9,812.00	9,812.00	9,812.00	0.00
Community Development Block Gra	200	5410	7192	LEGAL SERVICES FOR SENIORS	Community Development Block Grant Fund	9,812.00	9,812.00	9,812.00	0.00
Community Development Block Gra	200	5410	7194	VILLAGE PROJECT	Community Development Block Grant Fund	9,812.00	9,812.00	9,812.00	0.00
Community Development Block Gra	200	5410	7197	GIRLS, INC.	Community Development Block Grant Fund	6,804.00	6,804.00	6,804.00	0.00
Community Development Block Gra	200	5410	7400	GREATER VICTORY TEMPLE - COMMUNIT…	Community Development Block Grant Fund	9,812.00	9,812.00	9,811.00	1.00
Community Development Block Gra	200	5410	7401	ACTION COUNCIL (PALENKE)	Community Development Block Grant Fund	9,812.00	9,812.00	9,812.00	0.00
Community Development Block Gra	200	5410	7402	ECHO	Community Development Block Grant Fund	5,000.00	5,000.00	4,699.00	301.00
Community Development Block Gra	200	5410	7403	MEALS ON WHEELS OF THE MONT PENIN	Community Development Block Grant Fund	6,804.00	6,804.00	6,804.00	0.00
Community Development Block Gra	200	5410	7500	MICROBUSINESS ASSISTANCE	Community Development Block Grant Fund	25,000.00	25,000.00	10,513.00	14,487.00
Community Development Block Gra	200	5410	7600	VETERANS TRANSITION RENOVATION	Community Development Block Grant Fund	216,238.00	216,238.00	172,264.00	43,974.00
Community Development Block Gra	200	5410	7601	DEL MONTE MANOR - SECURITY	Community Development Block Grant Fund	0.00	0.00	0.00	0.00
Community Development Block Gra	200	5410	7602	DEL MONTE MANOR - PLAYGROUND	Community Development Block Grant Fund	0.00	0.00	0.00	0.00
Community Development Block Gra	200	5410	9396	LIABILITY INSURANCE	Community Development Block Grant Fund	10,494.00	10,494.00	10,494.00	0.00
Community Development Block Gra	200	5410	9397	COMPUTER SYSTEM	Community Development Block Grant Fund	8,800.00	8,800.00	8,800.00	0.00
Community Development Block Gra	200	5410	9398	CENTRAL SERVICE CHARGES	Community Development Block Grant Fund	30,774.00	30,774.00	30,774.00	0.00
Community Development Block Gra	200	5410	9819	BOYS & GIRLS CLUB FAC IMPROV	Community Development Block Grant Fund	22,000.00	22,000.00	22,000.00	0.00
Community Development Block Gra	200	5410	9820	COMMUNITY HUMAN SVCS FAC IMPRO	Community Development Block Grant Fund	60,000.00	60,000.00	28,381.00	31,619.00
Community Development Block Gra	200	5410	9822	CUTINO EQUIPMENT	Community Development Block Grant Fund	60,114.00	0.00	0.00	0.00
Community Development Block Gra	200	5410	9823	WANDA SIDEWALK	Community Development Block Grant Fund	60,000.00	60,000.00	58,748.00	1,252.00
					Community Development Block Grant Fund	649,856.00	589,742.00	492,699.00	97,043.00
Gas Tax Fund	210	8110	0001	SALARIES	Gas Tax Fund	287,139.00	287,139.00	219,583.00	67,556.00
Gas Tax Fund	210	8110	0002	OVERTIME	Gas Tax Fund	21,849.00	21,849.00	6,564.00	15,285.00
Gas Tax Fund	210	8110	0006	WORKERS COMPENSATION	Gas Tax Fund	24,096.00	24,096.00	24,096.00	0.00
Gas Tax Fund	210	8110	0009	SICK LEAVE PAYOFF	Gas Tax Fund	0.00	0.00	16,475.00	(16,475.00)
Gas Tax Fund	210	8110	0010	MAMAGMENT LEAVE PAYOFF	Gas Tax Fund	800.00	800.00	491.00	309.00
Gas Tax Fund	210	8110	0012	VACATION\COMP TIME PAYOFF	Gas Tax Fund	2,000.00	2,000.00	323.00	1,677.00

Gas Tax Fund	210	8110	0016	DEFERRED COMPENSATION	Gas Tax Fund	4,380.00	4,380.00	2,908.00	1,472.00
Gas Tax Fund	210	8110	0017	PARS-ARS 457	Gas Tax Fund	0.00	0.00	76.00	(76.00)
Gas Tax Fund	210	8110	0020	PART-TIME HOURLY WAGES	Gas Tax Fund	10,000.00	10,000.00	4,110.00	5,890.00
Gas Tax Fund	210	8110	0031	PERS PENSION	Gas Tax Fund	47,461.00	47,461.00	45,252.00	2,209.00
Gas Tax Fund	210	8110	0032	PARS PENSION	Gas Tax Fund	5,743.00	5,743.00	1,924.00	3,819.00
Gas Tax Fund	210	8110	0033	LIUNA PENSION	Gas Tax Fund	6,240.00	6,240.00	2,173.00	4,067.00
Gas Tax Fund	210	8110	0041	MEDICAL INSURANCE	Gas Tax Fund	74,553.00	74,553.00	51,177.00	23,376.00
Gas Tax Fund	210	8110	0044	RETIREE MEDICAL INSURANCE	Gas Tax Fund	6,090.00	6,090.00	13,578.00	(7,488.00)
Gas Tax Fund	210	8110	0051	DENTAL INSURANCE-GUARDIAN	Gas Tax Fund	5,795.00	5,795.00	3,923.00	1,872.00
Gas Tax Fund	210	8110	0061	VISION INSURANCE	Gas Tax Fund	543.00	543.00	384.00	159.00
Gas Tax Fund	210	8110	0071	LTD	Gas Tax Fund	1,207.00	1,207.00	406.00	801.00
Gas Tax Fund	210	8110	0081	LIFE INSURANCE	Gas Tax Fund	1,129.00	1,129.00	364.00	765.00
Gas Tax Fund	210	8110	0092	MEDICARE TAX	Gas Tax Fund	4,235.00	4,235.00	3,412.00	823.00
Gas Tax Fund	210	8110	1029	TRAINING & EDUCATION	Gas Tax Fund	1,000.00	1,000.00	225.00	775.00
Gas Tax Fund	210	8110	1030	CONSULTANT	Gas Tax Fund	100,000.00	25,000.00	676.00	24,324.00
Gas Tax Fund	210	8110	1033	FITNESS PROGRAM	Gas Tax Fund	567.00	567.00	194.00	373.00
Gas Tax Fund	210	8110	2049	UNIFORM SERVICE/LAUNDRY	Gas Tax Fund	5,000.00	5,000.00	2,550.00	2,450.00
Gas Tax Fund	210	8110	2068	REFUSE DISPOSAL	Gas Tax Fund	3,000.00	3,000.00	2,614.00	386.00
Gas Tax Fund	210	8110	2073	SUBCONTRACTED WORK	Gas Tax Fund	40,000.00	106,000.00	87,493.00	18,507.00
Gas Tax Fund	210	8110	3092	STATIONARY SUPPLIES	Gas Tax Fund	100.00	100.00	44.00	56.00
Gas Tax Fund	210	8110	3095	DEPARTMENT CONSUMABLES	Gas Tax Fund	55,000.00	40,000.00	49,070.00	(9,070.00)
Gas Tax Fund	210	8110	3097	SAFETY EQUIPMENT	Gas Tax Fund	3,000.00	3,000.00	885.00	2,115.00
Gas Tax Fund	210	8110	3098	STREET SWEEPER BROOMS	Gas Tax Fund	0.00	0.00	0.00	0.00
Gas Tax Fund	210	8110	4122	DUES & MEMBERSHIP	Gas Tax Fund	1,000.00	1,000.00	55.00	945.00
Gas Tax Fund	210	8110	5131	GAS & ELECTRIC	Gas Tax Fund	500.00	500.00	255.00	245.00
Gas Tax Fund	210	8110	8187	DEPARTMENT EQUIPMENT	Gas Tax Fund	40,000.00	40,000.00	27,367.00	12,633.00
Gas Tax Fund	210	8110	9395	VEHICLE MAINTENANCE	Gas Tax Fund	50,800.00	50,800.00	50,800.00	0.00
Gas Tax Fund	210	8110	9396	LIABILITY INSURANCE	Gas Tax Fund	87,055.00	87,055.00	87,055.00	0.00
Gas Tax Fund	210	8110	9397	COMPUTER SYSTEM	Gas Tax Fund	19,272.00	19,272.00	19,272.00	0.00
Gas Tax Fund	210	8110	9398	CENTRAL SERVICE CHARGES	Gas Tax Fund	180,312.00	180,312.00	180,312.00	0.00
Gas Tax Fund	210	8110	9602	PRINCIPAL-COPIER LEASE	Gas Tax Fund	0.00	0.00	27,041.00	(27,041.00)
Gas Tax Fund	210	8110	9605	INTEREST EXPENSE	Gas Tax Fund	0.00	0.00	3,185.00	(3,185.00)
Gas Tax Fund	210	8110	9616	LOAN PAYMENT	Gas Tax Fund	0.00	0.00	3,092.00	(3,092.00)
Gas Tax Fund	210	8210	2059	STREET LIGHTINGS	Gas Tax Fund	270,000.00	270,000.00	217,797.00	52,203.00
Gas Tax Fund	210	8210	2077	TRAFFIC SIGNAL MAINTENANCE	Gas Tax Fund	100,000.00	100,000.00	85,781.00	14,219.00
Gas Tax Fund	210	8210	2080	CONGESTION MANAGEMENT PROGRAM	Gas Tax Fund	11,500.00	11,500.00	11,240.00	260.00
Gas Tax Fund	210	8210	2083	INTERSECTION PLANNING	Gas Tax Fund	50,000.00	270,000.00	153,342.00	116,658.00
Gas Tax Fund	210	8210	9571	PAVEMENT MANAGEMENT PROJECT	Gas Tax Fund	3,000.00	3,000.00	2,543.00	457.00
Gas Tax Fund	210	8210	9576	BICYCLE SAFE STORM GRATE	Gas Tax Fund	125,000.00	223,926.00	30,166.00	193,760.00
Gas Tax Fund	210	8210	9577	SB1 CAPITAL PROJECTS	Gas Tax Fund	1,100,000.00	1,100,000.00	358,774.00	741,226.00
Gas Tax Fund	210	8420	0001	SALARIES	Gas Tax Fund	34,905.00	34,905.00	42,222.00	(7,317.00)
Gas Tax Fund	210	8420	0002	OVERTIME	Gas Tax Fund	1,500.00	1,500.00	1,087.00	413.00
Gas Tax Fund	210	8420	0006	WORKERS COMPENSATION	Gas Tax Fund	3,557.00	3,557.00	3,557.00	0.00
Gas Tax Fund	210	8420	0016	DEFERRED COMPENSATION	Gas Tax Fund	300.00	300.00	770.00	(470.00)
Gas Tax Fund	210	8420	0031	PERS PENSION	Gas Tax Fund	5,957.00	5,957.00	8,823.00	(2,866.00)
Gas Tax Fund	210	8420	0033	LIUNA PENSION	Gas Tax Fund	2,080.00	2,080.00	930.00	1,150.00
Gas Tax Fund	210	8420	0041	MEDICAL INSURANCE	Gas Tax Fund	11,255.00	11,255.00	12,535.00	(1,280.00)
Gas Tax Fund	210	8420	0051	DENTAL INSURANCE	Gas Tax Fund	817.00	817.00	714.00	103.00
Gas Tax Fund	210	8420	0061	VISION INSURANCE	Gas Tax Fund	80.00	80.00	81.00	(1.00)
Gas Tax Fund	210	8420	0071	LTD	Gas Tax Fund	64.00	64.00	67.00	(3.00)
Gas Tax Fund	210	8420	0081	LIFE INSURANCE	Gas Tax Fund	53.00	53.00	59.00	(6.00)
Gas Tax Fund	210	8420	0092	MEDICARE TAX	Gas Tax Fund	510.00	510.00	548.00	(38.00)
Gas Tax Fund	210	8420	2049	UNIFORM SERVICE/LAUNDRY	Gas Tax Fund	1,000.00	1,000.00	628.00	372.00
Gas Tax Fund	210	8420	2093	SUBCONTRACTED WORK	Gas Tax Fund	16,395.00	16,395.00	11,542.00	4,853.00
Gas Tax Fund	210	8420	3095	DEPARTMENT CONSUMABLES	Gas Tax Fund	1,750.00	1,750.00	184.00	1,566.00
Gas Tax Fund	210	8420	3107	TOOLS	Gas Tax Fund	500.00	500.00	1,445.00	(945.00)
Gas Tax Fund	210	8420	5131	GAS & ELECTRIC	Gas Tax Fund	3,500.00	3,500.00	2,838.00	662.00
Gas Tax Fund	210	8420	5133	WATER	Gas Tax Fund	110,000.00	110,000.00	90,840.00	19,160.00
					Gas Tax Fund	2,943,589.00	3,238,515.00	1,977,917.00	1,260,598.00
PEG	291	2010	1047	AMP - PRODUCTION & BROADCAST	PEG	50,000.00	50,000.00	43,779.00	6,221.00
					PEG	50,000.00	50,000.00	43,779.00	6,221.00

SAFER - FEMA	231	6660	0020	PART-TIME HOURLY WAGES	SAFER - FEMA	0.00	7,680.00	2,640.00	5,040.00
SAFER - FEMA	231	6660	0092	MEDICARE TAX	SAFER - FEMA	0.00	0.00	37.00	(37.00)
SAFER - FEMA	231	6660	2043	TEMPORARY CONTRACT SERVICES	SAFER - FEMA	0.00	14,000.00	810.00	13,190.00
SAFER - FEMA	231	6660	3097	SAFETY EQUIPMENT	SAFER - FEMA	0.00	13,760.00	11,917.00	1,843.00
					SAFER - FEMA	0.00	35,440.00	15,404.00	20,036.00
Transportation Safety and Invest Pl	211	8110	1025	AUDIT	Transportation Safety and Invest Plan	0.00	5,000.00	5,000.00	0.00
Transportation Safety and Invest Pl	211	8110	1030	CONSULTANT	Transportation Safety and Invest Plan	0.00	0.00	0.00	0.00
					Transportation Safety and Invest Plan	0.00	5,000.00	5,000.00	0.00

CITY OF SEASIDE
STAFF REPORT

Item No.: 8.D.

TO: City Council

FROM: Craig Malin, City Manager

BY: Lesley Milton, Assistant City Manager

DATE: January 21, 2021

SUBJECT: **APPROVE ENVIRONMENTAL SERVICES COOPERATIVE AGREEMENT (ESCA) QUARTERLY REPORT**

RECOMMENDATION

Approve report as presented.

BACKGROUND

The Fort Ord Reuse Authority (FORA) officially closed all operations on June 30, 2020. Prior to sunset, the City of Seaside and FORA entered into a Memorandum of Agreement (MOA) nominating Seaside as FORA's Environmental Services Cooperative Agreement (ESCA) Successor-In-Interest (Successor). Seaside is now responsible to perform the remaining Long-Term Obligations (LTO) management responsibilities related to U.S. Army (Army) Munitions and Explosives of Concern (MEC) on ESCA property until June 30, 2028. A summary of the ESCA remediation program to date is provided below. A quarterly report is required to be prepared and submitted to the Army after review and acceptance by the City Council.

FORA ESCA Remediation Program Background:
In 2007, the Army and FORA entered into an agreement for Army-funded ESCA for the removal of remnant MEC on 3,340 acres of the former Fort Ord. Under the ESCA terms, the Army awarded FORA approximately $98 million to perform Comprehensive Environmental Response Compensation and Liability Act (CERCLA) MEC cleanup on those parcels. FORA also entered into the Administrative Order on Consent (AOC) with United States Environmental Protection Agency (EPA) and California Department of Toxic Substance Control (DTSC) (collectively referred to as Regulators) defining FORA's contractual conditions to complete the Army remediation obligations for the "ESCA parcels." FORA received ESCA property ownership after EPA approval and gubernatorial concurrence under a Finding of Suitability for Early Transfer in 2009.

The ESCA properties received Records of Decision (ROD) documenting controls required to protect public health and safety and Land Use Control Implementation Plan/Operation and Maintenance Plan (LUCIP/OMP) implementation, operation and maintenance ROD controls tailored to individual site conditions and historic MEC use. The final ESCA LUCIP/OMP documents were accepted by the Army and Regulators in February 2019. These ESCA properties received the last EPA Remedial Action Completion letter February 2019. The EPA issued a site-wide ESCA remedial completion certificate in April 2020.

Remedial Action Completion initiated the Army's long-term obligations on ESCA properties. To complete the ESCA and the AOC obligations, the Successor In interest (Seaside) is required to complete a truncated series of tasks until the expiration in 2028 to include site investigation and monitoring, ensuring compliance with the land use controls for ESCA parcels by land holding jurisdictions, mitigation, monitoring, reporting for any potential or found munitions and explosives of concern, and public information and outreach regarding land use. Should any instances of MEC occur, the contractors of Arcadis, Inc., Weston Solutions, Inc. and Westcliffe Engineers, Inc. will assist with providing LTO support services.

ESCA QUARTERLY UPDATE - Q4 2020

Staffing Changes

For continuity of programming, Seaside hired FORA's ESCA Remediation Program (RP) Senior Program Manager and the ESCA RP Coordinator (using Army ESCA funds) to facilitate the ESCA LTO Management Program. On November 5, 2020, both Stan Cook and Laura Vidaurri retired. Since then, the City has successfully recruited and hired two new staff members to manage the ESCA Program, Christopher Callaghan and Abraam Guirguis. Both individuals have an exceptional level of expertise and have proven fully capable of managing this program. The next quarter will include a robust training and onboarding program.

Jurisdiction Coordination

ESCA property could not be transferred to the jurisdictions until Army deed modifications and issuance of the Army CERCLA Warranties/Deed Amendments were completed. The ESCA property Army CERCLA Warranty and Deed modification documents were signed by FORA at Army Headquarters in Washington, D.C. and Recorded in Monterey County on June 26, 2020. The receiving Jurisdictions signed and recorded these deeds and have final ownership of their ESCA properties. During this quarter staff held coordination meetings with all land holding jurisdictions to discuss land use controls of their newly owned parcels, security issues, inspection requirements, signage and public access. ESCA staff also conducted the quarterly teleconference with EPA, DTSC, and Army jurisdiction management.

Additional coordination activities for this quarter included assisting jurisdictions to adopt changes to their existing Digging and Excavation Ordinances prohibiting private metal detection activities on the former Fort Ord (Seaside has already completed), began forming a subcommittee to develop Jurisdiction-specific ESCA property signage with safety and endangered species information, as well as assisting with the removal of an illegal off road mountain biking track that has appeared on private property.

Land Transfer Status

In Seaside's role as the LRA, staff has been activity involved in the final land transfers of Fort Ord lands to local land holding jurisdictions. We are still actively working with the US Army and regulators to get the final parcels released by the Army and anticipate all remaining parcels to be have final transfers by the end of Quarter 2, 2020.

NEXT QUARTER GOALS

During the first quarter of 2021, the ESCA Program will be focusing on the following tasks:

- Robust training for new employees including educating on Army obligations under the AOC, historical land activities, jurisdiction coordination, parcel history searches, Munitions and Explosives of Concern training, deed and record inventory
- Development of relations with the regulatory agencies, jurisdictional contacts and community stakeholders
- Building a 2021 Public Outreach Plan
- Establishment and facilitation of a multi-jurisdictional subcommittee for the development of consistent and bilingual wayfinding and public safety signage
- Development of an interactive map development of Ord trails, parcels and land use restrictions and a printed walking and biking trail map of Ord trails
- Coordination with jurisdictions and extensive public outreach on the Munitions Recognition and Safety Training which is available at http://www.fortordsafety.com/
- Convergence of online resources for the ESCA Remediation Program
- Continued inspection and monitoring of activities on ESCA parcels

FISCAL IMPACT

The actual cost to Seaside of these Army obligations will be fully reimbursed.

ATTACHMENTS

None

Reviewed for Submission to the City Council by:

Craig Malin, City Manager

CITY OF SEASIDE
STAFF REPORT

Item No.: 8.E.

TO: City Council

FROM: Craig Malin, City Manager

BY: Judy Veloz, Deputy Chief

DATE: January 21, 2021

SUBJECT: **AUTHORIZE BUDGET TRANSFER FOR POLICE DEPARTMENT BI-DIRECTIONAL AMPLIFIER**

RECOMMENDATION

Authorize the budget transfer of $17,168.06 from the Police Department Training and Education Account to the Police Department Radio Repair Account.

BACKGROUND

Radio coverage inside of the police department headquarters has historically been poor and currently, more often than not, it is non-existent. When officers enter the facility their portable radios lose connectivity to the radio system causing the potential to miss important and priority radio traffic and calls from Dispatch or other units in the field. To remedy the issue a Bi-directional Amplifier (BDA) is needed to provide portable radio coverage inside the police department.The BDA will allow officers and staff members to enter/exit and roam about the facility without losing radio coverage.

FISCAL IMPACT

The City Manager has the authority to budget transfer up to $10,000. The purpose of this item is to request a budget transfer of $17,168.06 from the Police Department Budget - Training and Education Account 100-6120-1029 to the Police Department Budget - Radio Repair Account 100-6120-2052. Due to the current COVID-19 pandemic police department training has been suspended unless the training is offered online. Because online courses do not require travel, meal, and accomodation expenses there has been a cost savings to date. After this budget transfer, it is anticipated there will be a sufficient balance remaining for any necessary training and education during this fiscal year.

ATTACHMENTS

1. BDA Quote

Reviewed for Submission to the City Council by:

Craig Malin, City Manager

Monterey County IT - Radio

Estimate

Date	January 4, 2021
Valid Until	
Quote #	
Customer ID	822

Customer:

Seaside Police Department c/o Jonathan Moore

Quote/Project Description

Installation, testing and commissioning of Bi-directional Amplifier to address the indoor coverage problem at Seaside PD building

Item #	Description	Qty.	Unit Price	Tax	Line Total
001	700 Mhz Bi-directional Amp (SKU 599903)	1	6360.00	x	6,360.00
002	698-2700 Mhz 2/5 dBi Omni LTE antenna with N Jack (SKU 399611)	5	23.67	x	118.35
003	Belden 8268 RG214/U Coaxial cable (SKU 20145)	300	5.48	x	1,644.00
004	SureGround Grounding Kit, 1/2" (SKU 313411)	1	13.57	x	13.57
005	555-2700 Mhz 2-way Power Splitter, Wilkinson N/F (SKU 291137)	5	72.00	x	360.00
006	N Male Crimp - RG8 / RG 214 (SKU 80428)	12	7.28	x	87.36
007	1/2" 50 Ohm Superflex Coax Cable (SKU 430174)	75	2.97	x	222.75
008	1/2" Superflex - N-Male Captivated (SKU441175)	2	21.37	x	42.74
009	Bulkhead Arrestor, N/F 10Mhz to 1Ghz (SKU15577)	1	62.73	x	62.73
010	Base Station Mounting Kit (SKU 91014)	1	12.83	x	12.83
011	746-896Mhz 11dBi 8 Element Yagi Antenna (SKU 353447)	1	178.93	x	178.93
012	Miscellaneous Parts	1	300.00	x	300.00
013	Labor Cost (mHrs)	50	136.50		6,825.00
					-
					-
					-
					-

Special Notes and Instructions

Labor cost may be less than the above estimate and will be billed as used.

Subtotal	$	16,228.26
Taxable	$	9,403.26
Sales Tax Rate	%	9.25
Sales Tax	$	869.80
S & H	$	70.00
Discount		-
Total	**$**	**17,168.06**

Above information is not an invoice and only an estimate of services/goods described above.
Payment will be collected in prior to provision of services/goods described in this quote.

Please confirm your acceptance of this quote by signing this document

Signature | Print Name | Date

Thank you for your business!

Should you have any enquiries concerning this quote, please contact Jeff Ackerman on 831-796-1328

855 East Laurel Drive, Salinas, Monterey County, CA, 93905
Tel: 831-796-1328 Fax: 831-796-1331 E-mail: ackermanj@co.monterey.ca.us Web: www.co.monterey.ca.us

CITY OF SEASIDE
STAFF REPORT

Item No.: 8.F.

TO: City Council

FROM: Craig Malin, City Manager

BY: Nisha Patel, Public Works Director/City Engineer

DATE: January 21, 2021

SUBJECT: **APPROVE A CONTRACT CHANGE ORDER WITH OLYMPUS AND ASSOCIATES FOR AN AMOUNT OF $86,970.12 FOR THE MUNICIPAL WATER TANK REHABILITATION PROJECT TO INCLUDE FULL REMOVAL AND RECOATING OF BOTH TANKS EXTERIOR COATING AND REPAIR OF THE EXISTING CORRODED ROOF VENTS ON BOTH TANKS.**

RECOMMENDATION

Adopt a Resolution to approve a contract change order with Olympus and Associates, Inc. (Olympus) for an amount not to exceed $86,970.12. Change Order includes cost for full existing exterior coating removal and coating application on both tanks and the replacement of the corroded roof vents at the Seaside Municipal Water Tank Site.

BACKGROUND

The Seaside Municipal Water System operates two 500,000-gallon steel tanks for the storage of potable water. A coating is applied to the exterior to inhibit corrosion and extend the life of the tanks. Tanks are inspected on 5 year intervals to insure the integrity of the tank, their associated appurtenances, and coatings remain in adequate condition. A coating has a typical life expectancy of approximately 20 years, however environmental factors associated with a coastal environment can have a negative impact on coating lifespan. The entire tank exteriors were last recoated in 2007.

The most recent inspection, conducted in February of 2018, revealed the coating of the tank roofs as deficient and requiring removal to bare metal. The report concluded the coatings for the tank walls to be in adequate condition. Samples of the underlying coating confirmed the presence of lead, thus requiring full containment of the tanks to safely implement removal. The report further noted the thickness of the exterior tank coating had reached the maximum allowable thickness and the next application of an exterior coating would require complete removal to bare metal.

On September 3, 2020, City Council awarded a construction contract to Olympus for maintenance improvements, including roof recoating of the two potable water storage tanks. The scope of work also includes safety improvements to the tank exterior ladders as well as operational improvement to tank gauges and hatches. Based upon initial budget estimates, complete removal of the entire tank coating was not included in the scope of work.

As a result of the competitive bid submitted by Olympus, it is prudent to consider implementing a complete recoating of the entire tank exteriors. The lead abatement costs to safely remove the roof coatings exceed $210,000. When the next tank inspection is conducted in 2023, the age of the coating will be approximately 18 years old and approaching the end of its useful life expectancy. It is likely the next inspection report will recommend the complete removal of tank wall coating, resulting in the necessary and costly effort to safely abate lead contaminants in the existing coating.

Staff requested a proposal from the contractor to completely remove and recoat the tank exteriors. The contractor provided a proposal on November 12, 2020 for an amount not to exceed $70,550.00 for both tanks which was presented to Council at the December 3, 2020 Council Meeting. Following this Council Meeting, Olympus informed city staff there was an error in their proposal that did not account for the removal of contract Bid Item #9 for spot repairs of exterior wall coating when providing their proposal. Consequently, the previous Change Order presented to Council was not executed.

Furthermore, as part of the inspections of the integrity of the existing tank shell and appurtenances for the tanks currently under rehabilitation, it was discovered that the roof vent support braces are corroded and require full replacement. This corrosion could only be identified once a tank is emptied. Olympus provided a revised proposal on January 8, 2021, to include the costs for full exterior coating, the removal of Bid Item #9 for spot repairs of the exterior coating, and the replacement of both roof vents for an amount not to exceed $86,970.12. It is recommended to issue a change order to properly remove and recoat the entire tank surface and to replace the roof vents of both tanks. It is also recommended to rescind Resolution No. 20-104 which previously approved $70,550.00 for full exterior coating of both water tanks.

ENVIRONMENTAL COMPLIANCE

Pursuant to preliminary review of the activities associated with this Council action in accordance with Section 15061 of the California Environmental Quality Act (CEQA) Guidelines. This project is Categorically Exempt (Class 1, Existing Facilities) Article 19, Section 15301(d). The project restores or rehabilitates deteriorated or damaged structures, facilities, or mechanical equipment to meet current standards and involves negligible or no expansion or use.

FISCAL IMPACT

The adopted budget for Water Tank Recoating Account (401-8910-9556) is $500,000. Current authorized contracts and encumbrances for the project total $482,895 which includes an authorized construction contingency of $40,748 and results in an available balance of $17,105. The Department Equipment Account (401-8620-8187) has available balance of $50,000. It is proposed to fund the change order by utilizing $34,866 of the authorized contingency and $17,105 of surplus currently available within Water Tank Recoating Account (401-8910-9556) and transfer $35,000.00 from the Department Equipment Account (401-8620-8187) to Water Tank Recoating Account (401-8910-9556).

ATTACHMENTS

1. Resolution
2. Change Order

Reviewed for Submission to the City Council by:

____
Craig Malin, City Manager

RESOLUTION NO. 20-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE

AMEND THE CONSTRUCTION CONTRACT WITH OLYMPUS AND ASSOCIATES INC. FOR THE MUNICIPAL WATER TANK REHABILITATION PROJECT AND EXECUTE CHANGE ORDER #01 TO INCLUDE FULL REMOVAL AND RECOATING OF BOTH TANKS EXTERIOR COATING AND REPAIR OF THE EXISTING CORRODED ROOF VENTS ON BOTH TANKS FOR AN AMOUNT NOT TO EXCEED $86,970.12

WHEREAS, on September 3, 2020 City Council awarded a construction contract to Olympus and Associates, Inc. (Olympus) to rehabilitate two 500,000 steel water tanks, including upgrade of the exterior ladder system to bring it up to compliance with current safety code, repair areas of corrosion, and recoating of the existing exterior roof and knuckle; and

WHEREAS the existing coating contains lead and will require full containment of the tanks to remove the coating from the roof and knuckle and contain lead particulates that are released during the removal; and

WHEREAS the existing shell wall coating is nearing the end of its useful life, and due to the lead containing coating material it will require full containment again to fully contain the lead particulates when the coating is removed; and

WHEREAS, Olympus is onsite and prepared to remove and repaint the tanks shell exterior walls within the same full containment system currently being erected at this time, saving the City from returning in the future to perform full containment and coating work on a separate future project; and

WHEREAS, after draining of the tank and performing a more detailed inspection, the existing roof vents are corroded and in need of replacement; and

WHEREAS, On November 12, 2020 Olympus provided a cost for the additional removal and coating efforts, for an amount not to exceed $70,550.00 for the work on both tanks which was presented at the December 3, 2020 Council Meeting; and

WHEREAS, Olympus informed the City an error was made in their proposal and it requires an adjustment to revise the costs in the proposal; and

WHEREAS, during the current rehabilitation of the tanks, additional corrosion of the existing roof vent braces was identified requiring full replacement of the two existing roof vents; and

WHEREAS, On January 8, 2021 Olympus provided a revised cost for the additional removal and coating efforts and the replacement roof vents, for an amount not to exceed $86,970.12 for the work on both tanks; and

WHEREAS, in accordance with Title 14, California Code of Regulations, Section 15301, "Existing Facilities" the following actions are categorically exempt from the California Environmental Quality Act (CEQA) for maintenance of existing facilities and restoration or rehabilitation of deteriorated or damaged structures;

NOW, THEREFORE BE IT RESOLVED, the City Council of the City of Seaside approves the City Manager to execute a construction contract change order to Olympus and Associates, Inc. for the Municipal Water Tanks Rehabilitation Project to include full removal and recoating of both tanks exterior tank coating and replacement of the roof vents for amount not to exceed $86,970.12; and

NOW, BE IT FURTHER RESOLVED, the City Council of the City of Seaside authorizes the Finance Director to transfer $35,000 To the Water Tanks Recoating (Acct# 401-8910-9556) from the Department Equipment (Acct# 401-8620-8187) where adequate funds are available.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Seaside duly held on the 21st day of January 2021 by the following vote:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:

____
Ian N. Oglesby, Mayor

ATTEST:

____
Lesley Milton, City Clerk

CONTRACT CHANGE ORDER #1
CONSTRUCTION CONTRACT
MUNICIPAL WATER TANKS REHABILITATION PROJECT
City of Seaside

Date: January 8, 2020 Change Requested by: _X_ City __ Consultant

Contract Date	**Project Name**
October 21, 2020	AG 20-142: Municipal Water Tanks Rehabilitation

To (Contractor): Olympus and Associates

You are hereby requested to comply with the following changes from the Contract Plans and Specifications. The contract terms and conditions shall not be modified except for as stated herein.

Description	Unit Cost	Unit	Quantity	Total
Full Removal and Painting of Existing Exterior Tank Shell	$45,275.00	EA	2	$90,550
Removal of Bid Item #9 – Tank Exterior Wall Spot Coating	-($20,000)	LS	1	-($20,000)
Replacement of Corroded Roof Vents	$8,210.06	EA	2	$16,420.12

Total of this Contract Change Order (CCO):	**$ 86,970.12**
Total CCO approved to date:	$ 0.00
Total CCO approved plus this CCO:	$ 86,970.12
Original Executed Contract:	$ 407,488.00
Total project cost to date:	$ 494,458.12

Reason for Change: City initiated request to expand scope of work to be able to address existing coating deficiencies and remediate existing lead coating materials while the tank is fully enclosed during the standard operations of the original scope of work. In addition, the roof vents were discovered to be in poor condition and need to be replaced.

Time Extension	Total Extension Time	Original Completion	Current Completion
14 CD	14 CD	May 24, 2021	June 7, 2021

This change order hereby amends the Contract, and all Contract provisions will apply hereto. The change order will become effective when approved by the authorized City representative. By signing the Change Order, the

CONTRACT CHANGE ORDER #1
CONSTRUCTION CONTRACT
MUNICIPAL WATER TANKS REHABILITATION PROJECT
City of Seaside

Contractor acknowledges and agrees that the stipulated compensation includes payment for all direct and indirect costs, schedule modification, extended overhead costs, all other fees, and cumulative impact on all other work under the Contract. Signing of the Change Order constitutes a full mutual accord and satisfaction for the changes, and the time and/or cost adjustment.

SUBMITTED BY:		
	Nisha Patel City Engineer / Public Works Director	
Signature	Name and Title	Date
CITY APPROVAL BY:		
	Craig Malin City Manager	
Signature	Name and Title	Date
CONTRACTOR ACCEPTANCE BY:		
	George Tsiopos President	01/08/2021
Signature	Name and Title	Date

CITY OF SEASIDE
STAFF REPORT

Item No.: 8.G.

TO: City Council

FROM: Craig Malin, City Manager

BY: Mary Gutierrez, Fire Chief

DATE: January 21, 2021

SUBJECT: **ADOPT A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A RADIO COMMUNICATION SITE LEASE AGREEMENT BETWEEN THE CITY OF SEASIDE AND THE COUNTY OF MONTEREY FOR THE INSTALLATION AND OPERATION OF A PUBLIC SAFETY RADIO TRANSMISSION TOWER**

RECOMMENDATION

Adopt resolution to authorize the City Manager to enter into a radio communication site lease agreement between the City of Seaside and the County of Monterey for the installation and operation of a public safety radio transmission tower.

BACKGROUND

Monterey County was recently notified by the City’s Public Works Department that the County’s radio antennas on the City’s water tower, located off Skyview Drive, will need to be removed in-order for the City to continue to maintain its infrastructure and will discontinue all leases at this water tower site, as a result. The County was already in process for modification to its public radio network system and concluded that their antennas on the City’s water tank site would be
best suited as a consolidation to the County’s existing tower site.

Also, the County proposes new radio transmission services that need to provide coverage to underserved areas of the City and County, therefore making this public radio tower site the most logical option in upgrading public radio coverage. The County will upgrade its 2-way 700 MHz VHF hand held radios to communicate for first responders and public services.

The existing (Bayonet) 30ft tower site is located to the south off from Arloncourt Road, Seaside, CA 93955, APN#: 031-151-058-000, within the City of Seaside, CA and owned by the City. Currently, Monterey County leases the property from the City for the existing 30ft public radio tower and will continue to do so for the new swapped out 80ft public radio tower. The property is zoned OSR (Open Space Recreation) on a 2.06-acre parcel, with a water reservoir, near the City's golf course location. The topography of this area consists of large bluffs with vegetation and other native grasses along a ridge. The bluff ridge borders both General Jim Moore Blvd. to the west and Eucalyptus Road to the south as a boundary. Along the bluff ridge, there are several power transmission towers that are 80+ feet in height that provides power to the residential communities both to the north and to the south of this open space area and the City's golf course area to the east. Residential communities appear to be more than 300+ feet away from Monterey County's existing public radio tower site.

SITE DESCRIPTION

The proposed Bayonet Public Radio Network Tower Project Area is located northeast of the intersection of Coe Avenue and General Jim Moore Boulevard in the City of Seaside, Monterey County. The project area is located immediately west of an existing water filtration facility. APN#: 031-151-058-000. The topography of this area consists of large bluffs with vegetation and other native grasses along a ridge. The bluff ridge borders both General Jim Moore Blvd. to the west and Eucalyptus Road to the south as a boundary. Along the bluff ridge, there are several power transmission towers that are 80+ feet in height. They provide power to the residential communities both to the north and to the south of this open space area and the City's golf course area to the east. Residential communities appear to be more than 300+ feet away from Monterey County's existing public radio tower site. As noted in the Bio Report, the area is already disturbed within the subject parcel, specifically around the City's reservoir where the existing tower resides.

PROJECT DESCRIPTION

Monterey County IT Department is currently undergoing public radio network improvements by consolidating their technology and infrastructure to further accommodate the public for the purposes of emergency management and public safety throughout the County. The County is requesting to update their existing (Bayonet) 30ft public radio tower by swapping out the tower with a new 80ft public radio tower, install a new equipment shelter, upgrade radio transmission
equipment and install a new generator with propane tank for back-up power; the radio tower site will be secured with an 8ft chain-linked fence, all for the purposes of emergency management and public safety. This proposed 80ft public radio tower replacement project will provide seamless coverage to residential and commercial areas that are currently underserved, specifically in filling coverage gaps in Sand City, Seaside, the airport and further extends coverage towards Marina along Hwy 1. The overall improvements are approximately 30% in coverage or a total of approximately an

additional 14,000 people as a result of this new proposed 80ft public radio tower replacement. This tower is solely used for the purposes of public radio transmissions. This tower will further provide collocation opportunities with additional public radio transmission allocations for future public service use. Monterey County's tower proposal meets all FCC, FAA, NEPA and other guidelines related to RF exposure health guidelines, environmental standards and cultural and natural resources requirements.

ZONING ADMINISTRATION

On September 21, 2020 the Zoning Administrator approved a Minor Use Permit-20-07 for this project.

LEGAL REVIEW

The radio communication site lease agreement has been reviewed by the City Attorney.

FISCAL IMPACT

ATTACHMENTS

1. Resolution Radio Communications Site Lease Agreement 01-07-21
2. Bayonet Lease - Seaside and Monterey County

Reviewed for Submission to the City Council by:

Craig Malin, City Manager

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE AUTHORIZING THE CITY MANAGER TO ENTER INTO A RADIO COMMUNICATION SITE LEASE AGREEMENT BETWEEN THE CITY OF SEASIDE AND THE COUNTY OF MONTEREY FOR THE INSTALLATION AND OPERATION OF A PUBLIC SAFETY RADIO TRANSMISSION TOWER.

WHEREAS, Monterey County was recently notified by the City's Public Works Department that the County's radio antennas on the City's water tower, located off Skyview Drive, will need to be removed; and,

WHEREAS, the County was already in process for modification to its public radio network system and concluded that their antennas on the City's water tank site would be best suited as a consolidation to the County's existing tower site; and,

WHEREAS, the County proposes new radio transmission services that need to provide coverage to underserved areas of the City and County, therefore making this public radio tower site the most logical option in upgrading public radio coverage; and,

WHEREAS, the existing (Bayonet) 30ft tower site is located to the south off from Arloncourt Road, Seaside, CA 93955, APN#: 031-151-058-000, within the City of Seaside, CA and owned by the City; and,

WHEREAS, currently, Monterey County leases the property from the City for the existing 30ft public radio tower and will continue to do so for the new swapped out 80ft public radio tower; and,

WHEREAS, this proposed 80ft public radio tower replacement project will provide seamless coverage to residential and commercial areas that are currently underserved, specifically in filling coverage gaps in Sand City, Seaside, the airport and further extends coverage towards Marina along Hwy 1; and

WHEREAS, on September 21, 2020 the Zoning Administrator approved a Minor Use Permit-20-07 for this project.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Seaside hereby authorizes the City Manager to enter into a radio communication site lease agreement between the City of Seaside and the County of Monterey for the installation and operation of a public safety radio transmission tower.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Seaside duly held on the 7th day of January 2021, by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

Ian N. Oglesby, Mayor

ATTEST:

Lesley Milton
City Clerk

RADIO COMMUNICATION SITE LEASE AGREEMENT

THIS RADIO COMMUNICATION SITE LEASE AGREEMENT (hereinafter "Agreement") is made and entered into by the City of Seaside, a general law municipality, (hereinafter "LESSOR") with an address at c/o City Manager, 440 Harcourt Avenue, Seaside, CA 93955, and the County of Monterey, a political subdivision of the State of California (hereinafter "LESSEE"), with an address at 168 W. Alisal St. Salinas, CA 93901.

In consideration of the mutual covenants contained herein and intending to be legally bound hereby, LESSOR and LESSEE hereby agree as follows:

1. PROPERTY, PREMISES, LICENSE TO INSTALL, MAINTAIN AND OPERATE EQUIPMENT AND ACCESS TO PROPERTY:

(A) Property. LESSOR is the owner, lessee, manager or operator of that certain real property in the County of Monterey, State of California, described as the [PW do we have a name] as outlined in Exhibit A attached hereto and Incorporated herein by reference (hereinafter "Property").

(B) Premises, License to Install, Maintain and Operate Equipment. LESSOR hereby grants to LESSEE a license to install, maintain, and operate the radio communication Equipment (as such term is defined in Section 2 below) as shown in the "Site Plan" attached hereto as Exhibit B and described in the "Equipment List" attached hereto has Exhibit C. Such license is restricted exclusively to the installation, maintenance and operation of the Equipment consistent with the specifications and in the locations identified in Exhibit B and Exhibit C (the "Premises").

(C) Access to Property. Subject to the requirements as set forth in Section 3 and Section 6 below, LESSEE shall have the non-exclusive right for pedestrian and vehicular ingress to and egress from the Property over the designated access area to the Property as described in Exhibit A, seven (7) days a week, twenty-four (24) hours a day, for the purposes of installing, maintaining, operating and repairing the Equipment, together with a license to install, maintain and operate and repair utility lines, wires, cables, conduits, lines, pipes or any other means of providing utility service, including electric and telephone service, to the Premises. LESSOR shall maintain the access area. Lessee shall obtain advance written clearance from LESSOR for any underground excavation or construction.

(D) Subject to Permit Limitations. The LESSOR's obligations to provide LESSEE a license and access are subject to any limitations thereon imposed by the LESSEE's planning and CEQA documents, the Federal Communication Commission (FCC), Monterey County Planning and Building Department, the Regional Water Quality Control Board, and the Local Enforcement Agency or any other regulatory authority with jurisdiction over the Property or telecommunications facilities.

2. PERMITTED USE:

Subject to the terms of this Agreement, LESSEE may use the Premises at the Property to install, operate and maintain the radio communications equipment and antennae and other appurtenant and incidental equipment, including, but not limited to, LESSEE's cables, wires, conduits, pipes, radios, radio shelter or cabinet, generator, and related transmission and reception hardware and software, and other personal property (hereinafter the "Equipment"), and to install, maintain, replace and repair wires, cables, conduits and pipes from the Premises to the nearest appropriate utilities provider. All such Equipment shall be installed above ground: wires, cables, conduits, and pipes necessary to connect to utility providers (including communications provider fiber optic cables) may be installed below ground in accordance with Paragraph l, above. LESSEE shall transmit and receive only within the FCC licensed frequency ranges and at the power levels specified herein. All Equipment to be installed under this Agreement shall be clearly marked by LESSEE with its identifying information which shall include the identity and phone number of LESSEE's emergency contact, FCC license number, and the transmitting and receiving frequencies of the Equipment. LESSEE shall maintain all such Equipment and related improvements in good condition and repair.

3. IMPROVEMENTS ON THE PREMISES, PERFORMANCE OF WORK AND UTILITIES:

(A) Initial Installation and Maintenance of Equipment. LESSEE accepts the Premises in an "as is" condition. LESSEE shall have the right to finance and construct approved Equipment and related improvements on the Premises at LESSEE's sole cost and expense. LESSOR hereby consents to and approves of LESSEE's initial installation of Equipment at the Premises, as depicted on Exhibit B and Exhibit C attached hereto, including installation of an entry port on the shelter. LESSEE agrees to provide to LESSOR structural analysis, equipment lists, material lists, CAD drawings, and any other technical report in its possession as requested by the LESSOR. The site currently operates under a stormwater pollution and prevention plan. Therefore, this project shall conform to all legal, regulatory and permit requirements beginning with construction and extending to project termination when all of the equipment is removed. Following the construction and initial installation of LESSEE's Equipment, LESSEE may thereafter, at its sole cost and expense, perform construction, maintenance, repairs and like-for-like replacements of its Equipment, as necessary, and appropriate for its ongoing business, subject to the terms of this Agreement, including, without limitation, this Section 3.

(B) Modifications to Equipment. LESSEE shall apply to make Modifications (as such term is defined below) to its Equipment by submitting all plans to LESSOR for LESSOR's prior approval, including geotechnical reports, foundation recommendations, structural analysis, specifications, working drawings and other information reasonably required by the LESSOR in connection with a proposed Modification, and LESSEE will be liable for the cost thereof. Any approved Modification shall be evidenced by an amendment to this Agreement. For the purposes of this Agreement, a "Modification" shall mean: (i) any change (including upgrade) to the Equipment as specified herein; (ii) any alterations in the frequency ranges or Federal Communications Commission ("FCC") licensed allocation or power levels; (iii) any addition of Equipment or occupation of additional space, or relocation of Equipment on the tower or on the ground, or relocation of ground space or equipment shelter space; or (iv) any repair to the Equipment that affects tower loading capacity.

(C) LESSOR's Improvements. LESSOR retains the right to make any improvements to the Premises and Property as reasonably deemed necessary by the LESSOR. Said improvements shall not be inconsistent with the LESSEE's use of the Premises. Nothing contained in this Agreement shall be deemed or construed in any way to limit the LESSOR's authority to exercise any right or power concerning the utilization of the Premises and Property. LESSEE's use of the Premises shall be subordinate to the LESSOR's use of the Property. LESSOR shall notify LESSEE of any intended use of the Property by the LESSOR which may be reasonably expected to affect LESSEE's use of the Premises and any such use shall not be inconsistent with nor interfere with LESSEE's use of the Premises. Such notification shall be provided by the LESSOR to the LESSEE at least 5 business days in advance of activity that may impact or interfere with LESSEE's use of the Premises.

(D) Utilities. LESSEE shall pay for all electricity and other utilities it uses. If separate metering is unavailable, LESSEE shall pay a reasonable pro rata share of such costs representing its usage.

(E) Co-Location Sublease. Subject to space availability and written approval of the LESSOR, the LESSEE may sublease space on the communications tower and Premises to future sub lessees. Lessor has no independent right to sublease space on the tower or premises. LESSEE will ensure that respective sub lessee's telecommunication operations are consistent with the standards set forth in this Agreement and that appropriate governmental approvals are received. LESSEE is entitled to fifty percent (50%) of net revenue received from any new tenants on leased Premises. Net revenue is defined as the amount paid by a new tenant to LESSEE minus any expenses incurred by LESSEE for site maintenance or site related expenses.

4. GOVERNMENTAL APPROVALS:

It is understood and agreed that LESSEE's ability to use the Premises is contingent upon its obtaining after the execution date of this Agreement all of the certificates, permits and other approvals relating to the presence and operation of the Equipment at the Premises (collectively the "Governmental Approvals") that may be required by any Federal, State or Local authorities, including all applicable FCC requirements. This requirement includes any necessary construction, building or use permits and compliance with any progress inspections that may be required by any regulatory body. In the event that any of such applications for such Governmental Approvals should be finally rejected through no fault of LESSEE or any

Governmental Approval issued to LESSEE is canceled, expires, lapses, or is otherwise withdrawn or terminated by governmental authority through no fault of LESSEE so that LESSEE in its sole discretion will be unable to use the Premises for its intended purposes or the LESSEE determines that the Premises are no longer technically compatible for its intended use, LESSEE shall have the right to terminate this Agreement. Notice of the LESSEE's exercise of its right to terminate shall be given to LESSOR in writing by certified mail, return receipt requested, and shall be effective upon the mailing of such notice by the LESSEE. Upon such termination, this Agreement shall be of no further force or effect except to the extent of the representations, warranties and indemnities made by each party to the other hereunder. Otherwise, all the parties shall have no further obligations, including the payment of money, to each other.

5. INTERFERENCE:

(A) Interference to LESSEE's Operations. LESSOR agrees that neither LESSOR nor LESSOR's other users of the Property or property adjacent to the Property controlled or owned by LESSOR, whose communications equipment is installed or modified subsequently to LESSEE's Equipment ("Subsequent Use"), shall permit their communications equipment to interfere with LESSEE's permitted transmissions or reception. In the event that LESSEE experiences Radio Frequency ("RE') interference caused by such Subsequent Use, LESSEE shall notify LESSOR in writing of such RF interference and LESSOR shall cause the party whose Subsequent Use is causing said RF interference to reduce power and/or cease operations in order to correct and eliminate such RF interference within seventy-two (72) hours after LESSOR's receipt of such notice. In the event LESSOR is notified of any RF interference experienced by LESSEE alleged to be caused by a Subsequent Use, the entity responsible for the Subsequent Use shall be obligated to perform (or cause to be performed) whatever actions are commercially reasonable and necessary at no cost or expense to LESSEE to eliminate such RF interference. LESSOR further agrees that any licenses or other agreements with third parties for a Subsequent Use will contain provisions that similarly require such users to correct or eliminate RF interference with LESSEE's operation of its Equipment following receipt of a notice of such interference.

6. AUTHORIZED PERSONS, NOTICE RELATING TO ACCESS, PERMITS AND APPROVALS:

(A) Authorized Persons: Safety of Personnel. LESSEE's right of access shall be limited to authorized employees, contractors or subcontractors of LESSEE, or persons under their direct supervision. LESSEE shall not allow any person to climb a tower at the Property without ensuring that such person works for a vendor approved by LESSOR for the subject work; provided, however, LESSEE may allow a person to climb a tower at the Property if LESSEE ensures that such person works for a vendor approved by LESSOR for the subject work.

(B) Permits, Authorizations and Licenses. LESSEE shall be solely responsible for obtaining and maintaining, at its own expense, all permits, authorizations and licenses associated with its occupancy of Premises at the Property and utilization of Equipment thereon and shall promptly provide copies thereof to LESSOR.

(C) Zoning Approval. LESSEE must provide LESSOR with copies of any zoning application or amendment that LESSEE submits to the applicable zoning authority in relation to its installation or modification of Equipment at the Property. LESSOR reserves the right to require reasonable revisions to any such zoning application or amendment. LESSOR also reserves the right, prior to any decision by the applicable zoning authority, to approve or reject any conditions of approval, limitations or other obligations that would apply to the owner of the Property, or any existing or future Property licensee, as a condition of such zoning authority's approval; provided, however, LESSOR shall not unreasonably withhold or delay approval of any such conditions of approval, limitations or other obligations. LESSEE agrees that any Modification, or change in use of the Premises, as approved herein, may require an amendment hereto which may entitle LESSOR to additional compensation. LESSEE shall be solely responsible for all costs and expenses associated with (i) any zoning application or amendment submitted by LESSEE, (ii) making any improvements or performing any other obligations required as a condition of approval with respect to same and (iii) any other related expenses.

7. LEASE FEE AND OTHER CHARGES:

For the rights granted under this Agreement, LESSEE shall pay to LESSOR a fee (hereinafter "Lease Fee") in the amount of One Dollar ($ 1.00) annually for the Equipment on the Property as detailed in Exhibit B and Exhibit C. LESSEE shall pay the first Lease Fee within sixty (60) days after the Commencement Date (as such term is defined in Section 8 below). The Lease Fee shall be made to (need not be sent certified); City of Seaside, c/o City Manager, 440 Harcourt Avenue, Seaside CA 93955. For all subsequent years during the lease term, the LESSOR shall provide a written invoice to LESSEE prior to each anniversary of the Commencement Date. The Lease Fee shall be paid within thirty (30) days after LESSEE's receipt of written invoice from LESSOR; provided, however, LESSOR's failure to submit any invoice in accordance herewith shall not be construed as a waiver of any right thereto.

8. TERM OF AGREEMENT:

The initial term of this Agreement shall commence on the date this Agreement is fully executed by the parties or the first (1^{st}) day of the month following the date LESSEE is granted a building permit by the governmental agency charged with issuing such permits that allows the operation of the antennae(s) for its intended use, whichever event occurs last (the "Commencement Date"). The initial term of this Agreement shall be for five (5) years.

Lease Term: The term of this Lease (”Lease Term”) shall be for ten (10) years, commencing on _______________(“Lease Commencement Date”) and ending on _____________, with rights of extension of the Lease Term are hereinafter set forth.

Extended Term: Upon completion of the initial Lease Term, the LESSEE may renew the Lease for one additional ten (10) year term (“First Extended Term”), and upon the expiration of the First Extended Term, the LESSEE may renew the Lease for a second additional ten (10) year term (“Second Extended Term”). LESSEE shall give LESSOR advance written notice of its intent to renew ninety (90) days prior to expiration of the initial Lease Term or First Extended Term.

9. FISCAL OUT CLAUSE:

Notwithstanding any other provisions of this Agreement, LESSEE may, at its sole option, terminate this Agreement by providing at least thirty (30) days prior written notice to LESSOR. Such termination shall be without penalty to LESSEE. Such right of termination shall not be construed so as to permit LESSEE to terminate this Agreement in order to lease other premises for a similar purpose in the same general area.

10. EXTENSIONS:

This Agreement shall automatically be extended for three (3) additional five (5) year terms unless the either party provides written notice to the other of its election not to extend the term at least six (6) months prior to the end of the then current term.

11. HOLDOVER:

LESSEE shall remove its Equipment from the Property prior to the expiration or termination of this Agreement. Should LESSEE's Equipment remain at the Property after the expiration or termination of this Agreement, no tenancy or interest in the Property shall result, but this "holding over" shall be an unlawful detainer and all such Equipment shall be subject to immediate removal. LESSEE shall, upon demand, pay to LESSOR, as a holdover fee, a sum equal to one-eighth (1/8) the annual Lease Fee (based on the amount of the Lease Fee at the time of said expiration or termination, for each month during which LESSEE shall "holdover' at the Property after the expiration or termination of this Agreement.

12. ASSIGNMENT:

Neither this Agreement nor any rights hereunder shall be sold, transferred or assigned by the LESSEE without the written consent of LESSOR, which consent shall not be unreasonably withheld, conditioned or delayed, unless the assignment is to a non-governmental agency, in which case LESSOR may refuse to consent to the assignment at its reasonably exercised discretion. Any such approved assignment shall be evidenced by a form provided by LESSOR and executed by LESSOR, LESSEE and the assignee. Notwithstanding the above, LESSEE may assign this Agreement, without written consent by LESSOR upon one hundred eighty (180) days prior written notice to LESSOR, to LESSEE's principal, or any wholly-owned subsidiary of its principal or to any entity which acquires all or substantially all of LESSEE's assets in the market defined by the FCC in which the Property is located by reason of a merger, acquisition, or other business reorganization, or to another government or quasi-government entity. LESSEE shall not share the use of its Equipment with any non-governmental third party.

13. NOTICES:

Any demand or notice which either party shall be required, or may desire, to make upon or give to the other hereunder shall be in writing and shall be delivered (i) by established express delivery service which maintains delivery records, (ii) personally upon the other, or (iii) by prepaid certified or registered mail, return receipt requested. All notices shall be effective upon receipt, or upon attempted delivery if delivery is refused. The notices shall be sent to the parties at the following addresses:

To LESSEE: County of Monterey
Contract/Purchasing Officer
168 W. Alisal St.
Salinas, CA 93901

With a copy that shall not constitute notice to:

To LESSOR: City of Seaside/C/O City Manager
440 Harcourt Avenue

Seaside, CA 93955

w/Email Copy to: cityattorney@ci.seaside.ca.us

Either party may, from time to time, designate any other address for this purpose by written notice to the other party. Either party for general communication may use telephone, email or facsimile.

14. ACKNOWLEDGMENT OF TITLE:

It is understood and agreed that LESSEE, by the acceptance of this Agreement and by the use or occupancy of said Premises, has not acquired and shall not acquire hereafter any property rights or interest in or to said Premises (other than the leasehold interest granted herein), and LESSEE may use the Premises only as herein provided. LESSEE shall not have, nor will it obtain, any right or claim to the continued use of said Premises beyond that specifically given in this Agreement. LESSOR covenants that LESSEE, on paying the Lease Fee and performing all the terms, covenants, and conditions of this Agreement, shall peaceably and quietly have, hold and enjoy the Premises, subject to the terms, covenants and conditions set forth herein. LESSOR covenants that LESSOR has full power and authority to enter into and perform this Agreement and to grant the rights granted to LESSEE hereunder, subject to the terms, covenants and conditions set forth herein.

15. REPAIRS:

LESSEE shall be responsible for all maintenance and repairs of LESSEE's Equipment, and LESSEE shall keep its installation, including but not limited to, fencing and screening, in good, neat and clean condition in conformity with the standards of the local governing body regulations and the Site Rules. LESSEE shall be responsible for the timely repair of all damage to the Premises and Property caused by the negligence or willful misconduct of LESSEE, its employees, agents or business vendors.

16. INSPECTION:

The LESSOR shall have the right at all times to enter upon said Premises to inspect the Equipment and determine if said use is to the satisfaction of LESSOR; provided, however, that LESSOR shall not alter, adjust, move, disrupt or otherwise affect the operation of the LESSEE's Equipment, except as LESSOR may otherwise be permitted as set forth herein. If LESSOR alters, adjusts, moves, disrupts or otherwise affects the operation of LESSEE's Equipment during the inspection in such a manner to cause damage to LESSEE's Equipment, LESSOR shall be liable for the actual, direct damages to the Equipment.

17. INSURANCE AND INDEMNIFICATION:

(A) Insurance Requirements. LESSEE, at LESSEE'S own expense throughout the Term of this agreement, as extended, shall comply with the insurance requirements attached hereto as Exhibit E and incorporated by reference herein. In the event that LESSEE is self-insured in any or all of the aforementioned insurance areas, a letter certifying that LESSEE is lawfully self-insured shall be furnished upon request of the LESSOR prior to execution of this Agreement, or during the term of the Agreement.

(B) Proof of Insurance. Upon the request of the LESSOR, the LESSEE shall deposit with LESSOR evidence of insurance or self-insurance in forms reasonably satisfactory to LESSOR, indicating compliance with the insurance provisions of this Agreement. LESSEE shall keep the insurance or self-insurance in effect throughout the Term of the Agreement, and as the same may be extended.

(C) Indemnification. LESSEE, during the term hereof, shall indemnify and hold harmless the LESSOR from and against any and all claims and demands for injuries to persons or loss of life, or damage to property, occurring within the Premises and arising out of the installation, operation, or maintenance of the Equipment on the Premises by the LESSEE, excepting however, such claims and demands for injuries to persons or loss of life, or damage to property, caused by acts or omissions of the LESSOR.

LESSOR, during the term hereof, shall indemnify and hold harmless the LESSEE from and against any and all claims and demands for injuries to persons or loss of life, or damage to property, occurring within the Premises and arising out of the fault or negligence of the LESSOR.

18. CONDEMNATION:

If any part of the Property shall be taken under the power of eminent domain LESSOR and LESSEE shall be entitled to assert their respective claims in accordance with applicable state law.

19. CASUALTY:

In the event that the Property, or any part thereof, is damaged by fire or other casualty not caused by LESSEE, LESSOR shall have ninety (90) days from the date of damage, if the damage is less than total destruction of the Property, in which to make repairs, and one hundred eighty (180) days from date of destruction, if the Property (including the tower structure) is destroyed, in which to replace the destroyed portion of the Property. If LESSOR fails for any reason to make such repair or restoration within the stipulated period and the damage or destruction effectively precludes LESSEE's use of the Property as authorized under this Agreement, then either party may, at its option, terminate this Agreement without further liability of the parties, as of the date of partial or complete destruction. If, for any reason whatsoever, LESSEE's use of the Property is interrupted due to casualty, in addition to the aforementioned termination right, LESSEE's sole remedy shall be abatement of the Lease Fee for the period during which LESSEE's use of the Property is interrupted. Except with regard to repair of the Property as stated in this Section 19, LESSOR shall not be responsible for any damage caused by vandalism or acts of God. In no event shall LESSOR be liable to LESSEE for damage to the Equipment or interruption or termination of LESSEE's operations caused by forces majeure or acts of God.

20. USE OF HAZARDOUS CHEMICALS:

LESSEE must inform LESSOR if it will house batteries or fuel tanks at the Property. The use of any other hazardous chemicals at the Property requires LESSOR's prior written approval. LESSEE agrees to provide to LESSOR no later than each January 15th, an annual inventory of its hazardous chemicals at the Property. Upon LESSEE'S request, LESSOR shall supply copies of any "Phase I" environmental investigation reports in its possession for the Property, unless such delivery is prohibited by agreement with a third party. LESSEE may commission any "Phase l" environmental assessments at its own expense and shall provide copies of reports based on such studies to LESSOR. "Phase Il" environmental assessments must be approved by

LESSOR prior to initiation and a Phase Il Environmental Investigation Access Agreement must be executed if LESSEE will use its contractor to perform the study. Notwithstanding the foregoing, the performance of any environmental study at the Property is subject to any restrictions in the Prime Lease.

21. CONDITION OF PREMISES UPON TERMINATION:

Within thirty (30) days after termination or expiration of this Agreement, LESSEE at its sole cost and expense shall remove all of LESSEE's Equipment from the Premises to the extent reasonably requested by LESSOR and restore the Premises as nearly as possible to the condition in which it existed immediately prior to the Commencement Date, including, but not limited to, removing rooftop mounts and tie downs (if applicable), electrical conduits, cabling and switches, whether underground or above-ground, reasonable wear and tear excepted.

22. REAL ESTATE TAXES:

LESSEE shall pay all personal property taxes assessed against the LESSEE's personal property that is located within the Property. LESSOR shall pay all real property taxes and all other fees assessed against the LESSOR's premises or LESSOR's personal property or improvements thereon owned and maintained by the LESSOR.

23. DEFAULT, REMEDIES AND WAIVER OF CONSEQUENTIAL DAMAGES:

Notwithstanding any other provision to the contrary contained herein this Agreement, in the event there is a default by the LESSEE with respect to any of the provisions of this Agreement or its obligations under it, then the LESSOR shall give LESSEE written notice of such default. After receipt of such written notice, the LESSEE shall have ten (10) days to cure any monetary default and thirty (30) days to cure any non-monetary default (i.e., a default not related to timeliness of payments), provided that such thirty (30) day period will be extended as required if the nature of the cure is such that it reasonably requires more than thirty (30) days and the LESSEE commences the cure within the thirty (30) day period and thereafter continuously and diligently pursues the cure to completion. The LESSOR may not maintain any action or effect any remedies for default against the LESSEE unless and until the LESSEE has failed to cure the same within the time periods provided in this Section 23.

In the event that LESSEE fails to cure a default within 30 days or as otherwise provided in this section, LESSOR may take possession of the Premises and remove all LESSEE improvements from the Premises in accordance with applicable laws. LESSOR shall invoice LESSEE, which invoice shall be accompanied by all supporting documentation for such time and costs and for any reasonable staff time related to removal of equipment resulting from default after LESSEE's receipt of written notice and opportunity to cure as defined in this section.

24. GOVERNING LAW AND VENUE:

The laws of the State of California, regardless of conflict of law principles, shall govern this Agreement. The duties and obligations of the parties created hereunder are performable in Monterey County, and such county shall be the venue for any action or proceeding that may be brought or arise by reason or connection with this Agreement.

25. RECORDING:

LESSOR agrees to execute a memorandum of this Agreement that LESSEE may record with the appropriate Recording Officer using the format identified as Exhibit D, and LESSEE shall pay all costs associated with recording, if there are any. The date set forth in the memorandum of this Agreement is for recording purposes only and bears no reference to Lease Fee payments. In the event that this Agreement is terminated prior to the end of its term, LESSEE grants to LESSOR a power of attorney to execute and record any instrument necessary to evidence said termination.

26. SUBORDINATION, NON-DISTURBANCE AND ATTORNMENT:

(A) Subordination. Subject to Section 26(B) below, this Agreement and LESSEE's rights hereunder are and will be subject and subordinate in all respects to: (i) any and all mortgages, deeds of trust or other deeds, and any similar security agreements that encumber the Property to secure the debt of LESSOR (collectively, "Security Instrument") from LESSOR in favor of any and all lenders, creditors, indenture trustees and similar parties (collectively, "Lender") insofar as the Security Instrument affects the property of which the Property forms a part; (ii) any and all advances to be made thereunder; and (iii) any and all renewals, extensions, modifications, consolidations and replacements thereof. Said subordination is made with the same force and effect as if the Security Instrument had been executed prior to the execution of this Agreement.

(B) Non-Disturbance. The subordination described in Section 26(A) is conditioned upon the agreement by Lender that, so long as this Agreement is in full force and effect and LESSEE is not in material default (beyond applicable notice and cure periods) hereunder, Lender, for itself and on behalf of its successors in interest, and for any person acquiring title to LESSOR's interest in the real property of which the Property forms a part (an "Acquiring Party") through a Conveyance (as such term is defined in Section 26(C) below), agrees that the right of possession of the Property and all other rights of LESSEE pursuant to the terms of this Agreement shall remain in full force and effect and shall not be affected or disturbed by Lender in the exercise of its rights under the Security Instrument.

(C) Liability of Parties. LESSEE and LESSOR agree (i) that any exercise by a Lender of its rights under the Security Instrument, including a foreclosure, sheriffs or trustee's sale under the power of sale contained in the Security Instrument, the termination of any superior lease of the Property and any other transfer, sale or conveyance of the LESSOR's interest in the property of which the Property forms a part under peril of foreclosure or similar remedy, including, without limitation to the generality of the foregoing, an assignment or sale in lieu of foreclosure or similar remedy ("Conveyance") shall be made subject to this Agreement and the rights of LESSEE hereunder and (ii) that the parties shall be bound to one another and have the same remedies against one another for any breach of this Agreement as LESSEE and LESSOR had before such Conveyance; provided, however, that Lender or any Acquiring Party shall not be liable for any act or omission of LESSOR or any other predecessor-in-interest to Lender or any Acquiring Party. LESSEE agrees that Lender may join LESSEE as a party in any action or proceeding to foreclose, provided that such joinder is necessary to foreclose on the Security Instrument and not for the purpose of terminating this Agreement.

(D) Attornment. LESSEE agrees that, upon receipt by LESSEE of notice to attorn from Lender or any Acquiring Party, along with reasonable supporting documentation, (i) LESSEE shall not seek to terminate this Agreement and shall remain bound under this Agreement, and (ii) LESSEE shall attorn to, accept and recognize Lender or any Acquiring Party as the licensor or lessor hereunder pursuant to the provisions expressly set forth herein for the then remaining balance of the Term of this Agreement and any extensions or expansions thereof as made pursuant hereto. LESSEE agrees, however, to execute and deliver, at any time and from time to time, upon the request of Lender or any Acquiring Party any reasonable instrument which may be necessary or appropriate to evidence such attornment.

27. COMPLIANCE WITH LAWS:

LESSEE shall maintain and operate its Equipment during the term of this Agreement in compliance with all present and future rules and regulations of any local, State, or Federal authority having jurisdiction with respect hereto, including without limitation, the rules and regulations of the FCC, the Federal Aviation Administration (the "FAA"), and the Occupational Safety and Health Administration ("OSHA").

28. RF EMISSIONS COMPLIANCE:

LESSEE is aware of its obligation to comply with all applicable rules and regulations of the FCC pertaining to RF emissions standards, as well as applicable rules and / or regulations of any other federal or state agency (including but not limited to OSHA) having jurisdiction over the installation, operation, maintenance, and / or working conditions involving RF emissions and / or safety and work standards performed on or near communication towers and antennas. LESSEE agrees to be solely responsible for compliance with all applicable FCC and other governmental requirements with respect to installation, operation, and maintenance of its Equipment and for repairs to its Equipment at the Premises. LESSEE will immediately remedy its operations to comply with such laws, rules, and regulations as they apply to its operations and / or the operations of all licensed users at the Premises to comply individually and in the aggregate with all applicable FCC and other governmental RF emissions standards.

29. RF EXPOSURE:

LESSEE agrees to reduce power or suspend operation of its Equipment if necessary and upon reasonable notice to prevent exposure of workers or the public to RF radiation in excess of the then-existing regulatory standards.

30. LIENS:

LESSEE shall keep the Premises, the Property and any interest it or LESSOR has therein free from any liens arising from any work performed, materials furnished or obligations incurred by or at the request of LESSEE, including any mortgages or other financing obligations, and shall discharge any such lien filed, in a manner satisfactory to LESSOR, within thirty (30) days after LESSEE receives written notice from any party that the lien has been filed.

31. WITHDRAWAL OR TERMINATION OF APPROVAL OR PERMIT:

In the event any previously approved zoning or other permit of a government entity or agency affecting the use of the Property as a communications facility is withdrawn or terminated, this Agreement shall be deemed to have been terminated effective as of the date of the termination of the permit or approval.

32. MISCELLANEOUS:

(A) Prior Agreement Superseded. This Agreement, including the exhibits attached hereto, constitutes the entire agreement and understanding between the parties, and revokes and supersedes all other oral or written offers, negotiations and other agreements between the parties, concerning the subject matter contained herein.

(B) Amendments. This Agreement may be amended or modified only by an instrument in writing signed by the LESSEE and the LESSOR.

(C) Integration. This Agreement, including the exhibits, represent the entire Agreement between the LESSEE and LESSOR with respect to the subject matter of the Agreement and shall supersede all prior negotiations, representations, or agreements, either written or oral, between the LESSEE and LESSOR as of the effective date of this Agreement, which is the date of later execution

(D) No Waiver. No provision of this Agreement will be deemed to have been waived by either party unless the waiver is in writing and signed by the party against whom enforcement is attempted. No custom or practice which may develop between the parties in the administration of the terms of this Agreement shall be construed to waive or lessen any parties' right to insist upon strict performance of the terms of this Agreement. The rights granted in this Agreement are cumulative of every other right or remedy that the enforcing party may otherwise have at law or in equity or by statute, and the exercise of one or more rights or remedies will not prejudice or impair the concurrent or subsequent exercise of other rights or remedies.

(E) Non-exclusive Agreement. This Agreement is non-exclusive and both LESSEE and LESSOR expressly reserve the right to contract with other entities for the same or similar services.

(F) Authority. Any individual executing this Agreement on behalf of the LESSEE or the LESSOR represents and warrants hereby that he or she has the requisite authority to enter into this Agreement on behalf of such party and bind the party to the terms and conditions of this Agreement.

(G) Successors and Assigns. Subject to any provision hereof restricting assignment or subletting by LESSEE, this Agreement shall bind the parties, their personal representatives, successors, and assigns.

(H) Severability. If any provision of this Agreement is invalid or unenforceable with respect to any party, the remainder of this Agreement, or the application of such provision to persons other than those as to whom it is held invalid or unenforceable, shall not be affected and each provision of this Agreement shall be deemed valid and enforceable to the fullest extent permitted by law. The parties agree to promptly renegotiate in good faith any provision held to be invalid or unenforceable under this paragraph.

(I) Time is of the Essence. Time is of the essence in each and every provision of this Agreement.

IN WITNESS WHEREOF, the hereto have executed this Agreement on the dates appearing below their respective authorized signatures.

Attachment A: LEGAL DESCRIPTION OF PROPERTY

The proposed Bayonet Public Radio Network Tower Project Area is located northeast of the intersection of Coe Avenue and General Jim Moore Boulevard in the City of Seaside, Monterey County. The project area is located immediately west of an existing water filtration facility. APN# 031-151-058-000.

The topography of this area consists of large bluffs with vegetation and other native grasses along a ridge. The bluff ridge borders both General Jim Moore Blvd. to the west and Eucalyptus Road to the south as a boundary. Along the bluff ridge, there are several power transmission towers that are 80+ feet in height that provides power to the residential communities both to the north and to the south of this open space area and the City's golf course area to the east. Residential communities appear to be more than 300+ feet away from Monterey County's existing public radio tower site.

LEGAL DESCRIPTION OF 1,526 SQ. FT. LEASE AREA:

All that certain lease area parcel of land, situate, lying and being in Monterey County, California, being a portion of the lands described in Plat Book 23 at page 83 of the Monterey County Register of Deeds and being more particularly described as follows:

Commencing at an existing iron pipe being a corner of the parcel described in Plat Book 23, Page 83, and having California Zone IV State Plane Coordinates of Northing = 2,123,003.47', and Easting = 5,736,245.24'; thence from the point of commencement, South 11'21'33" West, a distance of 771.77 feet to a point on the Northwest corner of the described lease area, said point being the true point of beginning, and having California Zone IV State plane coordinates of Northing = 2,122,246.81', and Easting = 5,736,093.23'; thence from the point of beginning South 70'34'51" East, a distance of 22.75 feet to a point; thence South 19'24'09" West for a distance of 61.42 Feet to a point; thence North 70'34'51 Est for a distance of 26.95 feet to a point; thence North 23'19'49" east for a distance of 61.56 feet to the point of beginning.

Said lease area parcel containing 1,526 square feet or 0.035 acres more or less.

Exhibit to Radio Communication Site Lease Agreement
Attachment B: SITE PLAN

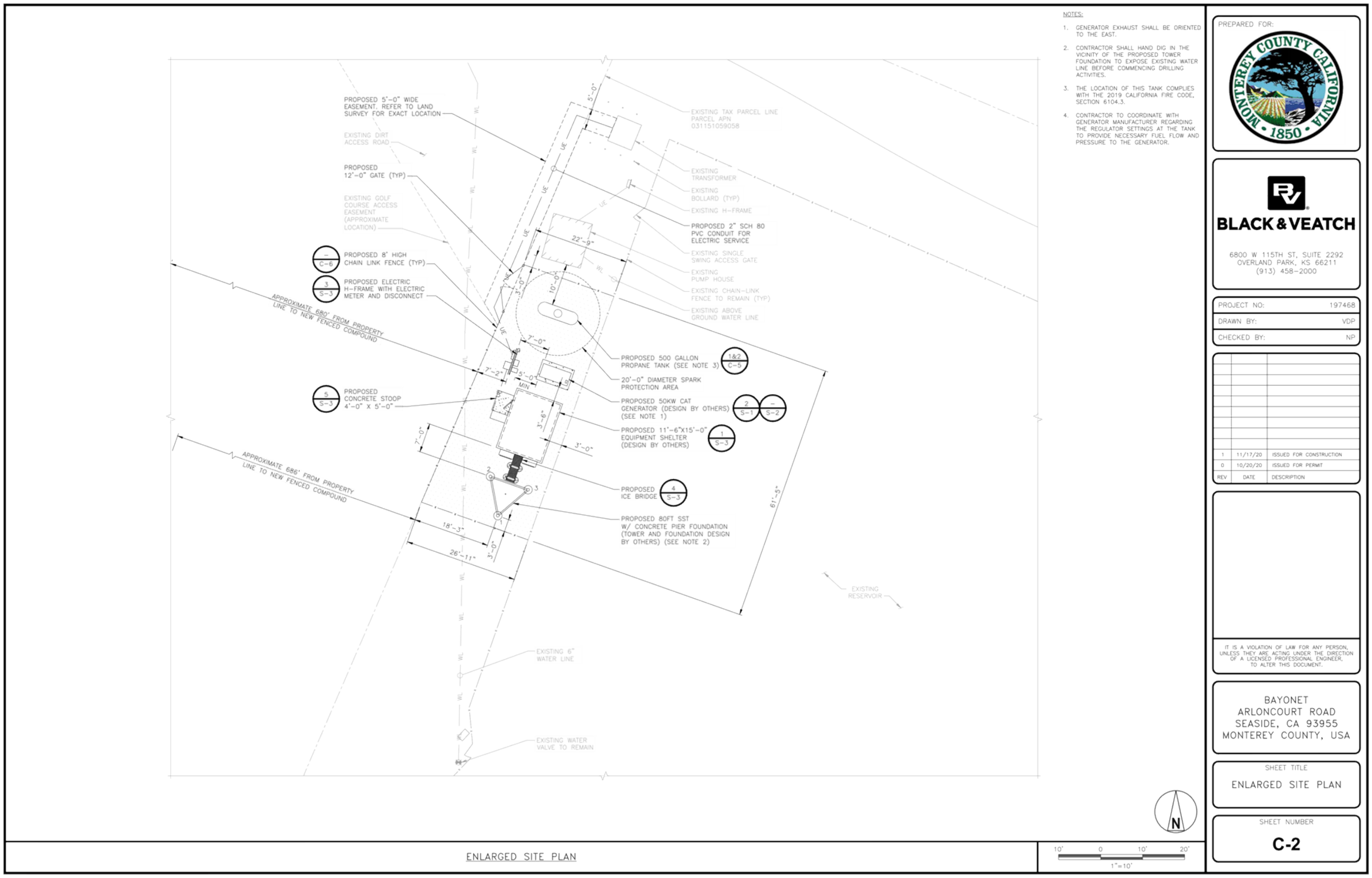


Exhibit to Radio Communication Site Lease Agreement

Attachment C: Equipment List

1 Concrete shelter, 11.6 ft x 15 ft, on concrete foundation
1 Steel tower, 80 ft., on concrete foundation
1 Cable ice bridge with concrete footings
1 Generator, 50 kW, on concrete foundation Associated wiring
1 Liquid propane fuel tank, 500 gal, on concrete foundation Associated piping
1 Floor standing UPS
3 Equipment racks containing microwave radios and associated equipment
3 Equipment racks containing RF radios and associated equipment
Various routers and switches for networking and backhaul
Associated power supplies
Cabling necessary to provide interconnections between systems and tower mounted antennas

Attachment D: MEMORANDUM OF LEASE

Recording Requested By:

And When Recorded Return to:

APN: ________________________________

Re: Sitete #____________________;Cell Site Name: ________________________

State: California

County: Monterey

MEMORANDUM

OF

LEASE

This Memorandum of Lease is entered into on this ___ day of ______________, ____ by and between ONSERT LESSEE NAME] (hereinafter referred to as "Lessor") and [INSERT LESSEE NAME] (hereinafter referred to as "Lessee"),

1. Lessor and Lessee entered into a certain Lease Agreement ("Agreement") on the [DATE], for the purpose of installing, operating and maintaining a communications facility and other improvements. All of the foregoing are set forth in the Agreement.

2. The term of the Agreement is for five (5) years commencing on the day the Agreement is executed by the parties with three (3) successive five (5) year options to renew.

3. The Land which is the subject to the Agreement is described in Exhibit A annexed hereto.

Exhibit to Radio Communication Site Lease Agreement

IN WITNESS WHEREOF, the parties have executed this Memorandum of Agreement as of the day and year first above written.

LESSOR	LESSEE
________________________	________________________
By:____________________	By:____________________
Its:_____________________	Its:_____________________
Date:___________________	Date:___________________
Approved as to Form	Approved as to Form
By:	By:
Title:	Title:
Date:	Date:

Exhibit

Attachment E: INSURANCE

Before the commencement of work by Lessee on the Site, Lessee shall submit Certificates of Insurance and Endorsements evidencing that Lessee has obtained the necessary forms of coverage and minimal amounts specified by Lessor.

A. MINIMUM SCOPE OF INSIJRANCE

1) General Liability: Either Comprehensive General Liability Insurance or Commercial Liability Insurance or Self Insurance that is permitted and licensed by the State of California

2) Automobile Liability Insurance. Either commercial auto insurance offered by insurance carriers licensed to sell auto liability insurance in California or Self Insurance that is permitted and licensed by the State of California.

3) Workers' Compensation and Employer Liability Insurance. Either standard insurance offered by insurance carriers or self insurance that is permitted and licensed by the State of California.

4) Professional Liability Insurance. Either Self Insurance or standard coverage . offered by insurance carriers, but only when the contract involves professional services such as engineering architectural, legal, accounting, instructing, consulting, medical, and other professional services.

5) Contractors Pollution Liability. Either standard insurance offered by .insurance carriers or Self Insurance that is permitted and licensed by tile State of California.

6) Waiver of Subrogation. Lessee's comprehensive general liability insurance . or- commercial liability insurance (if Lessee maintains either comprehensive general liability insurance or commercial liability insurance), automobile liability insurance (if Lessee maintains automobile liability insurance), worker's compensation insurance (if Lessee maintains worker's compensation insurance), and umbrella insurance policy (if Lessee maintains an umbrella insurance policy) shall provide a waiver of subrogation, in favor of Lessor.

B. MINIMUM LIMITS OF INSURANCE

1) General Liability: At least $2,000,000 combined single limit per occurrence coverage for bodily injury, personal injury and property damage, plus an annual aggregate of at least $2,000,000; an umbrella policy may be used to attain such minimum coverage.

2) Automobile Liability. Policy limits shall be at least S combined single limit for bodily injury and property damage for autos used by Lessee to fulfill the requirements of this contract.

3) Workers' Compensation and Employer's Liability. Workers' Compensation insurance At statutory limits and Employer's Liability insurance each with policy limits of at least $1,000,000 for bodily injury or disease.

4) Professional Liability Insurance (Only applies when contracting for professional services). Professional liability insurance covering Lessee's negligent acts or omissions (for professional services in connection with this Site Lease Agreement) shall be provided in an amount of at least $1,000,000 per occurrence or $1,000,000 on a claim made basis. Such professional liability insurance shall contain a one (1) year extended repotting period. If during the contract period or within two years after the contract has expired or terminated, Lessee terminates professional liability insurance, Lessee shall promptly notify Lessor of its decision to terminate coverage, and then purchase an extended claims reporting provision that covers liability claims that may be filed within two years after work under this contract has been completed.

5) Contractors Pollution Liability. Contractors pollution liability insurance shall be provided on claims made basis in an amount of $2,000,000, $2,000,000 total all claims. Contractor's pollution liability insurance shall be limited to environmental damages that occur as a result of Lessee’s own actions that directly cause environmental damage (after the Effective Date) and not from, among other things, (i) any preexisting conditions (preexisting the Date), and/or (ii) actions of Lessor and/or others (actions of the Lessor and/or others prior to the Effective Date or at any time on and/or after the -Effective Date). Such contractor’s pollution liability insurance shall contain a thirty (30) day extended repotting period.

6) Self-Insurance. If Lessee chooses to self-insure any of the coverages listed above, they must provide Lessor a letter from a duly licensed and accredited Actuary stating that their self-insurance program is being funding in accordance with actuarially recommended guidelines.

C. DEDUCTIBLES AND SELF-INSURED RETENTIONS

Insurance deductibles or self-insured retention must be declared on certificates of insurance. If' Lessee maintains either Comprehensive General Liability Insurance or Commercial Liability Insurance, Lessee's deductible for either the Comprehensive General Liability Insurance or Commercial Liability Insurance sham be no greater than $5,000.

D. OTHER INSURANCE PROVISIONS

General liability insurance policies only

The Lessee's policy shall be endorsed to provide the following coverages:

a) Additional Insured Endorsement. The Lessor shall be covered as insured as respects liability arising out of activities performed by or at the direction of the Lessee, including products and completed operations of the Lessee; premises owned, occupied or used by the Lessee; or automobiles owned, leased, hired or borrowed by Lessee. The coverage shall contain no special limitations on the scope of protection afforded to Lessor.

b) Primary Insurance Endorsement. Lessee's insurance coverage shall be primary insurance (with the exception of Lessor's gross negligence or willful misconduct). Any insurance or self-insurance maintained by Lessor, its officers, officials, employees or volunteers shall be excess of the Lessee's insurance and shall not contribute with it.

c) Separation of Insured Clause. Lessees insurance shall apply separately to each insured, as though a separate policy had been issued to each, except the policy aggregates apply collectively to all insureds.

Construction contracts exceeding $25,000. Construction contracts exceeding $25,000 must also provide an endorsement for Automobile Liability insurance, which includes the items listed in D a), b) and c) above.

E. ACCEPTABILITY OF INSURANCE CARRIERS.

Insurance is to be placed with insurers who are licensed to sell insurance in the State of California and who possess a Best's rating of no less than A-: VII. If the Lessee's insurance carrier is not licensed to sell insurance in the State of California, then the carrier must possess a Best rating of at least A: VIII. (For Best ratings go to http://www.ambest.com/)

F. VERIFICATION OF COVERAGE.

Lessee shall furnish the Lessor certificates of insurance and original endorsements affecting coverage required by this clause. All certificates of insurance and endorsements are to be received and approved by the Lessor before work under the contract has begun. The Lessor reserves the right to require complete, certified copies of ail insurance policies required by this contract.

Lessee agrees to notify Lessor within five (5) working days of any notice from an insuring agency that cancels, suspends, and reduces in coverage or policy limits the insurance coverages described herein.

G. SUBCONTRACTORS.

Lessee shall include all subcontractors as insured under its policies or require all subcontractors to be insured under their own policies. If subcontractors are insured under their own policies, they shall be subject to all the requirements stated herein, including providing the Lessor certificates of insurance and endorsements before beginning work under this contract.

CITY OF SEASIDE
STAFF REPORT

Item No.: 8.H.

TO: City Council

FROM: Craig Malin, City Manager

BY: Roberta Greathouse, Human Resources Director/Risk Manager

DATE: January 21, 2021

SUBJECT: **APPROVE A RESOLUTION MODIFYING THE POSITION ALLOCATION LIST TO ADD ONE FULL-TIME ASSISTANT FINANCE DIRECTOR**

RECOMMENDATION

Approve the resolution modifying the Position Allocation List to add the position of Assistant Finance Director.

BACKGROUND

The position of Assistant Finance Director (AFD) is a critical position on the Finance Department's team. Previously, former Finance Director, Kimberly Drabner, requested to transfer into the AFD position on a part-time basis, and that request was granted to transfer institutional knowledge to the incoming Finance Director. AFD Drabner was working an average of 30 hours per week. Ms. Drabner will be leaving the City in the near future and staff has determined the position should return to full-time status.

FISCAL IMPACT

Because of the recruitment timeline, the position will be vacant for several weeks before it is filled. Therefore, there will be no additional cost in the current Fiscal Year to move this position from 30 hours per week to 40 hours per week.

It is estimated that this change will result in an additional cost $20,000 in Fiscal Year 2021/2022. This change will be incorporated in the upcoming FY 21/22 budget.

ATTACHMENTS

1. Draft Resolution

Reviewed for Submission to the City Council by:

Craig Malin, City Manager

RESOLUTION NO. 20-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE MODIFYING THE POSITION ALLOCATION LIST TO ADD THE POSITION OF ASSISTANT FINANCE DIRECTOR

WHEREAS, the full-time Classification Plan may be amended upon recommendation of the City Manager and approval by the City Council; and

WHEREAS, in order to provide greater efficiency in the operation of the City and enhance service levels, certain job classifications have been prepared; and

WHEREAS, there is a need to modify the Position Allocation List to add one Assistant Finance Director in the Finance Department; and

WHEREAS, the addition of this position will enhance the City's services and will provide valuable support to the community; and

WHEREAS, the Finance Department is authorized to make any budget adjustments that are necessary as a result of this change.

NOW, THEREFORE BE IT RESOLVED, that the City Council of the City of Seaside hereby approves modifying the Position Allocation List as proposed.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Seaside duly held on the 21st day of January 2021, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

____
Ian Oglesby, Mayor
City of Seaside

ATTEST:

____
Lesley E. Milton, Assistant City Manager

CITY OF SEASIDE
STAFF REPORT

Item No.: 9.A.

TO: City Council

FROM: Craig Malin, City Manager

BY: Beth Rocha, Associate Planner

DATE: January 21, 2021

SUBJECT: **ADOPTION OF AN ORDINANCE TO AMEND SEASIDE MUNICIPAL CODE (SMC) SECTION 17.98.020: DEFINITIONS OF SPECIALIZED TERMS AND PHRASES REMOVING TATTOO AND BODY PIERCING SERVICES FROM THE USE CATEGORY OF PERSONAL SERVICES – RESTRICTED AND ALLOWING FOR TATTOO AND BODY PIERCING/BODY ART SERVICES TO BE ESTABLISHED BY-RIGHT IN THE CMX, CC, AND CRG ZONES UNDER THE USE CATEGORY OF PERSONAL SERVICES (SECOND READING)**

RECOMMENDATION

Approve the second reading and adopt the ordinance as presented.

BACKGROUND

Seaside Municipal Code chapter 17.98 Definitions contains Definitions of Specialized Terms and Phrases in section 17.98.020. The definition for Personal Services – Restricted is:

Personal services that may tend to have a blighting and/or deteriorating effect upon surrounding areas and which may need to be dispersed to minimize their adverse impacts. Examples of these uses include: check cashing stores, fortune tellers, palm and card readers, pawn shops, psychics, spas and hot tubs for hourly rental, tattoo and body piercing services.

Personal Services – Restricted uses are allowed in the Heavy Commercial (CH) zoning district with the issuance of a Use Permit and are prohibited in all other commercial zones. Currently, there is not a tattoo or body piercing business in Seaside. However, in July of 2018 the city initiated code amendments to the West Broadway Urban Village

(WBUV) Specific Plan to allow for tattoo and body piercing businesses to establish in the Urban Village. The proposed amendments would remove tattoo and body piercing services from the Personal Services – Restricted definition and include it, in a slightly modified version, as "tattoo and body piercing/body art services" in the definition of Personal Services. Personal Services is defined as:

Establishments providing nonmedical services to individuals as a primary use. Examples of these uses include: barber and beauty shops, clothing rental, home electronics and small appliance repair, dry cleaning pick-up stores with limited equipment, laundromat (self-service laundries, locksmiths, pet grooming with no boarding, shoe repair shops, tailors, and tanning salons.

The proposed change would make tattoo and body piercing/body art services a by-right use in the CMX, CC, and CRG zoning districts, just as it is in the WBUV.

The popularity of tattoos and body piercing over the past 20 years has made the use more socially accepted and more mainstream. Earlier negative societal associations with tattoos and body piercing are no longer prevalent nor do they present an issue regarding public health, safety and welfare of the city and its inhabitants. Additionally, specific regulations exist in the SMC for issues that could present issues to the community, such as: Curfew for Minors (9.24), Noise Regulations (9.12), and Public Nuisances (8.30). Furthermore, it is the intent of the City of Seaside to support new business models in the community that are consistent with the General Plan, attract a diverse and balanced mix of business types that will generate a stable, long-term stream of revenue to the city, and support uses that will attract visitors from outside of the city.

PROPOSED TEXT AMENDMENTS

The text amendment to the Seaside Municipal Code (SMC) section 17.98.020: Definitions of Specialized Terms and Phrases would remove "tattoo and body piercing services" from the use category of Personal Services – Restricted and would allow for "tattoo and body piercing/body art services" under the use category of Personal Services. The amendment would allow for "tattoo and body piercing/body art services" to be established by right in the CMX, CC, and CRG zones.

CALIFORNIA ENVIRONMENTAL QUALITY ACT

The exemption from the California Environmental Quality Act (CEQA) has been established, as follows:

Evidence: *In accordance with the California Environmental Quality Act (CEQA) Guidelines the proposed text amendments are exempt per 15061(b)(3). It can be seen with certainty that there is no possibility that the proposed code amendments may have a significant effect on the environment.*

FINDINGS

1.The proposed amendments would not be detrimental to the public interest, health, safety, convenience, or welfare of the City.

Evidence: *The popularity of tattoos and body piercing over the past 20 years has made the use more socially accepted and more mainstream. Earlier negative societal associations with tattoos and body piercing are no longer prevalent nor do they present an issue regarding public health, safety and welfare of the city and its inhabitants. Additionally, specific regulations exist in the SMC for issues that could present issues to the community, such as: Curfew for Minors (9.24), Noise Regulations (9.12), and Public Nuisances (8.30). Furthermore, it is the intent of the City of Seaside to support new business models in the community that are consistent with the General Plan, attract a diverse and balanced mix of business types that will generate a stable, long-term stream of revenue to the city, and support uses that will attract visitors from outside of the city.*

2. The proposed amendments to 17.98.020 are consistent with the General Plan.

Evidence: *The proposed changes to the use definitions and, therefore, permitting requirements for* tattoo and body piercing/body art services *from being prohibited in the CMX, CC and CRG zones to permitted by right in the CMX, CC and CRG zones is consistent with the General Plan.*

The Commercial Mixed-Use (CMX) zone implements and is consistent with the Mixed Use land use designation in the General Plan, which aims to promote pedestrian and transit oriented activity centers in the community with a mix of residential, commercial, office and civic uses.

The Community Commercial (CC) zone implements and is consistent with the Community Commercial land use designation of the General Plan, which is intended for retail and service oriented business activities primarily serving the local community or neighborhood. Uses may include restaurants, supermarkets, health clubs, retail goods and services, personal services, offices, and neighborhood-oriented retail uses.

The Regional Commercial (CRG) zone implements and is consistent with the Regional Commercial (RGC) land use designation of the General Plan, which is applied to areas of the City that are appropriate for large-scale commercial development with retail, entertainment, and/or service uses, or business parks of a scale and function to serve a regional market. Permitted land uses may include hotels, "big-box" retail, movie theaters, and business parks in the North Seaside area only. Regional Commercial uses are defined as large scale 1.0:1 FAR commercial development with retail, entertainment, and or service uses of a scale and function to serve a regional market. Includes hotels, auto sales, auto repair, auto repair related uses, "big box" retail, and *movie theaters.*

3. The exemption from the California Environmental Quality Act (CEQA) has been established.

Evidence: *In accordance with the California Environmental Quality Act (CEQA) Guidelines the proposed text amendments are exempt per 15061(b)(3). It can be seen with certainty that there is no possibility that the proposed code amendments may have a significant effect on the environment.*

FISCAL IMPACT

ATTACHMENTS

1. Attachment 1: Draft Ordinance
2. Exhibit A to Attachment 1

Reviewed for Submission to the City Council by:

Craig Malin, City Manager

ORDINANCE NO. XX-XX

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEASIDE AMENDING SEASIDE MUNICIPAL CODE SECTION 17.98.020: DEFINITIONS OF SPECIALIZED TERMS AND PHRASES TO REMOVE TATTOO AND BODY PIERCING SERVICES FROM THE USE CATEGORY OF PERSONAL SERVICES – RESTRICTED AND ALLOW FOR TATTOO AND BODY PIERCING/BODY ART SERVICES TO BE ESTABLISHED BY-RIGHT IN THE CMX, CC, AND CRG ZONES UNDER THE USE CATEGORY OF PERSONAL SERVICES

THE CITY COUNCIL OF THE CITY OF SEASIDE DOES ORDAIN AS FOLLOWS:

SECTION 1. GENERAL PURPOSE AND FINDINGS. The purpose of this Ordinance is to consider Exhibit A, text amendments to 17.98.020 (proposed text identified with an underline (Underline) and proposed text to be deleted identified with a strikethrough (~~Strikethrough~~)).

A. Exhibit A: Amend 17.98.020 to remove Tattoo and Body Piercing Services from the use category of Personal Services – Restricted and allow for Tattoo and Body Piercing/Body Art Services to be established by-right in the CMX, CC, and CRG zones under the use category of Personal Services.

WHEREAS, the City Council finds that existing zoning and property development standards are sufficient to regulate Tattoo and Body Piercing/Body Art Services and there are no adverse consequences associated with this use as related to public health, safety, and the welfare of the City.

SECTION 2. CEQA. This ordinance is exempt from CEQA pursuant to CEQA Guidelines section 15061(b)(3) which is the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment and CEQA does not apply where it can be seen with certainty that there is no possibility that the activity may have a significant effect on the environment.

SECTION 3. In accordance with Section 17.74.050 of the Seaside Municipal Code, it is the responsibility of the City Council to consider and weigh the merits of proposed text amendments to the Seaside Municipal Code and the public input received on the proposed text amendments in relation to the policies, standards and intent of the Seaside General Plan and Seaside Municipal Code.

SECTION 4. At a duly noticed Public Hearing on November 18, 2020 (continued from November 13,2020), the Planning Commission considered both oral comments and written information concerning the proposed text amendments and unanimously approved a resolution recommending the City Council adopt the proposed Ordinance.

SECTION 5. At a duly noticed Public Hearing on January 7, 2021 the City Council considered both oral comments and written information concerning the proposed repeal and text amendments.

SECTION 6. At a duly noticed Public Hearing on January 7, 2021, the City Council adopted the first reading of this ordinance.

SECTION 7. EFFECTIVE DATE.
This Ordinance shall become effective thirty (30) days following the date of its final passage and adoption at a duly notice public hearing for the second reading of the proposed text repeal and text amendments.

SECTION 8. The City Clerk shall certify to the adoption of this Ordinance and shall, within fifteen (15) days after passage, publish a summary of this Ordinance in accordance with Section 36933 of the Government Code of the State of California with the names of City Council members voting for and against it.

INTRODUCED at a regular meeting of the City Council of the City of Seaside held on the 7th day of January 2021, and passed to print.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Seaside held on the ___ day of January 2021 by the following roll call vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:

APPROVED:

____
Ian N. Oglesby, Mayor

ATTEST:

____
Lesley Milton-Rerig, City Clerk

Exhibit A to Attachment 1
Proposed Text Amendments

(Text proposed to be deleted is listed with strikethrough (~~Strikethrough~~) and text proposed to be added is listed in **bold** with an underline (<u>Underline</u>)

17.98.020 Definitions of Specialized Terms and Phrases

Personal Services. Establishments providing nonmedical services to individuals as a primary use. Examples of these uses include:

- barber and beauty shops
- clothing rental
- home electronics and small appliance repair
- dry cleaning pick-up stores with limited equipment
- laundromat (self-service laundries)
- locksmiths
- pet grooming with no boarding
- shoe repair shops
- tailors
- tanning salons
- **<u>tattoo and body piercing/body art services</u>**

These uses may also include accessory retail sales of products related to the services provided.

Personal Services – Restricted. Personal services that may tend to have a blighting and/or deteriorating effect upon surrounding areas and which may need to be dispersed to minimize their adverse impacts. Examples of these uses include:

- check cashing stores
- fortune tellers
- palm and card readers
- pawnshops
- psychics
- spas and hot tubs for hourly rental
- ~~tattoo and body piercing services~~

CITY OF SEASIDE
STAFF REPORT

Item No.: 10.A.

TO: City Council

FROM: Craig Malin, City Manager

BY: Craig Malin, City Manager

DATE: January 21, 2021

SUBJECT: CONSIDERATION OF, AND DIRECTION TO THE CITY MANAGER REGARDING, CONTRACT FOR COVID TESTING SERVICES

RECOMMENDATION

Review contract options for COVID-19 testing services as presented at the meeting.

BACKGROUND

At the last City Council meeting, the Council reviewed potential uses for $339,767 in CDBG-CV funds. Following discussion, the Council approved a motion to direct $280,000 toward supplemental COVID testing in Seaside.

The City has released a Request For Proposals seeking competitive proposals from qualified vendors (attached). The deadline for response is Monday January 18, 2021 at noon.

Pending receipt of proposals, staff will provide the Council more information regarding costs and potential service options for further review at the January 21 Council Meeting.

During Presentations at the January 21 Council Meeting, County staff will deliver a presentation and answer questions regarding the testing site Monterey County has sited in Seaside so the Council will have updated information as they consider next steps.

FISCAL IMPACT

To be presented and determined at the meeting.

ATTACHMENTS

1. COVID Testing RFP 1.12.21

Reviewed for Submission to the City Council by:

Craig Malin, City Manager

Request for Proposals

EMERGENCY COVID-19 TESTING AND LAB PROCESSING SERVICES

Release Date: **January 12, 2021**
Due Date: **January 18, 2021 by Noon**

For information: Craig Malin
City Manager
440 Harcourt Ave.
Seaside, CA 93955
831 899-6701

A. Purpose

The City of Seaside (hereafter "City" or "AGENCY") is seeking a qualified vendor (hereafter "Vendor" or "CONSULTANT") to provide reliable, cost effective COVID-19 Testing and Lab Processing Services. The source of funding is CDBG-CV, and thus the Vendor will be required to maintain all records required by the regulations specified in 24CFR Part 570.506, and that are pertinent to the activities funded.

As required by the City and HUD, Vendor shall maintain adequate records to support the reported statistics regarding beneficiary characteristics and services provided to demonstrate activities meet one of the National Objectives of the CDBG program.

Funding is contingent upon providing agreed upon services which meet the National Objective of benefit to low/moderate income persons, as outlined in Title 24, Code of Federal Regulations, Section 570.208(a). Funding is reimbursed upon acceptable reporting of the CDBG-CV public service costs and activities as required and approved by the City and HUD.

Any income generated by Grantee from the use of CDBG funds must be immediately reported as earned and returned to the City.

B. Site Description and Safety Requirements

Services to be provided at location site(s) proposed and secured by Vendor, and approved by City.

CDC guidance related to use of personal protection equipment must be implemented including, but not limited to eye protection, isolation gowns, facemasks and N95 respirators.

C. Term of Contract and Scope of Work

Term of contract is anticipated to be **3 months.** See Attachment A for full scope of work.

D. Schedule of Events*

RFP Release	**January 12, 2021**
Written Question Deadline	**January 14, 2021 5:00 PM**
Written Answers	**January 15, 2021**
Proposal Submittal Deadline	**January18, 2021 Noon**
City Council Review	**January 21, 2021**
Contract Signatures	**January 28, 2021**
Testing Commencement	**February 1, 2021**
Testing Completion	**May 31, 2021**

*These dates may be changed at the discretion of City and are expressly contingent upon HUD approval. Changes to the due date for questions or due date for proposal submittal will be made by written addendum.

E. Submission Process

Prior to Noon, January 18, 2021, respondents shall submit a complete pdf on a flash drive and a sealed envelope including one (1) signed original proposal and three (3) copies to:

Craig Malin
City Manager
440 Harcourt Ave.
Seaside, CA.
93955

Sealed envelope containing original signed proposal and copies must be marked as follows: "EMERGENCY COVID-19 TESTING and Lab Processing Services, RFP Attn: Craig Malin"

Proposals received after **January 18 at Noon** will not be considered under any circumstances and will be returned to the sender.

Proposals may be delivered in person, U.S. Mail, Common Currier or electronically via email to cmalin@ci.seaside.ca.us. No facsimile copies will be accepted. The time stamp on email noting time the email was received will be the factor for determining time of receipt.
It is the responsibility of the submitting party to insure timely delivery.

It is recommended that proposals be submitted on paper that contains at least 30% recycled content and printed on both sides (duplex).

Proposals must be submitted following the format provided in this RFP. Proposals not submitted in the manner prescribed herein will not be considered.

F. General Conditions
By submitting a proposal, the Respondent represents and warrants that:

(a) The information provided is genuine and not a sham, collusive, or made in the interest or in behalf of any party not therein named, and that the Respondent has not directly or indirectly induced or solicited any other respondent to put in a sham proposal, or any other respondent to refrain from presenting information and that the prospective provider has not in any manner sought by collusion to secure an advantage; and

(b) The Respondent has not paid or agreed to pay any fee or commission, or any other thing of value contingent upon the award of an exclusive operating area, to any employee, official, or existing contracting consultant of the City.

All proposals become the property of the City. The City reserves the right to reject any and all submittals; to request clarification of information submitted; to request additional information from competitors; and to waive any irregularity in the submission and review process. None of the materials submitted will be returned to the Respondent unless they are not submitted in a timely manner.

Proposals will become a public record and available for release to the public upon selection of a successful Respondent. Respondents shall specify in their cover letter if they desire that any portion of their proposal be treated as proprietary and not releasable as public information. If Respondent chooses to claim any information as proprietary, it must specify those sections in the cover letter and provide any legal justification for treatment as such. However, respondents should be aware that all such requests may be subject to legal review and challenge.

The City reserves the right to award an agreement without further competition based on the responses received to this RFP.

The City reserves the right to request additional information not included in this RFP from any or all Respondents after proposal due date.

The City reserves the right to contact references not provided in the submittals.

The City reserves the right to incorporate its standard language into any contract resulting from this RFP. The City's contract template is attached for reference as Attachment D. Templates are attached for reference only and do not need to be signed or returned with proposal.

The City reserves the right to reject any and all proposals or any part of a proposal if it is determined it is not in the best interest of the City.

The City reserves the right to contract for a part of the proposal if it is determined it is in the best interest of the City.

The City reserves the right to reject the proposal of any proposer who previously failed to perform properly, or complete on time, contracts of a similar nature, or to reject the proposal of a proposer who is not in a position to perform such a contract satisfactorily. The City may reject the proposal of any proposer who is in default of the payment of taxes, or other monies due to City.

An individual who is authorized to bind the proposing agency contractually shall sign the proposal. The signature must indicate the title or position that the individual holds in the firm. An unsigned proposal shall be rejected.

G. Modification or Withdrawal of Proposal.
Any modification, amendment, addition or alteration to any submission must be presented, in writing, executed by an authorized person or persons, and submitted prior to the final date for submissions. An individual who is authorized to bind the proposing agency contractually shall sign the modification, amendment, addition, or alteration. The signature must indicate the title or position that the individual holds in the firm. An unsigned modification amendment, addition, or alteration shall be rejected.

NO AMENDMENTS, ADDITIONS OR ALTERATIONS WILL BE ACCEPTED AFTER THE TIME AND DATE SPECIFIED AS THE SUBMISSION DEADLINE UNLESS REQUESTED BY THE CITY.

At any time prior to the specified time and date set for the RFP due date, a designated representative of the responding agency may withdraw the submission provided that such person provides acceptable proof of his or her identity and such person signs a receipt. No submissions may be withdrawn or returned after the date and time set for final submission.

H. Information Resource

Question about this RFP shall be submitted via email and be referred to:

Craig Malin, City Manager
440 Harcourt Ave.
Seaside, CA. 93955

cmalin@ci.seaside.ca.us

Questions will not be answered that would tend to constitute an evaluation of a response being prepared or that might give an unfair advantage to a potential respondent. Except for the above named, potential respondents should not contact City officials or staff regarding any aspect of this RFP. If such contact is made, the City reserves the right to reject the proposal.

No prior, current, or post award verbal conversations or agreements with any officer, agent, or employee of the City or any other person or entity shall affect or modify any terms or obligations of this RFP or any agreement resulting from this process.

I. Organization of Proposal

Proposals shall contain the following information and shall be organized in the same order as provided herein. Each of these section headers shall be listed in submitted proposal with pertinent information provided under the specific header:

Interested companies should review Attachment A (Scope of Work) in consideration of response.

1. Cover Page. Cover page shall state Title "Emergency COVID-19 Testing and Lab Processing Services"; date of submission; and name and signature of the person who is authorized to make decisions and represent the submitting firm with respect to this RFP.

2. Company Information. This section shall state:
   a. The legal name of the company which can enter into a contract with the City and any alternate names for which the company is known (D.B.A.);
   b. Mailing, and physical address(es);
   c. Remit-to billing address;
   d. Phone, fax, and website (if applicable);
   e. Organization type;
   f. Federal I.D. number
   g. List of owners;
   h. List of corporate officers with titles (if applicable); and

i. Name (first and last), title, mailing address, phone number, fax and email of the person to receive notices and who is authorized to make decisions or represent the company with respect to this RFP

3. Company History, Experience and Qualifications. This section shall consist of the information requested in Attachment B and include company history, experience and qualifications other than proposed pricing. Each question/information request should be copied into the proposal with answers following each request.

4. Description of Offered Services/Scope of Services. This section shall consist of a detailed description of the offered services, scheduling, staffing levels, and description of safety and protection measures that will be taken at each site.

5. Pricing Information/Structure. This section shall communicate your proposed price for required services.

6. References. Provide 5 references (company, contact, phone number, date(s) and description of service(s) provided). References should be entities for which similar work has been completed.

7. Disclosures. A complete disclosure of any alleged significant prior or ongoing contract failures, any civil or criminal litigation or investigation pending which involves the Proposer or a verification of no responsive incidents. Failure to comply with the terms of this provision may disqualify any proposal. The City reserves the right to reject any proposal based upon the Proposer's prior history with the City or with any other party, which documents, without limitation, unsatisfactory performance, significant failures to meet contract milestones or other contractual failures.

If there are no disclosures to report, this section must still be included in submittal with an indication that there are no reportable disclosures.

8. Insurance Requirement. This section shall contain a written statement indicating proposer's willingness and ability to meet all of the City's insurance requirements.

Failure to meet the City's insurance requirements may be sufficient reason for disqualification from the selection process.

9. RFP Addenda, if any. Any and all addenda shall include an acknowledgment of receipt that must be returned. The acknowledgement form must be signed and attached to the final response. Failure to attach any acknowledgement form may result in the rejection of the final response (See section N).

All information provided as a response to this RFP should be in the context of the information requested in the RFP. Please do not submit additional flyers, brochures, marketing material, etc.

J. Evaluation Process.
An evaluation team will rank the proposals received in accordance with the terms of this RFP in the following manner:

> **<u>Company History, Experience and Qualifications</u> – 20 points**
>
> **<u>Adequacy of Services Offered as Compared to the Requested Scope of Work</u> – 50 points**
>
> **<u>Pricing / Rate Proposal</u> – 30 points**

K. Award
The City intends to award a contract to the firm which distinguishes itself as capable of the type and breadth of services provided for in Attachment A as evident in submitted proposals. Selection and determination of qualifications is at the sole discretion of the City.

The City will attempt to negotiate a contract with the firm submitting the top ranked proposal. If no contract can be successfully negotiated with the top ranked respondents, then the City may, at its election enter into negotiations with the next highest ranked respondent; and move down the list of respondents in order of scoring until a contract can be negotiated.

Upon selection of qualified respondent and completion of successful negotiations, the contract will be presented to the appropriate authority level for authorization.

The City reserves the right to negotiate minor deviations to the proposal submitted by the successful proposer.

The City reserves the right to award the contract to the firm that presents the proposal which, in the sole judgment of the City, best accomplishes the City's goals. The lowest cost proposal may not be the highest ranked proposal.

The City reserves the right to decline awarding a contract to any of the Respondents.

L. Protests or Objections
1. <u>Filing of Protest</u>
Any directly affected party who is aggrieved in connection with the solicitation or award of a purchase order or contract issued through a formal sealed bid procedure may protest the procurement action taken. Such protests must be filed in writing.

Protests must be filed in writing within five (5) working days from the time of the occurrence generating the protest. Protests received after this time will not be considered. Any protest shall include the following information:

(a) The date and action taken resulting in a protest, and

(b) Identification of the material issue, including a detailed explanation of the basis for the protest, and the remedy sought. Specification related protests must be fully supported by technical data test results, or other pertinent information, that the substitute offered is equal to or better than the specification requirement.

2. <u>Resolution Process</u>

(a) Informal Resolution. Upon receipt of protest, the City Manager will convene, at the earliest possible convenience, discussions between the protesting party and appropriate City staff to seek informal resolution and/or to clarify the issues.

(b) Response to Protest/Appeal. If the protest is not resolved by mutual agreement, the City Manager shall provide a written response to the protesting party within fifteen (15) working days following the informal meeting. City Counsel shall be consulted before the written response is issued.

(c) The response shall state the City Manager's decision, the facts supporting the decision, and shall inform the protesting party of its right to appeal the decision to the City Council.

3. <u>Appeal to the City Council</u>

(a) In the event the informal resolution procedure is unsuccessful, the protesting party may request an appeal hearing before the City Council by filing a written request with the City Clerk no later than five (5) working days after notification of the City Manager's decision. Any appeal hearing shall be scheduled within thirty (30) working days from the date request is received by the City Clerk. The City Clerk shall notify the appellant by personal service of the scheduled hearing date not less than ten (10) working days from the date of hearing.

(b) The appellant shall have the right to testify at the hearing, to be represented by counsel, to present witnesses on his behalf, and to present oral and written documents and evidence on the issue.

(c) After the conclusion of the hearing, the City Council shall make findings of fact and a decision concerning the issue(s).

4. <u>Stay of Procurement Action during a Protest</u>

In the event of a timely protest under this section, the City shall not proceed further with the solicitation or the award of the contract or purchase order until the protest is resolved, unless the City Manager, in consultation with City Counsel, makes a written determination that the award of the purchase order or contract without further delay is necessary to protect a substantial interest of the City.

M. RFP Addenda.

Any changes to the RFP requirements and answers to questions submitted pursuant to the provisions of this RFP. All addenda shall include an acknowledgment of receipt that must be returned. The acknowledgement form must be signed and attached to the final response. Failure to attach any acknowledgement form may result in the rejection of the final response. Addenda will be provided to all known interested firms and posted on the City website.

N. Local Vendor Preference Policy
This project is federally funded and therefore no local vendor preference is allowable.
.
O. Attachments.

A. Scope of Work
B. Company History, Experience, Qualifications
C. Rate Proposal Form
D. Sample of Professional Services Agreement (PSA) --- Note this is a sample only

ATTACHMENT A: SCOPE OF WORK
EMERGENCY COVID-19 TESTING AND LAB PROCESSING SERVICES VENDOR

FIXED TESTING SERVICES CONTRACT

SECTION 1: BACKGROUND

The City of Seaside is seeking a reliable, cost-effective COVID-19 Testing and Lab Processing Services vendor. The site capacity will range from 25 to 200 appointments per day for either, A) seven (7) days per week or B) two (2) days per week.

Presently, Monterey County has sited a State-funded COVID testing facility at Seaside High School. The site operates Tuesday – Saturday.

The seven day per week option would supplement existing COVID testing resources in the city, while the two day per week testing option would fill the Sunday / Monday gap at the Seaside High School site.

SECTION 2: TIMELINE

This Scope of Work will serve as the working agreement between City and Vendor and will be effective on or about February 1, 2021 and expiring on or before May 1, 2021.

SECTION 3: OBJECTIVES/DELIVERABLES

Fixed Testing Site Capabilities:

A. Vendor must be able to serve as the ordering and/or prescribing physician.
B. Use diagnostic molecular assay e.g., PCR test showing combined sensitivity of greater than 90% and a specificity greater than 95%
    1. Or other test selected by mutual agreement of the selected vendor and Monterey County Health Department representative. (E.g. rapid point of care tests with CDPH approved sensitivity and specificity rates)
C. Conduct up to 200 tests per day
D. Vendor must be able to provide the following at each site (as applicable):
    1. Fixed sites containing pedestrian or drive-thru testing options as directed by City
    2. Pre-registration using an online portal and telephone
    3. On-site registration (schedule and capacity permitting) using either paper forms or electronic interface that site staff facilitate
    4. Wi-Fi, electricity, HVAC (or appropriate climate control for staff and participants), canopy, refrigeration, storage, (bilingual) signage, distancing tape, traffic cones, restroom options, waste pick-up, biohazard waste removal
    5. Personal Protective Equipment (PPE) for staff and patients consistent with Centers for Disease Control and Prevention (CDC), World Health Organization (WHO), and/or California Monterey County guidance
    6. All testing kits and materials including: swabs (including pediatric), transport media, specimen collection bags, and all materials necessary to store and transport samples according to all laws and regulations appropriate to the means of transport

7. Trained staff with appropriate licensure for type of swab collection
8. Trained staff for operations, and security
9. Minimum twice daily pick-up, transport and delivery of samples to labs
10. Ability to relocate within five (5) business days of notice from City. Reasonable accommodation for people with disabilities and individuals with limited mobility
11. Accommodation for people without access to internet or phone
12. Ability to collect samples and register participants in the absence of internet connectivity (e.g., paper back up records, off-line access, etc.)
13. Required lab processing turnaround time within 48 hours of specimen collection. This includes accomplishment of the following within 48 hours from specimen collection:
    - Delivery of specimen to the lab
    - Processing of specimen
    - Results reported to CalREDIE
    - Results reported to the patient
14. Interpreters to interpret and translate (e.g., English, Spanish, Tagalog)

E. City will coordinate appropriate space for drive-through locations, and/or facilities appropriate to service the minimum targeted number of tests per day.

F. Each Fixed testing site must be available either 7 or 2 days per week, depending upon which option the City selects.

G. Scheduled appointments must be available for a minimum of 6 hours per day. Any changes to appointments initiated by the vendor (e.g., cancellations, rescheduling) shall be communicated to the participant at least 24 hours prior to the appointment. In the event that the 24-hour notice cannot be met, vendor shall notify City immediately and prior to cancellation of appointments

H. Patient scheduling system or platform must be able to accommodate the evolving testing prioritization schemes (e.g., provide mechanisms to prioritize clients that are referred by contact tracing efforts to receive priority scheduling consideration, expedite tests for high-risk populations, etc.)

I. The awarded vendor may only invoice City solely on an all-inclusive per-test basis.
   1. Per-test cost must be all-inclusive cost, including but not limited to: labor, testing materials, personal protective equipment, courier services, registration platform, call-center data transmission, etc.

J. The awarded vendor must be able to invoice insurance for services rendered to participants. Vendor must:
   1. Secure data from all participants establishing income eligibility consistent with HUD regulations
   2. Attempt to collect insurance information from all participants
   3. Invoice and attempt to collect reimbursement or submit claims for each participant that provides vendor with insurance information
   4. Vendor must reduce from monthly and/or final invoices to the City the amount the vendor recovers from insurance reimbursement.

Description of Registration and Results Reporting Process:

A. Include onsite registration electronically or manually.
B. Online registration shall be available in the following languages: English, Spanish, and Tagalog.
    1. Registration homepage must include dial-in phone number for individuals without access to email or computer
C. Ability to support a call center
    1. Phone registration to allow call-in participants
    2. Hold times may not:
        - Exceed a 5 minute average each day
        - Exceed 15 minutes for any single caller
D. Call center services must be provided in the following languages: English, Spanish, and Tagalog
E. Appointment confirmation tracking may include: calendar sync, call reminders, email reminders, online booking, rescheduling, SMS reminders
    1. Participant can cancel the appointment at any time, allowing the appointment slot to reopen for other participants
F. Participant results (positive and negative) must be sent to participant via preferred method (e.g., phone, email, text, onsite)
    1. Notify all positive patients via phone call by vendor service nurse with directions for emergent care, isolation, and information on contact tracing

Description of Lab Processing Services:

A. The time from patient swab to patient notification of results may not exceed 48 hours.
B. The time from patient swab to reporting of results in CalREDIE may not exceed 72 hours.
    1. The City will withhold payment for each test not reported within 48 hours.
    2. The City will invoke this provision after more than 5% of tests are not reported within the 48-hour timeframe.
C. Report test results to all appropriate clinical personnel within 48 hours of collecting the specimen on a daily basis
D. Process COVID-19 samples in a laboratory with Clinical Laboratory Improvement Amendments (CLIA) certification
E. Electronic transmission of laboratory results (ELR) must be successfully submitted to California Office of Emergency Services (CalOES) laboratory metrics portal (http://labmetrics.cdph.ca.gov/) in addition to California Reportable Disease Information Exchange (CalREDIE) within 72 hours.
F. Must submit COVID-19 results to the Monterey County Health Department (as applicable) within 48 hours

Description of Data Analytics:

A. Comply with all federal, state & county privacy requirements including HIPAA
    1. Provide City with comprehensive daily updates in an acceptable data format (e.g., CSV) to include: Aggregate dashboard of testing statistics; Tests per day, per location; Tests per day, per demographic data; Positivity rate for asymptomatic and symptomatic participants, per person and location; first time participant vs. recurring participant; a data file including all information associated with each test (e.g., one row per test with all associated data). All data must reflect at a minimum data table 1 (**Scope of Work Exhibit B**) and be easily modified at zero direct cost to City.

B. Collect and report all participant provided demographic data including: age, race, ethnicity, employment

Ensure that any reports, and any deliverable to the City be delivered in a manner to ensure non-discrimination and equal access to City services and digital properties such as websites, documents, and applications by persons with a disability under the Americans with Disabilities Act (ADA) and under Section 508 of the Rehabilitation Act of 1973. Successful respondent shall ensure that any deliverable, including but not limited to, reports, documents, videos, multimedia productions, live broadcasts and any and all other web content and information communications technology are fully accessible and in compliance with federal accessibility standards and laws.

SCOPE OF WORK EXHIBIT A:
EXAMPLE SCREENING AND REGISTRATION QUESTIONS

1. Age/Date of Birth?
2. Are you a parent/guardian registering on behalf of a minor?
    a. Yes
        i. If yes, enter name to consent that the minor listed above may receive a COVID-19 test.
    b. No
3. Are you employed?
    a. Yes
    b. If yes: Please provide the name of your employer?
    c. No
4. Are you a resident or employee of a congregate living facility?
    a. Yes
        i. If yes, have positive cases been identified in the facility
            - Yes
            - No
            - Don't know
    b. No
5. Have you recently developed any COVID-19 symptoms (fever, cough, shortness of breath or difficulty breathing, chills, repeated shaking with chills, muscle pain, headache, sore throat, new loss of taste or smell)?
    a. Yes
        i. If yes, select one or more symptoms below
            - Fever
            - Cough
            - Shortness of breath or difficulty breathing
            - Chills
            - Repeated shaking with chills
            - Muscle pain
            - Headache
            - Sore throat
            - New loss of taste or smell
            - Other
    b. No
6. Do you have any of the following medical conditions
    a. Diabetes
    b. High blood pressure
    c. Chronic lung disease (Asthma, COPD, emphysema, cystic fibrosis etc)
    d. Immunocompromised
    e. Cancer

    f. Heart condition (coronary artery disease, heart failure, history of a heart attack etc)
    g. Kidney disease
    h. Liver Disease
    i. Obesity
    j. Sickle Cell Disease
7. Are you currently pregnant?
    a. Yes
    b. No
    c. Does not apply to me
8. Do you smoke?
    a. Yes
    b. No
9. Are you a:
    a. Healthcare worker
    b. First responder
    c. Other social service employee
    d. Utility worker
    e. Grocery store worker
    f. Food supply worker
    g. Public employee
    h. Other essential worker
    i. None of the above
10. Do you have chronic medical conditions that can increase the risk of severe COVID 19 illness?
    a. Yes
    b. No
11. Were you advised to get tested for COVID-19 by a public health official?
    a. Yes
    b. No
12. Were you referred to get tested for COVID-19 by a physician or healthcare provider?
    a. Yes
    b. No
13. In the past 14 days, have you had contact with someone who has confirmed case of COVID-19? Count any contact that lasted longer than 15 minutes, closer than 6 feet/1.8 meters away?
    a. Yes
    b. No
14. Within the past 14 days, have you traveled ?

(where)

15. Race
    a. Asian
    b. Black or African American
    c. American Indian or Alaska native
    d. Native Hawaiian or other pacific islander
    e. White
    f. Multiracial
    g. Other
    h. Unknown
16. Ethnicity
    a. Hispanic or Latino
    b. Not Hispanic or Latino
    c. Unknown
17. Do you have current health insurance?
    a. Yes – insurance plan/program name; insured ID number; insured policy group number
    b. No
18. Patient relationship to insured
    a. Child
    b. Other
    c. Self
    d. Spouse
19. Patient's information
    a. First name
    b. Last name
    c. Income level
    d. Preferred language
    e. Mailing address
    f. Contact info; phone – opt in to receive text message when testing results are ready; email – opt in to receive an email when testing results are ready.

g. Primary Care Provider Information: Please provide the contact information of your primary care provider or the physician/doctor that you see most frequently:
   - Name
   - Street/Mailing Address
   - Phone Number (XXX)-XXX-XXXX
   - Email

SCOPE OF WORK EXHIBIT B:
EXAMPLE DATA ELEMENTS TO REPORT AND COLLECT DAILY

Element	Example Data
Id	12345
County	Monterey
Collection Site	TBD
Order Status	Completed
Date Of Collection	2/6/2021 11:34:00 AM
Results Received Date	2/8/2021 10:57:00 AM
Result	Negative
Age Group	18 – 49
County	Monterey
Race	White
Ethnicity	Not Hispanic or Latino
Gender	Non-binary
Income Level	$32,000
Zip Code	93955
Employed	Y/N
Are you a resident or employee of a congregate living facility	Y/N
Yes have positive cases been identified in the facility	Y/N/NA
Recently developed any COVID 19 symptoms; fever, cough, shortness of breath, etc.'	Y/N
Employment type	e.g., First Responder
Chronic medical conditions that increase the risk of severe COVID 19 illness explanation	e.g., Diabetes
Advised to get tested for COVID 19 by a public health official	Y/N

ATTACHMENT B

COMPANY HISTORY, EXPERIENCE, QUALIFICATIONS AND PRICING INFORMATION

Attention to the details provided in Attachment A – Scope of Work should be considered in your responses.

Company History, Experience and Qualifications

Provide information on your company's history, background, number of years the company has been in business, list of owners, names and titles of the board of directors (if applicable), mission statement, organization summary.

Proposers shall describe:

1. Previous specific experience in providing COVID-19 Testing and Lab Processing services for government agencies or similar entities;
2. Company philosophy with regards to COVID-19 Testing and Lab Processing services including administrative controls, strategies for contract compliance and the ability to meet client expectations;
3. General approach to working with clients including the company's procedures for responding to client requests and feedback;
4. Number of employees available to perform the requested COVID-19 Testing and Lab Processing services and methods for ensuring consistent personnel coverage at assigned locations, include ability to provide coverage for planned/unplanned leaves and the average time to fill vacancies;
5. General qualifications and experience of the management and supervisory personnel who will be directly responsible for services under this contract.

ATTACHMENT C

RATE PROPOSAL FORM

Services	**Per Test Maximum Cost (if uninsured)**
7 days per week	
2 days per week	

ATTACHMENT D

CITY OF SEASIDE
PROFESSIONAL SERVICE AGREEMENT FOR NON-CONSTRUCTION PROJECT
(INSERT PROJECT TITLE)

This PROFESSIONAL SERVICE AGREEMENT (PSA) FOR NON-CONSTRUCTION PROJECT ("AGREEMENT"), is made and effective as of [Insert date], between the City of Seaside ("AGENCY"), a municipal corporation and [Insert consultant], [a sole proprietorship, partnership, limited liability partnership, corporation] ("CONSULTANT"). In consideration of the mutual covenants and conditions set forth herein, the parties agree as follows:

I. TERM

This AGREEMENT shall commence on [Insert date] and shall remain and continue in effect until tasks described herein are completed, but in no event later than [Insert date] unless sooner terminated pursuant to the provisions of this AGREEMENT.

II. SERVICES

CONSULTANT shall perform the tasks described and set forth in Attachment A, attached hereto and incorporated herein as though set forth in full. CONSULTANT shall complete the tasks according to the schedule of performance which is also set forth in Attachment A.

III. PERFORMANCE

CONSULTANT shall at all times faithfully, competently and to the best of his/her ability, experience, and talent, perform all tasks described herein. CONSULTANT shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing similar services as are required of CONSULTANT hereunder in meeting its obligations under this AGREEMENT.

IV. AGENCY MANAGEMENT

Agency's [Insert title] shall represent AGENCY in all matters pertaining to the administration of this AGREEMENT, review and approval of all products submitted by CONSULTANT, but not including the authority to enlarge the Tasks to Be Performed or change the compensation due to CONSULTANT. Agency's Manager shall be authorized to act on AGENCY's behalf and to execute all necessary documents which enlarge the Tasks to Be Performed or change CONSULTANT's compensation, subject to Section 5 hereof.

V. PAYMENT

A. The AGENCY agrees to pay CONSULTANT monthly, in accordance with the payment rates as set forth in Attachment C, attached hereto and incorporated herein by this reference as though set forth in full, based upon actual time spent on the above tasks. This amount shall not exceed [Insert amount] dollars ($__.00) for the total term of the AGREEMENT unless additional payment is approved as provided in this AGREEMENT.

B. CONSULTANT shall not be compensated for any services rendered in connection with its performance of this AGREEMENT which are in addition to those set forth herein, unless such additional services are authorized in advance and in writing by the Agency Manager. CONSULTANT shall be compensated for any additional services in the amounts and in the manner as agreed to by Agency Manager and CONSULTANT at the time AGENCY's written authorization is given to CONSULTANT for the performance of said services.

C. CONSULTANT will submit invoices monthly for actual services performed. Invoices shall be submitted on or about the first business day of each month, or as soon thereafter as practical, for services provided in the previous month. Payment shall be made within thirty (30) days of receipt of each invoice as to all non-disputed fees. If the AGENCY disputes any of CONSULTANT's fees it shall give written notice to CONSULTANT within thirty (30) days of receipt of an invoice of any disputed fees set forth on the invoice. Any final payment under this AGREEMENT shall be made within forty-five (45) days of receipt of an invoice therefore.

VI. SUSPENSION OR TERMINATION OF AGREEMENT WITHOUT CAUSE

A. The AGENCY may at any time, for any reason, with or without cause, suspend or terminate this AGREEMENT, or any portion hereof, by serving upon the CONSULTANT at least ten (10) days prior written notice. Upon receipt of said notice, the CONSULTANT shall immediately cease all work under this AGREEMENT, unless the notice provides otherwise. If the AGENCY suspends or terminates a portion of this AGREEMENT such suspension or termination shall not make void or invalidate the remainder of this AGREEMENT.

B. In the event this AGREEMENT is terminated pursuant to this Section, the AGENCY shall pay to CONSULTANT the actual value of the work performed up to the time of termination, provided that the work performed is of value to the AGENCY. Upon termination of the AGREEMENT pursuant to this Section, the CONSULTANT will submit an invoice to the AGENCY pursuant to Section 5.

VII. DEFAULT OF CONSULTANT

A. The CONSULTANT's failure to comply with the provisions of this AGREEMENT shall constitute a default. In the event that CONSULTANT is in default for cause under the terms of this AGREEMENT, AGENCY shall have no obligation or duty to continue compensating CONSULTANT for any work performed after the date of default and can terminate this AGREEMENT immediately by written notice to the CONSULTANT. If such failure by the CONSULTANT to make progress in the performance of work hereunder arises out causes beyond the CONSULTANT's control, and without fault or negligence of the CONSULTANT, it shall not be considered a default.

B. If the Agency Manager or his/her designee determines that the CONSULTANT is in default in the performance of any of the terms or conditions of this AGREEMENT, he/she shall cause to be served upon the CONSULTANT a written notice of the default. The CONSULTANT shall have ten (10) days after service upon it of said notice in which to cure the default by rendering a satisfactory performance. In the event that the CONSULTANT fails to cure its default within such period of time or fails to present the AGENCY with a written plan for the cure of the default, the AGENCY shall have the right, notwithstanding any other provision of this AGREEMENT, to terminate this AGREEMENT without further notice and without prejudice to any other remedy to which it may be entitled at law, in equity or under this AGREEMENT.

VIII. <u>OWNERSHIP OF DOCUMENTS</u>

A. CONSULTANT shall maintain complete and accurate records with respect to sales, costs, expenses, receipts, and other such information required by AGENCY that relate to the performance of services under this AGREEMENT. CONSULTANT shall maintain adequate records of services provided in sufficient detail to permit an evaluation of services. All such records shall be maintained in accordance with generally accepted accounting principles and shall be clearly identified and readily accessible. CONSULTANT shall provide free access to the representatives of AGENCY or its designees at reasonable times to such books and records; shall give AGENCY the right to examine and audit said books and records; shall permit AGENCY to make transcripts or copies therefrom as necessary; and shall allow inspection of all work, data, documents, proceedings, and activities related to this AGREEMENT. Such records, together with supporting documents, shall be maintained for a period of three (3) years after receipt of final payment.

B. Upon completion of, or in the event of termination or suspension of this AGREEMENT, all original documents, designs, drawings, maps, models, computer files, surveys, notes, and other documents prepared in the course of providing the services to be performed pursuant to this AGREEMENT shall become the sole property of the AGENCY and may be used, reused, or otherwise disposed of by the AGENCY without the permission of the CONSULTANT. With respect to computer files, CONSULTANT shall make available to the AGENCY, at the CONSULTANT's office and upon reasonable written request by the AGENCY, the necessary computer software and hardware for purposes of accessing, compiling, transferring, copying and/or printing computer files. CONSULTANT hereby grants to AGENCY all right, title, and interest, including any copyright, in and to the documents, designs, drawings, maps, models, computer files, surveys, notes, and other documents prepared by CONSULTANT in the course of providing the services under this AGREEMENT.

IX. INDEMNIFICATION AND DEFENSE

A. Indemnity

To the fullest extent permitted by law, CONSULTANT shall indemnify and hold harmless AGENCY and any and all of its officials, employees and agents ("Indemnified Parties") from and against any and all losses, liabilities, damages, costs and expenses, including legal counsel's fees and costs, caused in whole or in part by the negligent or wrongful act, error or omission of CONSULTANT, its officers, agents, employees or subconsultants (or any agency or individual that CONSULTANT shall bear the legal liability thereof) in the performance of services under this AGREEMENT. CONSULTANT's duty to indemnify and hold harmless AGENCY shall not extend to the AGENCY's sole or active negligence.

B. Duty to defend

In the event the AGENCY, its officers, employees, agents and/or volunteers are made a party to any action, lawsuit, or other adversarial proceeding arising from the performance of the services encompassed by this AGREEMENT, and upon demand by AGENCY, CONSULTANT shall defend the AGENCY at CONSULTANT's cost or at AGENCY's option, to reimburse AGENCY for its costs of defense, including reasonable attorney's fees and costs incurred in the defense of such matters to the extent the matters arise from, relate to or are caused by CONSULTANT's negligent acts, errors or omissions. Payment by AGENCY is not a condition precedent to enforcement of this indemnity. In the event of any dispute between CONSULTANT and AGENCY, as to whether liability arises from the sole or active negligence of the AGENCY or its officers, employees, or agents, CONSULTANT will be obligated to pay for AGENCY's defense until such time as a final judgment has been entered adjudicating the AGENCY as solely or actively negligent. CONSULTANT will not be entitled in the absence of such a determination to any reimbursement of defense costs including but not limited to attorney's fees, expert fees and costs of litigation.

X. INSURANCE

CONSULTANT shall maintain prior to the beginning of and for the duration of this AGREEMENT insurance coverage as specified below and part of this AGREEMENT.

Without limiting CONSULTANT's indemnification of AGENCY, and prior to commencement of Work, CONSULTANT shall obtain, provide and maintain at its own expense during the term of this AGREEMENT, policies of insurance of the type and amounts described below and in a form satisfactory to AGENCY.

General liability insurance. CONSULTANT shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than $1,000,000 per occurrence, $2,000,000 general aggregate, for bodily injury, personal injury, and property damage. The policy must include contractual liability that has not been amended. Any endorsement restricting standard ISO “insured contract” language will not be accepted.

Automobile liability insurance. CONSULTANT shall maintain automobile insurance at least as broad as Insurance Services Office form CA 00 01 covering bodily injury and property damage for all activities of the Consultant arising out of or in connection with Work to be performed under this AGREEMENT, including coverage for any owned, hired, non-owned or rented vehicles, in an amount not less than $1,000,000 combined single limit for each accident.

Professional liability (errors & omissions) insurance. CONSULTANT shall maintain professional liability insurance that covers the Services to be performed in connection with this AGREEMENT, in the minimum amount of $1,000,000 per claim and in the aggregate. Any policy inception date, continuity date, or retroactive date must be before the effective date of this AGREEMENT and CONSULTANT agrees to maintain continuous coverage through a period no less than three (3) years after completion of the services required by this AGREEMENT.

Note: May need to delete workers' compensation and employer's liability insurance requirements for certain sole proprietorships, partnerships, or corporations without employees.

Workers’ compensation insurance. CONSULTANT shall maintain Workers’ Compensation Insurance (Statutory Limits) and Employer’s Liability Insurance (with limits of at least $1,000,000).

CONSULTANT shall submit to AGENCY, along with the certificate of insurance, a Waiver of Subrogation endorsement in favor of AGENCY, its officers, agents, employees and volunteers.

Note: If the required limits for general liability, auto and employer’s liability are $1 million or less, the following paragraph may be omitted.

Umbrella or excess liability insurance. [Optional depending on limits required]*.* CONSULTANT shall obtain and maintain an umbrella or excess liability insurance policy with limits that will provide bodily injury, personal injury and property damage liability coverage at least as broad as the primary coverages set forth above, including commercial general liability, automobile liability, and employer’s liability. Such policy or policies shall include the following terms and conditions:

- A drop down feature requiring the policy to respond if any primary insurance that would otherwise have applied proves to be uncollectible in whole or in part for any reason;

- Pay on behalf of wording as opposed to reimbursement;
- Concurrency of effective dates with primary policies;
- Policies shall "follow form" to the underlying primary policies; and
- Insureds under primary policies shall also be insureds under the umbrella or excess policies.

Other provisions or requirements

Proof of insurance. CONSULTANT shall provide certificates of insurance to AGENCY as evidence of the insurance coverage required herein, along with a waiver of subrogation endorsement for workers' compensation. Insurance certificates and endorsements must be approved by Agency's Risk Manager prior to commencement of performance. Current certification of insurance shall be kept on file with AGENCY at all times during the term of this contract. AGENCY reserves the right to require complete, certified copies of all required insurance policies, at any time.

Duration of coverage. CONSULTANT shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property, which may arise from or in connection with the performance of the Work hereunder by CONSULTANT, his agents, representatives, employees or subconsultants.

Primary/noncontributing. Coverage provided by CONSULTANT shall be primary and any insurance or self-insurance procured or maintained by AGENCY shall not be required to contribute with it. The limits of insurance required herein may be satisfied by a combination of primary and umbrella or excess insurance. Any umbrella or excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and non-contributory basis for the benefit of AGENCY before the AGENCY's own insurance or self-insurance shall be called upon to protect it as a named insured.

Agency's rights of enforcement. In the event any policy of insurance required under this AGREEMENT does not comply with these specifications or is canceled and not replaced, AGENCY has the right but not the duty to obtain the insurance it deems necessary and any premium paid by AGENCY will be promptly reimbursed by CONSULTANT or AGENCY will withhold amounts sufficient to pay premium from CONSULTANT payments. In the alternative, AGENCY may cancel this AGREEMENT.

Acceptable insurers. All insurance policies shall be issued by an insurance company currently authorized by the Insurance Commissioner to transact business of insurance or is on the List of Approved Surplus Line Insurers in the State of California, with an assigned policyholders' Rating of A- (or higher) and Financial Size Category Class VI (or larger) in accordance with the latest edition of Best's Key Rating Guide, unless otherwise approved by the Agency's Risk Manager.

Waiver of subrogation. All insurance coverage maintained or procured pursuant to this agreement shall be endorsed to waive subrogation against AGENCY, its elected or appointed officers, agents, officials, employees and volunteers or shall specifically allow CONSULTANT or others providing insurance evidence in compliance with these specifications to waive their right of recovery prior to a loss. CONSULTANT hereby waives its own right of recovery against AGENCY, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

Enforcement of contract provisions (non estoppel). CONSULTANT acknowledges and agrees that any actual or alleged failure on the part of the AGENCY to inform CONSULTANT of non-compliance with any requirement imposes no additional obligations on the AGENCY nor does it waive any rights hereunder.

Requirements not limiting. Requirements of specific coverage features or limits contained in this Section are not intended as a limitation on coverage, limits or other requirements, or a waiver of any coverage normally provided by any insurance. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue and is not intended by any party or insured to be all inclusive, or to the exclusion of other coverage, or a waiver of any type. If the Consultant maintains higher limits than the minimums shown above, the AGENCY requires and shall be entitled to coverage for the higher limits maintained by the Consultant. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the AGENCY.

Notice of cancellation. Consultant agrees to oblige its insurance agent or broker and insurers to provide to AGENCY with a thirty (30) day notice of cancellation (except for nonpayment for which a ten (10) day notice is required) or nonrenewal of coverage for each required coverage.

Additional insured status. General liability policies shall provide or be endorsed to provide that AGENCY and its officers, officials, employees, and agents, and volunteers shall be additional insureds under such policies. This provision shall also apply to any excess/umbrella liability policies.

Prohibition of undisclosed coverage limitations. None of the coverages required herein will be in compliance with these requirements if they include any limiting endorsement of any kind that has not been first submitted to AGENCY and approved of in writing.

Separation of insureds. A severability of interests provision must apply for all additional insureds ensuring that Consultant’s insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the insurer’s limits of liability. The policy(ies) shall not contain any cross-liability exclusions.

Pass through clause. CONSULTANT agrees to ensure that its subconsultants, subcontractors, and any other party involved with the project who is brought onto or involved in the project by CONSULTANT, provide the same minimum insurance coverage and endorsements required of CONSULTANT. CONSULTANT agrees to monitor and review all such coverage and assumes all responsibility for ensuring that such coverage is provided in conformity with the requirements of this section. CONSULTANT agrees that upon request, all agreements with consultants, subcontractors, and others engaged in the project will be submitted to AGENCY for review.

Agency's right to revise specifications. The AGENCY reserves the right at any time during the term of the contract to change the amounts and types of insurance required by giving the CONSULTANT ninety (90) days advance written notice of such change. If such change results in substantial additional cost to the CONSULTANT, the AGENCY and CONSULTANT may renegotiate CONSULTANT's compensation.

Self-insured retentions. Any self-insured retentions must be declared to and approved by AGENCY. AGENCY reserves the right to require that self-insured retentions be eliminated, lowered, or replaced by a deductible. Self-insurance will not be considered to comply with these specifications unless approved by AGENCY.

Timely notice of claims. CONSULTANT shall give AGENCY prompt and timely notice of claims made or suits instituted that arise out of or result from CONSULTANT's performance under this AGREEMENT, and that involve or may involve coverage under any of the required liability policies.

Additional insurance. CONSULTANT shall also procure and maintain, at its own cost and expense, any additional kinds of insurance, which in its own judgment may be necessary for its proper protection and prosecution of the work.

XI. INDEPENDENT CONSULTANT

A. CONSULTANT is and shall at all times remain as to the AGENCY a wholly independent consultant and/or independent contractor. The personnel performing the services under this AGREEMENT on behalf of CONSULTANT shall at all times be under CONSULTANT's exclusive direction and control. Neither AGENCY nor any of its officers, employees, or agents shall have control over the conduct of CONSULTANT or any of CONSULTANT's officers, employees, or agents, except as set forth in this AGREEMENT. CONSULTANT shall not at any time or in any manner represent that it or any of its officers, employees, or agents are in any manner officers, employees, or agents of the AGENCY. CONSULTANT shall not incur or have the power to incur any debt, obligation, or liability whatever against AGENCY, or bind AGENCY in any manner.

B. No employee benefits shall be available to CONSULTANT in connection with the performance of this AGREEMENT. Except for the fees paid to CONSULTANT as provided in the AGREEMENT, AGENCY shall not pay salaries, wages, or other compensation to CONSULTANT for performing services hereunder for AGENCY. AGENCY shall not be liable for compensation or indemnification to CONSULTANT for injury or sickness arising out of performing services hereunder.

XII. LEGAL RESPONSIBILITIES

The CONSULTANT shall keep itself informed of State and Federal laws and regulations which in any manner affect those employed by it or in any way affect the performance of its service pursuant to this AGREEMENT. The CONSULTANT shall at all times observe and comply with all such laws and regulations. The AGENCY, and its officers and employees, shall not be liable at law or in equity occasioned by failure of the CONSULTANT to comply with this Section.

XIII. UNDUE INFLUENCE

CONSULTANT declares and warrants that no undue influence or pressure was used against or in concert with any officer or employee of the AGENCY in connection with the award, terms or implementation of this AGREEMENT, including any method of coercion, confidential financial arrangement, or financial inducement. No officer or employee of the AGENCY has or will receive compensation, directly or indirectly, from CONSULTANT, or from any officer, employee or agent of CONSULTANT, in connection with the award of this AGREEMENT or any work to be conducted as a result of this AGREEMENT. Violation of this Section shall be a material breach of this AGREEMENT entitling the AGENCY to any and all remedies at law or in equity.

XIV. NO BENEFIT TO ARISE TO LOCAL EMPLOYEES

No member, officer, or employee of AGENCY, or their designees or agents, and no public official who exercises authority over or responsibilities with respect to the Project during his/her tenure or for one year thereafter, shall have any interest, direct or indirect, in any agreement or sub-agreement, or the proceeds thereof, for work to be performed in connection with the Project performed under this AGREEMENT.

XV. RELEASE OF INFORMATION/CONFLICTS OF INTEREST

A. All information gained by CONSULTANT in performance of this AGREEMENT shall be considered confidential and shall not be released by CONSULTANT without AGENCY's prior written authorization. CONSULTANT, its officers, employees, agents, or subconsultants, shall not without written authorization from the Agency Manager or unless requested by the Agency Attorney, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories, or other information concerning the work performed under this AGREEMENT or relating to any project or property located within the AGENCY. Response to a subpoena or court order shall not be considered "voluntary" provided CONSULTANT gives AGENCY notice of such court order or subpoena.

B. CONSULTANT shall promptly notify AGENCY should CONSULTANT, its officers, employees, agents, or subconsultants be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions, or other discovery request ("Discovery"), court order, or subpoena from any person or party regarding this AGREEMENT and the work performed there under or with respect to any project or property located within the AGENCY, unless the AGENCY is a party to any lawsuit, arbitration, or administrative proceeding connected to such Discovery, or unless CONSULTANT is prohibited by law from informing the AGENCY of such Discovery. AGENCY retains the right, but has no obligation, to represent CONSULTANT and/or be present at any deposition, hearing, or similar proceeding as allowed by law. Unless AGENCY is a party to the lawsuit, arbitration, or administrative proceeding and is adverse to CONSULTANT in such proceeding, CONSULTANT agrees to cooperate fully with AGENCY and to provide the opportunity to review any response to discovery requests provided by CONSULTANT. However, AGENCY's right to review any such response does not imply or mean the right by AGENCY to control, direct, or rewrite said response.

Note: The following paragraph is only to be used when the AGENCY will be taking in a fee or deposit from an applicant and use that fund to retain the CONSULTANT to prepare an EIR, Specific Plan, or some other specific document or where the AGENCY is funding a similar development-type study.

C. CONSULTANT covenants that neither he/she nor any officer or principal of their firm have any interest in, or shall acquire any interest, directly or indirectly, which will conflict in any manner or degree with the performance of their services hereunder.

CONSULTANT further covenants that in the performance of this AGREEMENT, no person having such interest shall be employed by them as an officer, employee, agent, or sub-consultant. CONSULTANT further covenants that CONSULTANT has not contracted with nor is performing any services, directly or indirectly, with any developer(s) and/or property owner(s) and/or firm(s) and/or partnership(s) owning property in the AGENCY or the study area and further covenants and agrees that CONSULTANT and/or its subconsultants shall provide no service or enter into any agreement or agreements with a/any developer(s) and/or property owner(s) and/or firm(s) and/or partnership(s) owning property in the AGENCY or the study area prior to the completion of the work under this AGREEMENT.

XVI. <u>NOTICES</u>

Any notices which either party may desire to give to the other party under this AGREEMENT must be in writing and may be given either by (i) personal service, (ii) delivery by a reputable document delivery service, such as but not limited to, Federal Express, which provides a receipt showing date and time of delivery, or (iii) mailing in the United States Mail, certified mail, postage prepaid, return receipt requested, addressed to the address of the party as set forth below or at any other address as that party may later designate by notice:

To AGENCY: City of Seaside
____
____

To CONSULTANT: ____________________________
____

XVII. <u>ASSIGNMENT</u>

The CONSULTANT shall not assign the performance of this AGREEMENT, nor any part thereof, nor any monies due hereunder, without prior written consent of the AGENCY. Because of the personal nature of the services to be rendered pursuant to this AGREEMENT, only CONSULTANT shall perform the services described in this AGREEMENT. [Insert name] may use assistants, under his/her direct supervision, to perform some of the services under this AGREEMENT. CONSULTANT shall provide AGENCY fourteen (14) days' notice prior to the departure of [Insert name] from CONSULTANT's employ. Should he/she leave CONSULTANT's employ, the AGENCY shall have the option to immediately terminate this AGREEMENT, within three (3) days of the close of said notice period. Upon termination of this Agreement, CONSULTANT's sole compensation shall be payment for actual services performed up to, and including, the date of termination or as may be otherwise agreed to in writing between the Governing Board and the CONSULTANT. Before retaining or contracting with any CONSULTANT for any services under this AGREEMENT, CONSULTANT shall provide AGENCY with the identity of the proposed CONSULTANT, a copy of the proposed written contract between CONSULTANT and such sub-consultant which shall include and indemnity provision similar to the one provided herein and identifying AGENCY as an indemnified party, or an incorporation of the indemnity provision provided herein, and proof that such proposed sub-consultant carries insurance at least equal to that required by this AGREEMENT or obtain a written waiver from AGENCY for such insurance.

XVIII. LICENSES

At all times during the term of this AGREEMENT, CONSULTANT shall have in full force and effect, all licenses required of it by law for the performance of the services described in this AGREEMENT.

XIX. GOVERNING LAW

The AGENCY and CONSULTANT understand and agree that the laws of the State of California shall govern the rights, obligations, duties, and liabilities of the parties to this AGREEMENT and also govern the interpretation of this Agreement. Any litigation concerning this AGREEMENT shall take place in the municipal, superior, or federal district court with jurisdiction over the AGENCY.

XX. ENTIRE AGREEMENT

This AGREEMENT contains the entire understanding between the parties relating to the obligations of the parties described in this AGREEMENT. All prior or contemporaneous agreements, understandings, representations, and statements, oral or written and pertaining to the subject of this AGREEMENT or with respect to the terms and conditions of this AGREEMENT, are merged into this AGREEMENT and shall be of no further force or effect. Each party is entering into this AGREEMENT based solely upon the representations set forth herein and upon each party's own independent investigation of any and all facts such party deems material.

XXI. WORK SCHEDULED/TIME OF COMPLETION

Note: This section is optional and should be included only when the project is particularly time-sensitive.

AGENCY and CONSULTANT agree that time is of the essence in this AGREEMENT. AGENCY and CONSULTANT further agree that CONSULTANT's failure to perform on or at the times set forth in this AGREEMENT will damage and injure AGENCY, but the extent of such damage and injury is difficult or speculative to ascertain. Consequently, AGENCY and CONSULTANT agree that any failure to perform by CONSULTANT at or within the times set forth herein shall result in liquidated damages of [Insert amount] dollars ($__.00) per day for each and every day such performance is late or delayed. AGENCY and CONSULTANT agree that such sum is reasonable and fair. Furthermore, AGENCY and CONSULTANT agree that this AGREEMENT is subject to Government Code Section 53069.85 and that each party hereto is familiar with and understands the obligations of said Section of the Government

Code.

XXII. CONTENTS OF REQUEST FOR PROPOSAL AND PROPOSAL

CONSULTANT is bound by the contents of AGENCY's Request for Proposal, and incorporated herein by this reference, and the contents of the proposal submitted by the CONSULTANT. In the event of conflict, the requirements of AGENCY's Request for Proposals and this AGREEMENT shall take precedence over those contained in the CONSULTANT's proposals. The incorporation of the CONSULTANT's proposal shall be for the scope of services to be provided only, and any other terms and conditions included in such proposal shall have no force and effect on this AGREEMENT or the relationship between CONSULTANT and/or AGENCY, unless expressly agreed to in writing.

XXIII. AUTHORITY TO EXECUTE THIS AGREEMENT

The person or persons executing this AGREEMENT on behalf of CONSULTANT warrants and represents that he/she has the authority to execute this AGREEMENT on behalf of the CONSULTANT and has the authority to bind CONSULTANT to the performance of its obligations hereunder.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed the day and year first above written.

CONSULTANT

By:____________________
(Signature)

____
(Typed Consultant Name)

____
Craig Malin
City Manager
City of Seaside

CITY OF SEASIDE
STAFF REPORT

Item No.: 10.B.

TO: City Council

BY: Dana Morrison

DATE: January 21, 2021

SUBJECT: **APPROVE RESOLUTION REALLOCATING 0.067 AF WATER FROM COMMERCIAL FUND TO INSTITUTIONAL FUND, AND APPROVAL OF WAC-20-05 APPLICATION FROM GRACE CHURCH OF MONTEREY BAY, PROPERTY OWNER AND APPLICANT, REQUESTING 0.067 AF OF WATER FOR THE CHURCH LOCATED AT 1949 WARING STREET IN THE SINGLE FAMILY RESIDENTIAL (RS-8) ZONING DISTRICT. THE PROJECT IS EXEMPT CLASS1, SECTION 15301.A FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA) GUIDELINES.**

PURPOSE & RECOMMENDATION

Approve Resolution reallocating 0.067 AF of water from the Commercial fund to the Institutional fund, and approve WAC-20-05 application authorizing applicant Grace Church of Monterey Bay the necessary water to allow the addition of a 960 modular building to serve as a Sunday school room for the children of parishioners coming to attend services on Sunday. The project is exempt Class 1, Section 15301.A from the California Environmental Quality Act (CEQA) guidelines.

BACKGROUND

Project Site:
The 3-acre project site (1949 Waring) is located along Waring Street between Mira Monte Avenue and Santa Clara Avenue. The adjacent uses consist of single family dwellings to the north, south, east and west.
The project site is developed with an existing 12,000 square feet of church buildings. A Site Plan and Location Map are provided as Attachment 2. Site Photos and Project Photos are provided as Attachment 3.

Water Allocation Request:

The applicant proposes to install a 960 SF modular building to serve as a Sunday school room for Grace Church. The Sunday school would have 2 volunteer staff members who would look after 10-15 children, from approximately 10:00 am-1:00pm, while their parents attend church services on Sundays. A Project Statement has been provided by the church as Attachment 4.

According to Ordinance 1064, churches and non-profits are considered institutional. The Ordinance speaks to the institutional category but there is no water currently allocated for that fund. In the recent past, institutional projects were allocated water from the Commercial category as approved by the Council.

As there is currently no water allocated to the Institutional category, 0.067 AF may be removed from the Small Commercial fund, a subclass of the Commercial category. The Small Commercial fund currently has a balance of 5.37 AF. If the reallocation of the requested 0.067 AF is approved, that would leave the Small Commercial with a remaining balance of 5.304 AF.

Water Impact:
Existing Water Use: 12,000 AF x 0.00007 (MPWMD use factor) = 0.84
Post-Project Water Use: 12,960 AF x 0.00007 (MPWMD use factor) = 0.97

Amount Needed = 0.067 AF

Water Allocation Committee Review:
The Water Allocation Committee (WAC) reviewed and held a public hearing on this item at the January 11, 2021 meeting. The WAC was supportive of the proposed reallocation as it is a minor allocation and would support a church which has been a positive part of the community since the 1950's. The WAC unanimously recommended to the City Council approval of the Resolution reallocating 0.067 AF of water from the Commercial fund to the Institutional fund and approval of WAC-20-05 for Grace Church of Monterey Bay.

STAFF ANALYSIS

The proposed project consists of the installation of a 960 square foot modular building to an existing church site. The water use determination by the Monterey Peninsula Water Management District (MPWMD) that is required for the provision of a 12,960 square foot church is provided as Attachment 5; the total request is for 0.067 AF of water.

Generally, projects which involve an increase in water use above the water allocation from a previous use are evaluated in accordance with a Point System contained in Ordinance 892. Projects receiving 20 points are awarded water per the available amount of water from the City's Commercial Water Category. As an Institution with no profits the Grace Church does not meet the 20 point award system. However, per SMC

13.24.025.B: "Institutional projects shall be projects submitted by nonprofit organizations, churches or religious institutions, educational institutions, public and quasi-public facilities. Allocation under this category shall be on a first-come, first-served basis until the total amount of water allocation established by resolution has been allocated." Per the Point Criteria, City staff finds that the proposed project would receive the following points:

	Determination	**Points Received**
Revenue Generation Up to $5,000 = 1 point $5,001-$10,000 = 3 points $10,001-$15,000 = 5 points $15,001 or more = 7 points	Non-Profit: No revenue generation created. City % of Property Tax: 0.18 % of XXXXX	1
Jobs Creation 1-9 part time = 1 point 10 or more part time = 3 points 1-9 full time = 5 points 10 or more full time = 7 points	No additional jobs created, Sunday School staff will be volunteers	0
Projects on Major Thoroughfares All other commercial areas = 1 point Fremont, Broadway, Del Monte = 5 points	Not located in commercial, project is located in a residential neighborhood	0
Removal of Blight Occupied Bldg, remodel existing structure = 1 pt Vacant Bldg, remodel of existing structure = 3 pts Occupied Bldg, full demo & redevelopment = 5 pts Vacant Property, complete redevelopment = 7 pts	Addition of a new 960 sf modular to an occupied church site. No remodeling proposed to existing structures	0
Business Retention Seven (7) points will be awarded for projects which, if not approved, would result in the loss of an existing business, which generates revenue for the City and/or significant employment.	Denial of the project would not result in the loss of an existing business. Criteria is N/A	0
Total		1

It has been determined that the proposed project does not meet the minimum standard of 20 points, with only 1 point. However, the City recognizes the value of churches within the community and as such the project could be approved water under 13.24.025.B as an Institution. Institutions, such as churches, can be approved on a first-come, first-serve basis by the City Council. Furthermore a reallocation 0.067 AF of water from the Commercial fund to the Institutional category fund is a minor reallocation.

As mentioned earlier in the report, the requested 0.067 AF may be removed from the Small Commercial fund which currently has a balance of 5.37 AF and reallocated to the Institutional category. This would leave the Small Commercial with a remaining balance of 5.304 AF.

RECOMMENDATION

It is recommended that the City Council approve the attached Resolution reallocation of 0.067 AF of water from the Small Commercial fund to the Institutional fund and approve WAC-20-05.

ATTACHMENTS

1. Draft CC Resolution_WAC-20-05
2. Attachment 1 - Conditions of Approval
3. Attachment 2 - Location Map + Site Plan
4. Attachment 3 - Site + Project Photos
5. Attachment 4 - Project Statement and Water Permit Application
6. Attachment 5 - MPWMD Water Permit Form

RESOLUTION NO. 21-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE,

APPROVING REALLOCATING 0.067 AF WATER FROM COMMERCIAL FUND TO INSTITUTIONAL FUND, AND APPROVING WAC-20-05: GRACE CHURCH OF MONTEREY BAY, PROPERTY OWNER AND APPLICANT, REQUESTING 0.067 AF OF WATER FOR THE CHURCH LOCATED AT 1949 WARING STREET IN THE SINGLE FAMILY RESIDENTIAL (RS-8) ZONING DISTRICT. THE PROJECT IS EXEMPT CLASS1, SECTION 15301.A FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA) GUIDELINES.

WHEREAS, the City Council periodically reallocates water between various categories, which include: Commercial, Residential ADUs, and Institutional; and

WHEREAS, a request for 0.067 AF of water has been made by Grace Church which was considered and recommended for approval by the Water Allocation Committee at the January 11, 2021 meeting with unanimous agreement that the request would go to City Council for consideration; and

WHEREAS, the church request of 0.067 AF of water for the proposed use of adding a 960 sf modular, to serve as a Sunday school room for the children of parishioners, is eligible for consideration for allocation using the Institutional category, per Ordinance 1064; and

WHEREAS, the City Council understands the need and appreciates the benefits that the church will provide for the community; and

WHEREAS, reallocating 0.067 AF of water from the Commercial fund to the Institutional category fund is a minor reallocation.

NOW, THEREFORE, BE IT RESOLVED, that the City Council approves reallocating 0.067 AF water from the Commercial category to the Institutional category, and allocating the 0.067 AF requested by Grace Church at 1949 Waring Street, with the following conditions.

Project Specific:

Planning:

1. Except as modified by required conditions of approval, plans submitted for a building permit shall substantially conform to the plans identified as "1949 Waring Street"; the project site plan is provided as Attachment 1.

2. The water allocation is valid only for the implementation of installing a 960 SF modular building located at the project site (Grace Church) classified as Group I water use per the Monterey Peninsula Water Management District (MPWMD) regulations in the amount of 0.067 acre feet. The MPWMD water permit form is provided as Attachment 5. Any change in the land use at this site prior to a Certificate of Occupancy shall cause the water permit to become null and void. Any change in the use of the church to a higher water use in the future must be approved by the Water Allocation Committee as a minor change.

3. Applicant must secure a Certificate of Occupancy for the improvements within one year from the issuance of the Water Permit.

Standard:

4. Water Allocation approval shall be valid for a period of one (1) year from the date of approval of this project in accordance with S.M.C.S. 17.54.080. Project approval will become null and void if a building permit is not exercised within one (1) year from date of approval.

5. Proposed changes to the approved application(s) must receive approval from the Zoning Administrator.

6. The applicant agrees as a condition and in consideration of the approval of this discretionary permit that it will defend, indemnify and hold harmless the City of Seaside or its agents, officers and employees from any claim, action or proceeding against the City or its agents, officers or employees to attack, set aside, void or annul this approval. The applicant will reimburse the City for any court costs and attorney's fees, which the City may be required by a court to pay as a result of such action. City may, at its sole discretion, participate in the defense of such action; but such participation shall not relieve applicant of his obligations under this condition. The City shall promptly notify the applicant of any such claim, action, or proceeding, and the City shall cooperate fully in the defense thereof.

7. The project shall be responsible for all applicable local and/or regional development and/or impact fees including, but not limited to, sewer, water, and traffic fees, which shall be paid prior to building permit issuance.

8. The proposed project shall comply with the applicable requirements of the Monterey Peninsula Water Management District for the installation of any new water fixtures and landscape irrigation equipment.

9. The issuance of building permits shall be required for the new modular building proposed.

10. If any new water fixtures are installed they shall be water conservation fixtures.

PASSED AND ADOPTED at the regular meeting of the City Council of the City of Seaside, State of California, on the 21th of January 2021 by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:

____
Ian N. Oglesby, Mayor

ATTEST:

____
Lesley Milton, Assistant City Manager/City Clerk

Conditions of Approval
File No. WAC-20-05
January 21, 2021

Project Specific:

Planning:

1. Except as modified by required conditions of approval, plans submitted for a building permit shall substantially conform to the plans identified as “1949 Waring Street”; the project site plan is provided as Attachment 2.

2. The water allocation is valid only for the implementation of installing a 960 SF modular building located at the project site (Grace Church) classified as Group I water use per the Monterey Peninsula Water Management District (MPWMD) regulations in the amount of 0.0672 acre feet. The MPWMD water permit form is provided as Attachment 5. Any change in the land use at this site prior to a Certificate of Occupancy shall cause the water permit to become null and void. Any change in the use of the church to a higher water use in the future must be approved by the Water Allocation Committee Zoning Administrator as a minor change.

3. Applicant must secure a Certificate of Occupancy for the improvements within one year from the issuance of the Water Permit.

Standard:

4. Water Allocation approval shall be valid for a period of one (1) year from the date of approval of this project in accordance with S.M.C.S. 17.54.080. Project approval will become null and void if a building permit is not exercised within one (1) year from date of approval.

5. Proposed changes to the approved application(s) must receive approval from the Zoning Administrator.

6. The applicant agrees as a condition and in consideration of the approval of this discretionary permit that it will defend, indemnify and hold harmless the City of Seaside or its agents, officers and employees from any claim, action or proceeding against the City or its agents, officers or employees to attack, set aside, void or annul this approval. The applicant will reimburse the City for any court costs and attorney’s fees, which the City may be required by a court to pay as a result of such action. City may, at its sole discretion, participate in the defense of such action; but such participation shall not relieve applicant of his obligations under this condition. The City shall promptly notify the applicant of any such claim, action, or proceeding, and the City shall cooperate fully in the defense thereof.

7. The project shall be responsible for all applicable local and/or regional development and/or impact fees including, but not limited to, sewer, water, and traffic fees, which shall be paid prior to building permit issuance.

8. The proposed project shall comply with the applicable requirements of the Monterey Peninsula Water Management District for the installation of any new water fixtures and landscape irrigation equipment.

9. The issuance of building permits shall be required for the new modular building proposed.

10. If any new water fixtures are installed they shall be water conservation fixtures.

WATER ALLOCATION APPLICATION NO. WAC-20-05

This permit is hereby accepted upon the express terms and conditions hereof, and shall have no force or effect unless and until agreed to, in writing, by the applicant and property owner(s).

The undersigned hereby acknowledge the approved terms and conditions and agree to fully conform to, and comply with, said terms and conditions within the time frames approved by the City of Seaside Water Allocation Committee.

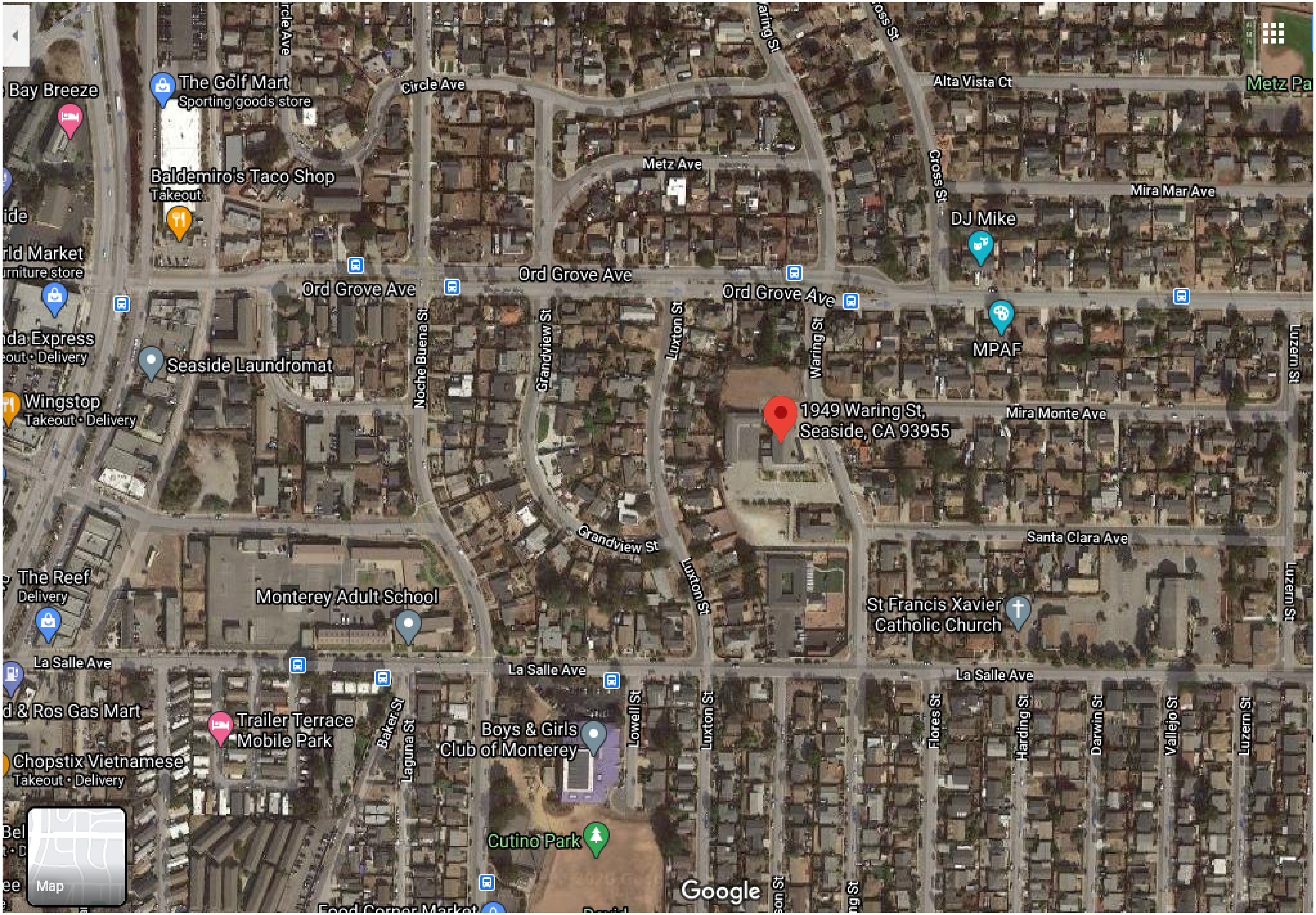
____________________________________ _______________

Applicant's Signature Date

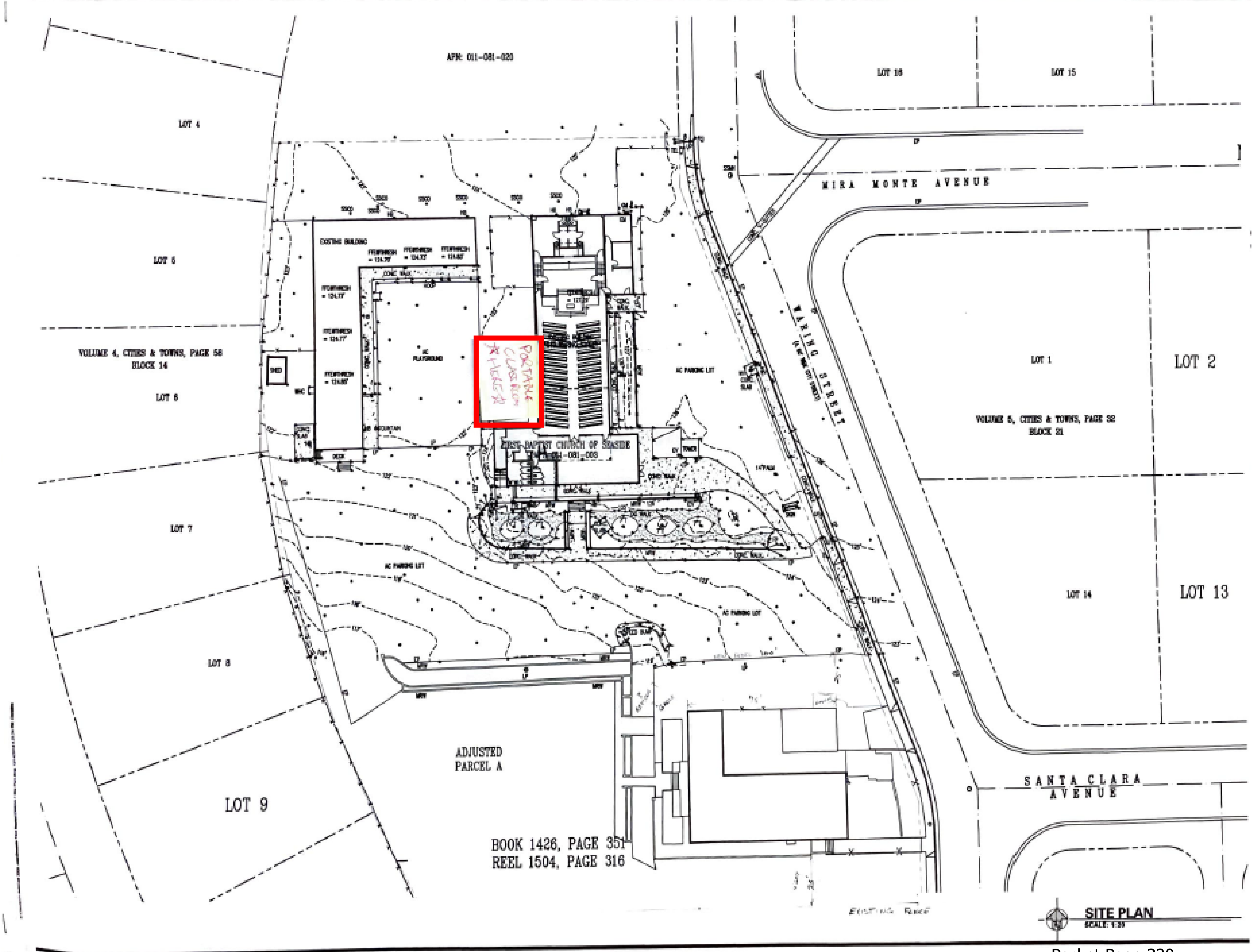
____________________________________ _______________

Property Owner's Signature Date

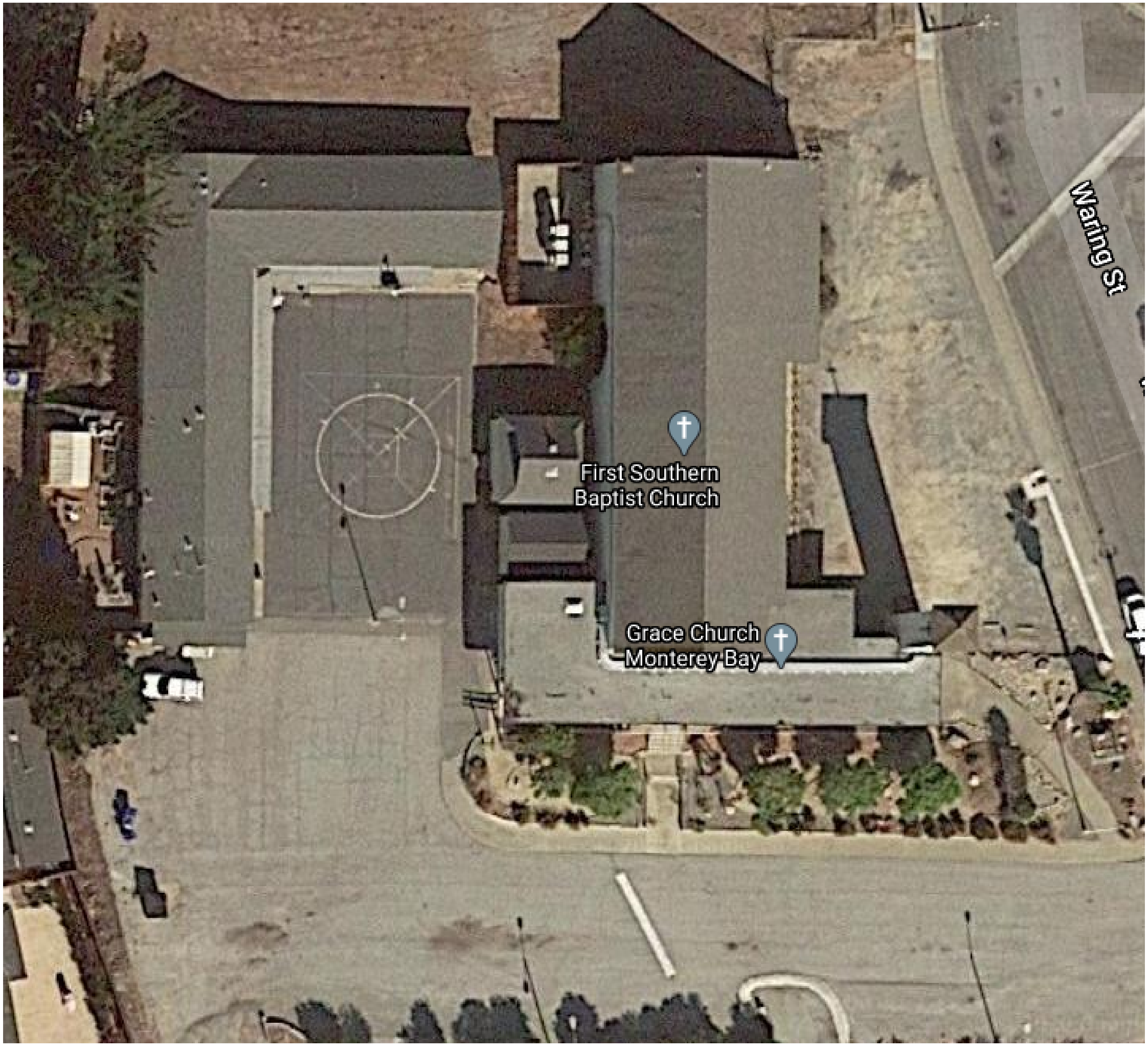
LOCATION MAP



SITE PLAN



APN: 011-081-020
LOT 4
LOT 5
LOT 6
LOT 7
LOT 8
LOT 9
LOT 16
LOT 15
LOT 1
LOT 2
LOT 14
LOT 13
VOLUME 4, CITIES & TOWNS, PAGE 58
BLOCK 14
VOLUME 5, CITIES & TOWNS, PAGE 32
BLOCK 21
MIRA MONTE AVENUE
WARING STREET
SANTA CLARA AVENUE
EXISTING BUILDING
AC PLAYGROUND
AC PARKING LOT
PORTABLE CLASSROOM HERE
FIRST BAPTIST CHURCH OF SEASIDE
ADJUSTED PARCEL A
BOOK 1426, PAGE 351
REEL 1504, PAGE 316
SITE PLAN


Waring St
First Southern
Baptist Church
Grace Church
Monterey Bay


RANGE ROVER

GRACE
CHURCH
monterey bay

December 8th, 2020

Seaside City Council Members
440 Harcourt Ave, Seaside, CA 93955

Dear Council Members,

I am writing to request a revised water allocation to our church located at 1949 Waring st in Seaside. Though we currently have about 3 acres of property and 12,000 square feet of buildings, Seaside Municipal Water has determined that we require a revised water allocation to place a 24' by 40' portable classroom for our growing church. This building will not have any water running to it as it is merely an open classroom space.

Nearly a decade ago, the church fell on difficult times resulting in it selling off an acre of its parcel that once housed classrooms for the children in the church. Though our demographics have changed significantly, we are now a vibrant and growing part of the local community. With our congregation now primarily consisting of young families, we require an additional small portable structure to house our children for Sunday school. As a 501c3 not-for-profit, we do not contribute water credits from an increase in revenue or business advances. Our mission is to minister to our local community and provide spiritual resources for a hurting community during this difficult season.

Thank you for your time and consideration, we look forward to hearing your decision on this matter.

Warm regards,

Trevor Lee

559.400.1443
trevor@gracemontereybay.org
Gracemontereybay.org
1949 Waring Street, Seaside, CA 93955

City of Seaside
Water Allocation Application

Due to limited availability of water allocated to Seaside, it is necessary to establish procedures for the allocation of water credits for commercial and institutional projects. The Seaside City Council has established criteria to clearly evaluate application for new water allocated. The entire criteria in Ordinance No. 892 are attached (Exhibit "A").

General Information:

Project Address or Location: 1949 WARING ST SEASIDE, CA 93955

Assessor's Parcel Number(s): 011-081-003 Zoning District RS-8

Site Description (Is building or property occupied or vacant?): 3 ACRE CHURCH PROPERTY

Project Description (Provide conceptual site plan showing all buildings with internal layout, parking, and landscape areas):

DROPPING A 24'x40' PORTABLE CLASSROOM FOR SUNDAY SCHOOL USE PRIMARILY.

Is a Conditional Use Permit and/or Variance Required? YES

Date of Submitted Application: 12-08-2020

Water Allocation Request (Refer to Exhibit "B" and complete the Monterey Peninsula Water Management District Water Release Form): 0.0672 Acre Feet

Applicant Information:

Name: TREVOR ICE

Mailing Address: 1949 WARING ST SEASIDE, CA 93955

Telephone Number(s): 559-400-1443 Signature: [signature]

Property Owner Information:

Name: GRACE CHURCH MONTEREY BAY

Mailing Address: 1949 WARING ST

Telephone Number(s): 559-400-1443 Signature: [signature]

Property Owner's Statement: "By my signature, I hereby state that I am the legal owner of record of the property identified in this application and that all data, information, plans and evidence submitted as part of this application is true and correct to the best of my knowledge."

Signature and Date: [signature] 12/09/2020

POINT SYSTEM CRITERIA

A. Revenue Generation Points Requested: 1

Applicant's Taxable Sales (Previous Year or Projection): N/A - church

If Taxable Sales is Unknown, Gross Receipts (Previous Year or Projections): N/A

City's Share of Sales Tax Revenue (1%of Taxable Sales): N/A

Assessed Value of Property: $348,820 Assessed Value of Structure: $~50,000

If structure is proposed, provide Building Type: 960 SF MODULAR

Date of Assessed Value Information: —

City's Share of Property Taxes (Approximately 0.18% of Combined Assessed Value):
(29.46 x 0.18)/100 = $ 0.053

Other Sources of Revenue: —

B. Jobs Creation Points Requested: 0

Number of New Part-Time Jobs Created: N/A

Number of New Full-Time Jobs Created: N/A

C. Project in Major Thoroughfare Points Requested: 0 - N/A

D. Removal of Blight Points Requested: 0 - N/A

E. Business Retention Points Requested: 0 - N/A

If necessary, please attach any additional information that describes your application. Include any additional information that provides clarification and/or justification for your water allocation request. Ordinance No. 892 does not authorize the Water Allocation Committee to consider additional benefits your project offers to Seaside and/or Seaside residents. This information could, however be considered by the Seaside City Council for projects that do not fully meet the 20 point requirement.

Note: Once the Water Allocation Committee grants the water allocation request, per Ordinance No. 892, the applicant has **sixty (60) days** from that time to submit the appropriate development permit applications associated with their project to the Planning Division. The applicant must complete all work within **12 months of the date of issuance of a building permit**, or, for those projects that do not require a building permit, within 12 months of the date of issuance of a permit from the City of Seaside or other governmental agency which permits the project to commence construction.

MONTEREY PENINSULA WATER MANAGEMENT DISTRICT

NON-RESIDENTIAL WATER RELEASE FORM AND WATER PERMIT APPLICATION

NOTE: When approved and signed by the Jurisdiction this form must be submitted with final and complete Construction Plans to:

Monterey Peninsula Water Management District Permit Office
5 Harris Court, Bldg. G ~ Monterey, CA 93940 ~ (831) 658-5601 ~ www.mpwmd.net ~ Fax (831) 644-9558

Completing the Water Release Form & Water Permit Application does not guarantee issuance of a Water Permit.

ALL SPACES BELOW MUST BE COMPLETED OR THE APPLICATION MAY NOT BE PROCESSED. *(Please print firmly)*

1. OWNERSHIP INFORMATION:

Name: GRACE CHURCH OF MONTEREY BAY
Daytime telephone: 831-583-8500
Mailing Address: 1949 WARING ST SEASIDE, CA 93955
E-Mail Address: info@ GraceMontereyBAY.ORG

2. AGENT/REPRESENTATIVE INFORMATION:

Name: TREVOR ICE
Daytime telephone: 559-400-1443
Mailing Address: 1949 WARING ST SEASIDE, CA 93955
E-Mail Address: TREVOR @ GRACEMONTEREYBAY.ORG

3. PROPERTY INFORMATION:

Year building was constructed? 1954 Existing Square-footage 12,000 Proposed Square-footage 960
Address: 1949 WARING ST SEASIDE, CA 93955 **Assessor Parcel Number** 011 - 081 - 003
Water company serving parcel: SEASIDE MUNICIPAL Is a water meter needed? (Circle one) YES/ NO (How Many N/A)
NOTE: Separate water meters are required for each User.

4. Type of Non-Residential Use: SUNDAY SCHOOL CLASSROOM

5. Project Description (Be thorough and detailed): MOBILE MODULAR WILL PLACE ONE 20'x40' PORTABLE CLASSROOM FOR CLASSROOM USE FOR CHILDREN ONLY ON SUNDAYS. THERE WILL BE NO WATER RUNNING TO BUILDING

Any change in Use/Expansion of Use requires a Water Permit. Deed Restriction Required for all Water Permits. Mandatory Retrofit Upon Expansion of Use.

Table No. 1 — Existing Group I *(All Uses before project)*

Type of Use	Quantity	Factor	Use/AF
Auto Uses		x 0.00007	=
Bank		x 0.00007	=
Convenience Store		x 0.00007	=
Church	12,000	x 0.00007	= 0.84
Dental/Medical/Vet Clinic		x 0.00007	=
Dry Cleaner (No on-site laundry)		x 0.00007	=
Family Grocery		x 0.00007	=
Fast Photo		x 0.00007	=
Gym		x 0.00007	=
Nail Salon		x 0.00007	=
Office		x 0.00007	=
Retail		x 0.00007	=
School		x 0.00007	=
Supermarket		x 0.00007	=
Warehouse		x 0.00007	=
Tasting Room		x 0.00007	=

Table No. 2 — Post Project Group I *(All Uses after project)*

Type of Use	Quantity	Factor	Use/AF
Auto Uses		x 0.00007	=
Bank		x 0.00007	=
Convenience Store		x 0.00007	=
Church	12,960	x 0.00007	= 0.9072
Dental/Medical/Vet Clinic		x 0.00007	=
Dry Cleaner (No on-site laundry)		x 0.00007	=
Family Grocery		x 0.00007	=
Fast Photo		x 0.00007	=
Gym		x 0.00007	=
Nail Salon		x 0.00007	=
Office		x 0.00007	=
Retail		x 0.00007	=
School		x 0.00007	=
Supermarket		x 0.00007	=
Warehouse		x 0.00007	=
Tasting Room		x 0.00007	=

Existing Group II *(All Uses before project)* / **Post Project Group II *(All Uses after project)***

Users in this category prepare and sell food or beverages that are served on disposable tableware.

Type of Use	Quantity	Factor	Use/AF	Type of Use	Quantity	Factor	Use/AF
Bakery		x 0.0002	=	Bakery		x 0.0002	=
Bar (ABC License-Indoor/Outdoor)		x 0.0002	=	Bar (ABC License-Indoor/Outdoor)		x 0.0002	=
Catering		x 0.0002	=	Catering		x 0.0002	=
Coffee House		x 0.0002	=	Coffee House		x 0.0002	=
Deli		x 0.0002	=	Deli		x 0.0002	=
Ice Cream Shop/Sandwich Shop		x 0.0002	=	Ice Cream Shop/Sandwich Shop		x 0.0002	=
Pizza		x 0.0002	=	Pizza		x 0.0002	=
Dry Cleaner (with on-site laundry)		x 0.0002	=	Dry Cleaner (with on-site laundry)		x 0.0002	=

Existing Group III *(All Uses before project)* / **Post Project Group III *(All Uses after project)***

Type of Use	Quantity	Factor	Use/AF	Type of Use	Quantity	Factor	Use/AF
Assisted Living (more than 6 beds)		x 0.085 bed	=	Assisted Living (more than 6 beds)		x 0.085 bed	=
Beauty Shop /Dog grooming		x 0.0567 station	=	Beauty Shop/Dog Grooming		x 0.0567 station	=
Child/Dependent Adult Day Care		x 0.0072 child	=	Child/Dependent Adult Day Care		x 0.0072 child	=
Dormitory		x 0.040 room	=	Dormitory		x 0.040 room	=
Laundromat		x 0.20 machine	=	Laundromat		x 0.20 machine	=
Meeting Hall/Banquet Room		x 0.00053 sf	=	Meeting Hall/Banquet Room		x 0.00053 sf	=
Motel/Hotel/Bed & Breakfast		x 0.1 room	=	Motel/Hotel/Bed & Breakfast		x 0.1 room	=
w/Large Tub (add to room)		x 0.03 tub	=	w/Large Tub (add to room)		x 0.03 tub	=
w/Each Showerhead beyond one		x 0.02 per head	=	w/Each Showerhead beyond one		x 0.02 per head	=
Irrigated area (within 10 ft. of bldg.)		x ETWU	=	Irrigated area (within 10 ft. of bldg.)		x ETWU	=
Plant Nursery		x 0.00009 sf	=	Plant Nursery		x 0.00009 sf	=
Public Toilet		x 0.058 toilet	=	Public Toilet		x 0.058 toilet	=
Public Urinal		x 0.036 urinal	=	Public Urinal		x 0.036 urinal	=
Zero Water Consumption Urinal		no value	=	Zero Water Consumption Urinal		no value	=
Restaurant (Includes Bar/Brewpub Seat)		x 0.02 seat	=	Restaurant (Includes Bar/Brewpub Seat)		x 0.02 seat	=
Ext. Seats above Allowance		x 0.01 seat	=	Ext. Seats above Allowance		x 0.01 seat	=
Ext. Seats within Allowance		x No value	=	Ext. Seats within Allowance		x No Value	=
Restaurant (24-Hour and Fast Food)		x 0.038 seat	=	Restaurant (24-Hour and Fast Food)		x 0.038 seat	=
Self-Storage		x 0.0008 unit	=	Self-Storage		x 0.0008 unit	=
Skilled Nursing/Alzheimer's Care		x 0.120 bed	=	Skilled Nursing/Alzheimer's Care		x 0.120 bed	=
Spa		x 0.05 spa	=	Spa		x 0.05 spa	=
Swimming Pool (each 100 sq-ft of pool surface)		x 0.02 sf	=	Swimming Pool (each 100 sq-ft of pool surface)		x 0.02	=
Theater		x 0.0012 seat	=	Theater		x 0.0012 seat	=
EXISTING Quantity		TOTAL	=	**PROPOSED Quantity**		TOTAL	= 0.0672

REQUEST FOR

Group IV – Modified Uses Use/AF

Reduced water Capacity from types of uses listed in Groups I-III and have received a Water Use Credit for modifications =
New Connections – Refer to District Rule 24-B-2 "Exterior Non-Residential Water Demand Calculations" =
PROPOSED WATER USAGE (DIFFERENCE BETWEEN EXISTING USE –POST PROJECT USE) =
(Jurisdiction must authorize water for positive result)

0.84 – 0.9072 = -0.0672

In completing this Water Release Form, the undersigned (as owner or as agent for the property owner) acknowledges that any discrepancy or mistake may cause rejection or delay in processing of the application. Additionally, the undersigned is responsible for accurately accounting for the type of Non-Residential use. Changes of Use or Expansions completed without a Water Permit may result in additional fees and penalties, the imposition of a lien on the property, and the deduction of water from the local Jurisdiction's Allocation.

I certify, under penalty of perjury, that the information provided on this Water Release Form & Permit Application is to my knowledge correct, and the information accurately reflects the changes presently planned for this property.

Signature of Owner/Agent ______ Date: 12/07/2020

AUTHORIZATION FOR WATER PERMIT – JURISDICTION USE ONLY

___ *AF Paralta Allocation* ___ *AF Public Credits* ___ *AF Pre-Paralta Credits* ___ *WDS (Private Well)* ___ *No water needed* ___ *Entitlement*

Notes: ______ **Authorized by:** ______ **Date:** ______

This form expires on the same date as any discretionary or building permit issued for this Project by the Jurisdiction