



## AGENDA

CITY OF SEASIDE  
CITY COUNCIL/SUCCESSOR  
AGENCY TO THE  
REDEVELOPMENT AGENCY

REGULAR MEETING  
HYBRID (VIRTUAL & IN PERSON)  
Thursday, March 3, 2022  
5:00 PM

Pursuant to California Government Code section 54953(e)(1)(A) and (C) and the Seaside City Council's resolution authorizing virtual participation in public meetings given the COVID-19 pandemic, meetings of the Seaside City Council and its Boards, Commissions and Committees are being conducted with a hybrid format providing both in person and virtual (electronic) participation in order to promote social distancing and protect the health and safety of attendees.

**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](mailto: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 2:00 p.m. on the day of the meeting. All submitted comments will be provided to the City Council or the Board for consideration.
- 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 Clerk 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.

## VIRTUAL MEETING ACCESS

This meeting can be watched via the City of Seaside You Tube channel:

[https://www.youtube.com/channel/UC1Cu7854Ohtjpr\\_XV1tDvRg](https://www.youtube.com/channel/UC1Cu7854Ohtjpr_XV1tDvRg)

Or by joining the Zoom webinar link: <https://ci-seaside-ca-us.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  
David R. Pacheco  
Jason Campbell  
Jon Wizard  
Alexis Garcia-Arrazola

Mayor/Chair  
Mayor Pro Tem/Vice Chair  
Council/Agency Member  
Council/Agency Member  
Council/Agency 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 City Council 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 for "Presentations" on this agenda are also taken at this time; 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. REVIEW OF UPCOMING CITYWIDE EVENTS (ERNESTO ALTAMIRANO, COMMUNICATIONS & COMMUNITY ENGAGEMENT SPECIALIST)**

**B. VACCINATION UPDATE (FIRE CHIEF MARY GUTIERREZ)**

**C. PRESENTATION OF THE ANNUAL INDEPENDENT AUDITOR'S REPORT (VICTOR DAMIANI, FINANCE DIRECTOR)**

**D. PRESENTATION FROM PALENKE ARTS MULTICULTURAL CENTER (PALENKE ARTS MULTICULTURAL CENTER EXECUTIVE DIRECTOR, JUAN L. SANCHEZ)**

**8. CONSENT AGENDA**

**A. ADOPT A RESOLUTION MAKING FINDINGS IN ACCORDANCE WITH AB361 AND GOVERNMENT CODE SECTION 54953(E) AUTHORIZING REMOTE TELECONFERENCE MEETINGS**

**RECOMMENDATION:** Adopt a resolution making findings under AB361 and Government Code section 54953(e) authorizing continued teleconference (Zoom) hybrid meetings.

**B. APPROVE AND FILE CITY CHECKS**

**RECOMMENDATION:** Approve and file the accounts payable and wired payments made during the period of January 15, 2022, through January 28, 2022, including

the payroll and benefits checks, direct deposits, and wired payments related to the pay period ending January 27, 2022. Total Accounts Payable and Payroll for the above referenced period is \$2,169,453.17.

**C. APPROVE AND FILE SUCCESSOR AGENCY CHECKS**

**RECOMMENDATION:** Approve and file the accounts payable and wired payments made during the period of January 15, 2022, through January 28, 2022, including the payroll and benefits checks, direct deposits, and wired payments related to the pay period ending January 27, 2022. Total Accounts Payable and Payroll for the above referenced period is \$116.62.

**D. ACCEPT AND FILE THE JUNE 30, 2021, ANNUAL COMPREHENSIVE FINANCIAL REPORT (INCLUDING THE INDEPENDENT AUDITOR'S REPORT), THE GOVERNANCE LETTER AND THE GANN LIMIT REPORT**

**RECOMMENDATION:** Receive, review, discuss and accept the June 30, 2021, Annual Comprehensive Financial Report, the Governance Letter and the Gann Limit Report for the City of Seaside.

**E. APPROVE APPOINTMENTS TO COMMUNITY SAFETY ADVISORY COMMISSION AND PLANNING COMMISSION**

**RECOMMENDATION:** Accept the appointments of Silia Foliaki to the Community Safety Advisory Commission and Rita Burks to the Planning Commission as recommended by the Mayor.

**F. APPROVE PROCLAMATION RECOGNIZING THE MEALS ON WHEELS 50TH ANNIVERSARY OF THE NATIONAL SENIOR NUTRITION PROGRAM**

**RECOMMENDATION:** Adopt a proclamation recognizing the 50th Anniversary of the National Meals on Wheels program.

**G. APPROVE PROCLAMATION RECOGNIZING MARCH 2022 AS AMERICAN RED CROSS MONTH**

**RECOMMENDATION:** Adopt a proclamation recognizing March 2022 as American Red Cross Month.

**H. APPROVE A FEE WAIVER FROM BETHEL MISSIONARY BAPTIST CHURCH FOR THE USE OF THE LAGUNA GRANDE HALL AND KITCHEN FOR THE FAITH BASED LUNCHEON ON MARCH 23, 2022**

**RECOMMENDATION:** Approve the fee waiver request from the Bethel Missionary Baptist Church for the use of Laguna Grande Hall and kitchen to hold the Faith Based Luncheon in the amount of \$253.75, the Organization to provide the City

with the non refundable portion of the deposit of \$92.25.

**I. APPROVE CO-SPONSORSHIP OF SUSTAINABLE SEASIDE'S 2022 SUSTAINABLE SEASIDE EARTH DAY CELEBRATION AND ELECTRIC VEHICLE TEST DRIVE/DEMO FAIR AT SEASIDE CITY HALL LAWN ON APRIL 30, 2022**

**RECOMMENDATION:** Approve a request from Sustainable Seaside to co-sponsor their Seaside Earth Day Celebration and Electric Vehicle Test Drive/Demo Fair at City Hall Lawn on April 30, 2022, from 1:00 p.m. to 4:00 p.m. Approval of this item will result in a waiver of all fees and costs in the approximate amount of \$2,950.00.

**J. ADOPT A RESOLUTION AUTHORIZING THE CLOSURE OF GENERAL JIM MOORE BOULEVARD TO THROUGH TRAFFIC FROM BROADWAY AVENUE TO SAN PABLO AVENUE FOR THE SEASIDE EXOTICS EVENT ON AUGUST, 20, 2022.**

**RECOMMENDATION:** Adopt a resolution permitting the closure of General Jim Boulevard to through traffic from San Pablo Avenue to Broadway Avenue to ensure public safety during the Seaside Exotics event on Saturday, August 20, 2022.

**K. ADOPT A RESOLUTION AUTHORIZING THE CLOSURE OF BROADWAY AVENUE TO THROUGH TRAFFIC FROM FREMONT BOULEVARD TO CALAVERAS STREET FOR THE OTHER BROTHER BEER COMPANY EVENT ON MARCH 19, 2022**

**RECOMMENDATION:** Adopt a resolution permitting the closure of Broadway Avenue to through traffic from Fremont Boulevard to Calveras Street to ensure public safety during the Other Brother Beer Company event on Saturday, March 19, 2022.

**L. APPROVE LETTER OF SUPPORT FOR VETERAN'S HOME IN MONTEREY COUNTY**

**RECOMMENDATION:** Approve letter of support for Veterans' home in Monterey County to be sent to Monterey Bay Region State and Federal Legislators.

**M. ADOPT A RESOLUTION AUTHORIZING A PROFESSIONAL SERVICES AGREEMENT WITH THE WALLACE GROUP IN THE AMOUNT OF \$187,700.00 TO PERFORM ENGINEERING AND GEOLOGICAL SERVICES FOR THE WATER AUGMENTATION WELL SITING STUDY TO SUPPORT THE CAMPUS TOWN PROJECT**

**RECOMMENDATION:** Adopt a resolution authorizing a professional services agreement with Wallace Group in the amount of \$187,700.00 to perform engineering and geological services for the water augmentation well siting study to support the Campus Town Project.



**9. BUSINESS ITEMS**

**A. ADOPT A RESOLUTION APPROVING THE REDUCED SCHOOL ZONE SPEED LIMITS TRAFFIC ENGINEERING STUDY AND ESTABLISHING SCHOOL ZONE SPEED LIMITS**

**RECOMMENDATION:** Adopt a resolution approving the Reduced School Zone Speed Limits Traffic Engineering Study and establishing school zone speed limits on 21 roadway segments.

**B. ADOPT A RESOLUTION ACCEPTING THE ANNUAL MID-YEAR FINANCIAL REPORT AND ADOPTING PROPOSED CHANGES TO THE BUDGET OF THE CITY OF SEASIDE FOR THE FISCAL YEAR 2021-2022**

**RECOMMENDATION:** Adopt a resolution accepting the annual mid-year financial report and adopting proposed changes to the budget for the Fiscal Year 2021-2022.

**10. COUNCIL MEMBER REQUESTS**

**A. NEW COUNCIL MEMBER REQUESTS**

**11. CITY ATTORNEY, CITY MANAGER, MAYOR AND CITY COUNCIL 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 and report on committee assignments.*

**12. CLOSED SESSION**

**A. CONFERENCE WITH REAL PROPERTY NEGOTIATORS PURSUANT TO GOVERNMENT CODE SECTION 54956.8:**

1. The property commonly referred to as Main Gate  
(Property bounded by Lightfighter, Divarty, Second Street and Highway):  
Negotiations with State of California  
Negotiator for the City: City Manager, et al.  
Under Discussion: price, terms of payment or both.

**B. CONFERENCE WITH REAL PROPERTY NEGOTIATORS PURSUANT TO GOVERNMENT CODE SECTION 54956.8:**

1. The property commonly referred to as Ascent  
(Property located on the north side of the 1100 block of Broadway Avenue between

Terrace Street and San Lucas Street)  
Negotiations with Crauchan Capital  
Negotiator for the City: City Manager, et al.  
Under Discussion: price, terms of payment or both.

**C. CONFERENCE WITH LEGAL COUNSEL PURSUANT TO GOVERNMENT CODE SECTION 54956.9: EXISTING LITIGATION**

Petrovich Development Company, LLC v. City of Seaside, et. al.  
United States District Court, Northern District, San Jose Division  
Court case: 21-CV-07797-NC

**D. CONFERENCE WITH LEGAL COUNSEL PURSUANT TO GOVERNMENT CODE SECTION 54956.9: EXISTING LITIGATION**

Committee for Sound Water and Land Development of Fort Ord v. Seaside, et al.  
Sixth District Court of Appeal  
Case No.: H049031

**E. CONFERENCE WITH LEGAL COUNSEL PURSUANT TO GOVERNMENT CODE SECTION 54956.9: POTENTIAL LITIGATION (1 MATTER)**

Potential Litigation (1 Matter)

**13. ADJOURNMENT**

Next Regularly Scheduled Meeting:  
March 17, 2022  
5:00 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.



## **CITY OF SEASIDE STAFF REPORT**

**Item No.: 8.A.**

**TO:** City Council

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Sheri Damon, City Attorney

**DATE:** March 3, 2022

**SUBJECT: ADOPT A RESOLUTION MAKING FINDINGS IN ACCORDANCE  
WITH AB361 AND GOVERNMENT CODE SECTION 54953(E)  
AUTHORIZING REMOTE TELECONFERENCE MEETINGS**

---

### **RECOMMENDATION**

Adopt a resolution making findings under AB361 and Government Code section 54953(e) authorizing continued teleconference (Zoom) hybrid meetings.

### **BACKGROUND**

At the City Council meeting of February 3, 2022, the Council considered and authorized continuing hybrid meetings providing for a combination of teleconference and in-person meetings to conduct the business of the City in accordance with the provisions of AB361 which adds Government Code section 54953(e) to the Brown Act and provides for remote teleconferencing subject to the existence of certain conditions. Government Code section 54953(e) provides that when there is a proclaimed State of Emergency declared by the Governor, a local body may make a determination to authorize a meeting remotely via teleconference as a result of the emergency, within the first 30 days after the first meeting. To do so, a resolution would need to be adopted in which the legislative body finds that a meeting in person would present imminent risks to the health or safety of attendees, or that state or local officials have imposed or recommended measures to promote social distancing. Importantly, the resolution to continue hybrid meetings must be renewed every 30 days.

Since February 3, 2022, the situation has not changed. The State of California remains in a State of Emergency as a result of the threat posed by the COVID-19 pandemic.

Although the FDA and CDC have approved boosters and a vaccination for Children 5-11, the SARS-CoV-2 virus continues to mutate and there continues to be break-through infections. The City Council continues to recommend masking inside chambers and

social distancing inside Council Chambers. Finally, renewing this resolution to continue with the option to participate remotely by teleconference (Zoom) to be in the health, safety and welfare of its citizenry during the continuing COVID-19 crisis.

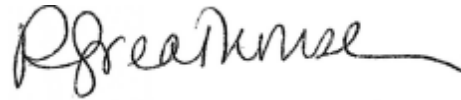
**FISCAL IMPACT**

Zoom account and on-line services are already included in the budget.

**ATTACHMENTS**

1. Resolution
- 

Reviewed for Submission to the City Council by:

A handwritten signature in black ink, appearing to read "R Greathouse", with a long horizontal flourish extending to the right.

---

Roberta Greathouse, Acting City Manager

## **RESOLUTION NO. 22-XX**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE**

#### **MAKING FINDINGS FOR THE CONTINUATION OF REMOTE TELECONFERENCE/ZOOM MEETINGS IN ACCORDANCE WITH AB361 AND GOVERNMENT CODE SECTION 54953(e)**

**WHEREAS**, on or about October 7, 2021, the Seaside City Council made findings pursuant to Government Code section 54953(e) and AB361 that allowing hybrid remote teleconferencing meeting was in the best interest of the Citizens of Seaside; and

**WHEREAS**, there continues to be a State of Emergency declared by the Governor in the State of California as a result of the COVID-19 pandemic; and

**WHEREAS**, there continues to be a State of Emergency in the City of Seaside, as declared by our former City Manager; and

**WHEREAS**, on or about July 2021, City Council as a part of the re-opening of California, began to hold in-person City Council meetings, allowing the public to attend in person fully masked and with social distancing in place, and also provided for electronic participation in the meetings via Zoom; and

**WHEREAS**, the emergence of the Omicron Variant of COVID-19 has resulted in the CDC's designation of it as a "Variant of Concern" noting that it may spread more easily than other Variants, including Delta, and that fully vaccinated people who become infected with the Omicron Variant can spread the virus to others. In fact, the first verified case of the Omicron Variant in the United States has been confirmed as an individual in the Bay Area who was fully vaccinated; and

**WHEREAS**, the City Council concludes that there is a continuing threat of COVID-19 to the community, and that City Council meetings have characteristics that give rise to risks to health and safety of meeting participants (such as the increased mixing associated with bringing together people from across the community, the need to enable those who are immunocompromised or unvaccinated to be able to safely continue to participate fully in public governmental meetings, and the challenges with fully ascertaining and ensuring compliance with vaccination and other safety recommendations at such meetings); and

**WHEREAS**, in late December and continuing through January 2022, the City closed City Hall due to an outbreak of COVID-19. Although, City Hall has reopened the City continues to receive COVID cases and in the interest of public health and safety, as affected by the emergency caused by the spread of COVID-19, the City Council now desires to adopt a Resolution finding that the requisite conditions exist for the legislative bodies of the City of Seaside to continue utilizing the provisions of Assembly Bill 361 to conduct remote electronic/teleconference meetings without compliance with Government Code section 54953 (b)(3).

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Seaside hereby makes the following findings:

1. The above recitals are true and correct and are incorporated herein by this reference.
2. The City Council determines that as a result of the proclaimed state of emergency in California due to COVID-19, and in particular the continued spread of the virus in Monterey County, along with the limited vaccinations for children under the age of 12 and the increased transmissibility of the Delta and other variants of the SARS-CoV-2a virus require the continuation of remote teleconference participation in the conduct of the City's business.
3. The City Manager and City Attorney shall ensure that all City bodies are authorized to conduct their meetings via the hybrid method, including in person and/or fully remote Zoom/teleconference meetings and are directed to take all steps to implement this Resolution including, continuing to conduct open and public remote meetings in accordance with the requirements of Government Code section 54953(e) and other applicable provisions of the Brown Act.

This Resolution shall take effect immediately upon its adoption and shall be effective for thirty (30) days, unless extended by the City Council.

**PASSED AND ADOPTED** by meeting of City of Seaside duly held on the 3<sup>rd</sup> day of March 2022, by the following vote:

|          |                  |
|----------|------------------|
| AYES:    | COUNCIL MEMBERS: |
| NOES:    | COUNCIL MEMBERS: |
| ABSENT:  | COUNCIL MEMBERS: |
| ABSTAIN: | COUNCIL MEMBERS: |

APPROVED:

---

Ian N. Oglesby, Mayor

ATTEST:

---

Dominique L. Davis, City Clerk

APPROVED AS TO FORM:

---

Sheri L. Damon, City Attorney



**CITY OF SEASIDE  
STAFF REPORT**

**Item No.: 8.B.**

**TO:** City Council

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Loreene Bermudez-Onate, Accountant II

**DATE:** March 3, 2022

**SUBJECT: APPROVE AND FILE CITY CHECKS**

---

**RECOMMENDATION**

Approve and file the accounts payable and wired payments made during the period of January 15, 2022, through January 28, 2022, including the payroll and benefits checks, direct deposits, and wired payments related to the pay period ending January 27, 2022. Total Accounts Payable and Payroll for the above referenced period is \$2,169,453.17.

**BACKGROUND**

In accordance with Government Code Section 37208, at each City Council meeting, the Council is provided a listing of the payroll and general checks issued since the last report so that the checks can be inspected and confirmed. Each purchase has been reviewed and approved by the department making the purchase at the time of procurement. The invoices have been reviewed by the Finance Department prior to payment to ensure that they conform to the approved budget.

Therefore, in accordance with Government Code Section 37208, the above referenced and linked list of checks conforms to the approved budget and has been paid. These checks are submitted to the City Council for inspection and confirmation.

A description of the checks and wires exceeding \$10,000.00 are as follows:

- \$10,845.18 to California-American Water for Water consumption for multiple City of Seaside service addresses. Billing period of 11/21/2021 - 12/21/2021. Service addresses include city buildings, parks, fire hydrants, irrigation stations, and city affordable housing.
- \$14,546.21 to Community Human Services for Funding for Casa De Noche Buena Emergency shelter for single women and families with children located in Seaside

for FY 21/22.

- \$16,675.56 to Monterey Co. Convention & Visitor's Bureau for TID (Tourism Improvement District) remittance for the reporting period of November 2021 for the 13 Seaside motels/hotels.
- \$19,500.00 to Monterey Co. Convention & Visitor's Bureau for Q3 FY 21/22 jurisdiction improvement investment.
- \$44,250.13 to Pacific Gas & Electric for Collective accts for streetlights, highway lighting, park lights and city office buildings. Service period: 10/8/2021 - 11/23/2021.
- \$51,875.16 to Pacific Gas & Electric for Collective accts for streetlights, highway lighting, park lights and city office buildings. Service period: 11/9/2021 - 12/27/2021.
- \$53,892.11 to U.S. Bank-Calcard for City of Seaside purchase card transactions for the billing period of 11/23/2021-12/22/2021.
- \$223,680.00 to Laurel Conte for Installation of (1) Kohler Generator at Oldemeyer Center.
- \$64,448.18 to Monterey Peninsula Engineering for Improvement services for Ellis Park through 12/31/2021.
- \$27,840.00 to Montgomery & Assoc. Water Resource Consultants for Seaside Basin Watermaster services for November 2021.
- \$10,138.36 to Sturdy Oil Company for Ethanol/Diesel fuel deliveries in December 2021.
- \$112,659.30 to Huntington Public Capital Corp. for Annual lease payment for 2017 ladder truck, lease #210849000.
- \$12,623.00 to Del Monte Manor for United Way rental assistance for 3 tenants for 17 months ending 3/1/2022.
- \$22,603.68 to Silver & Wright, LLP for Legal services for 1661 Mescal Ct and 1495 Ancon St; General Code Enforcement Services for the period of December 2021.
- \$21,600.00 to Central Coast VNA and Hospice, Inc. for CDBG - Covid 19 Pop-up testing clinics for the months of November and December 2021.
- \$21,956.72 to Enterprise FM Trust for January 2022 lease expense for 20 City Vehicles.

The Net Payroll and Payroll benefits total was \$943,812.42.

The remaining checks, totaling \$496,507.16, include payments to vendors for operating expenditures.

The check report is available on the City's website here:  
<https://www.ci.seaside.ca.us/194/Check-Draft-Register>

### **FISCAL IMPACT**



There are no additional fiscal impacts.

**ATTACHMENTS**

None

---



**CITY OF SEASIDE  
STAFF REPORT**

**Item No.: 8.C.**

**TO:** Successor Agency to the Redevelopment Agency of the City of Seaside

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Loreene Bermudez-Onate, Accountant II

**DATE:** March 3, 2022

**SUBJECT: APPROVE AND FILE SUCCESSOR AGENCY CHECKS**

---

**RECOMMENDATION**

Approve and file the accounts payable and wired payments made during the period of January 15, 2022, through January 28, 2022, including the payroll and benefits checks, direct deposits, and wired payments related to the pay period ending January 27, 2022. Total Accounts Payable and Payroll for the above referenced period is \$116.62.

**BACKGROUND**

In accordance with Government Code Section 37208, at each City Council meeting the Council is provided a listing of the payroll and general checks issued since the last report so that it can inspect and confirm these checks. Each purchase has been reviewed and approved by the department making the purchase at the time of procurement. The invoice has been reviewed by the Finance Department prior to payment to ensure that it conforms to the approved budget.

Therefore, in accordance with Government Code Section 37208, the above referenced, and linked list of checks conforms to the approved budget and has been paid. These checks are submitted to the City Council for inspection and confirmation.

A description of the checks and wires exceeding \$10,000 are as follows:

- No checks exceeded \$10,000.

The check report is available on the City's website:  
<https://www.ci.seaside.ca.us/194/Check-Draft-Register>

**FISCAL IMPACT**

There are no additional fiscal impacts.

**ATTACHMENTS**

None

---



**CITY OF SEASIDE  
STAFF REPORT**

**Item No.: 8.D.**

**TO:**

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Victor Damiani, Finance Director

**DATE:** March 3, 2022

**SUBJECT: ACCEPT AND FILE THE JUNE 30, 2021, ANNUAL  
COMPREHENSIVE FINANCIAL REPORT (INCLUDING THE  
INDEPENDENT AUDITOR'S REPORT), THE GOVERNANCE  
LETTER AND THE GANN LIMIT REPORT**

---

**RECOMMENDATION**

Receive, review, discuss and accept the June 30, 2021, Annual Comprehensive Financial Report, the Governance Letter and the Gann Limit Report for the City of Seaside.

**BACKGROUND**

The City of Seaside's Annual Comprehensive Financial Report (ACFR) for the year-ended June 30, 2021, is complete and audited. The auditors have given the City 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 and the Gann Limit Report.

The firm of CliftonLarsonAllen LLP, from Roseville, California performed the City's audit for the year ending June 30, 2021, and for several years previous. In prior years they were known as Gallina LLP. CliftonLarsonAllen LLP will make a presentation at the February 17th meeting and will be available to answer questions.

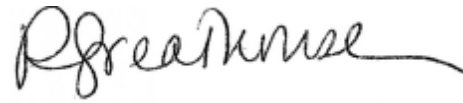
**FISCAL IMPACT**

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

**ATTACHMENTS**

1. Annual Comprehensive Financial Report
  2. Governance Letter
  3. GANN Limit Report
- 

Reviewed for Submission to the City Council by:

A handwritten signature in black ink, appearing to read "R Greathouse", with a long horizontal flourish extending to the right.

---

Roberta Greathouse, Acting City Manager

# City of Seaside, California



## Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2021

Prepared by the Finance Department



**CITY OF SEASIDE  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2021**

**INTRODUCTORY SECTION**

|                                                                                                             |   |
|-------------------------------------------------------------------------------------------------------------|---|
| Letter of Transmittal                                                                                       | 1 |
| Government Finance Officers Association Certificate of Achievement for<br>Excellence in Financial Reporting | 6 |
| Organizational Chart                                                                                        | 7 |
| Directory of City Officials                                                                                 | 8 |

**FINANCIAL SECTION**

|                                                                                                                                                                                               |    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Independent Auditors' Report                                                                                                                                                                  | 9  |
| Management's Discussion and Analysis                                                                                                                                                          | 12 |
| Statement of Net Position                                                                                                                                                                     | 23 |
| Statement of Activities                                                                                                                                                                       | 24 |
| Fund Financial Statements                                                                                                                                                                     |    |
| Governmental Funds                                                                                                                                                                            |    |
| Balance Sheet                                                                                                                                                                                 | 26 |
| Reconciliation of the Governmental Funds Balance Sheet to the<br>Government-Wide Statement of Net Position – Governmental Activities                                                          | 27 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances                                                                                                                             | 28 |
| Reconciliation of the Statement of Revenues, Expenditures, and<br>Changes in Fund Balances of Governmental Funds to the Government-<br>Wide Statement of Activities – Governmental Activities | 29 |
| Proprietary Funds                                                                                                                                                                             |    |
| Statement of Fund Net Position                                                                                                                                                                | 30 |
| Statement of Revenues, Expenses, and Changes in Fund Net Position                                                                                                                             | 31 |
| Statement of Cash Flows                                                                                                                                                                       | 32 |
| Fiduciary Funds                                                                                                                                                                               |    |
| Statement of Fiduciary Net Position                                                                                                                                                           | 34 |
| Statement of Changes in Fiduciary Net Position                                                                                                                                                | 35 |
| Notes to Basic Financial Statements                                                                                                                                                           | 36 |



**CITY OF SEASIDE  
TABLE OF CONTENTS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

Required Supplementary Information

Budgetary Comparison Schedules

|                                                                         |    |
|-------------------------------------------------------------------------|----|
| General Fund                                                            | 81 |
| Schedule of Changes in the City's Net OPEB Liability and Related Ratios | 83 |
| Schedule of the City's Proportionate Share of the Net Pension Liability | 84 |
| Schedule of Pension Contributions – Cost Sharing Plans                  | 85 |
| Schedule of Changes in Net Pension Liability and Related Ratios – PARS  | 86 |
| Schedule of Contributions – PARS                                        | 88 |
| Note to Required Supplementary Information                              | 89 |

Supplementary Information

Budgetary Comparison Schedule

|                                      |    |
|--------------------------------------|----|
| Transportation Capital Projects Fund | 90 |
| Measure X Bond Fund                  | 91 |

Nonmajor Governmental Funds

|                                                                             |     |
|-----------------------------------------------------------------------------|-----|
| Fund Descriptions                                                           | 92  |
| Combining Balance Sheet                                                     | 97  |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | 104 |
| Budgetary Comparison Schedules                                              | 111 |

Internal Service Funds

|                                                                        |     |
|------------------------------------------------------------------------|-----|
| Fund Descriptions                                                      | 130 |
| Combining Statement of Net Position                                    | 131 |
| Combining Statement of Revenues, Expenses, and Changes in Net Position | 132 |
| Combining Statement of Cash Flows                                      | 133 |

Custodial Funds

|                                                                            |     |
|----------------------------------------------------------------------------|-----|
| Combining Statement of Fiduciary Net Position – Custodial Funds            | 134 |
| Combining Statement of Changes in Fiduciary Net Position – Custodial Funds | 135 |

**CITY OF SEASIDE  
TABLE OF CONTENTS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

**STATISTICAL SECTION (UNAUDITED)**

|                                                             |     |
|-------------------------------------------------------------|-----|
| Statistical Section Overview                                | 136 |
| Net Position by Component                                   | 137 |
| Changes in Net Position                                     | 138 |
| Fund Balances – Governmental Funds                          | 140 |
| Changes in Fund Balances – Governmental Funds               | 141 |
| Governmental Funds – Revenues by Source                     | 142 |
| Governmental Funds – Taxes by Type                          | 143 |
| Assessed Valuation, Tax Rates, and Tax Levies               | 144 |
| Principal Property Tax Payers                               | 145 |
| Top 25 Sales Tax Producers                                  | 146 |
| Direct and Overlapping Property Tax Rates                   | 147 |
| Property Tax Levies and Collections                         | 148 |
| Legal Debt Margin Information                               | 149 |
| Ratios of Total Debt Outstanding                            | 150 |
| Direct and Overlapping Bonded Debt                          | 151 |
| Demographic and Economic Statistics                         | 152 |
| Principal Employers                                         | 153 |
| Full Time Equivalent City Employees by Function             | 154 |
| Capital Assets and Operating Indicators by Function/Program | 155 |
| Miscellaneous Statistics                                    | 156 |



## **INTRODUCTORY SECTION**





## **FINANCE DEPARTMENT**

440 Harcourt Avenue  
Seaside, CA 93955

Telephone (831) 899-6718  
Fax (831) 394-8646

February 24, 2022

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

I am pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of Seaside for the Fiscal Year July 1, 2020 through June 30, 2021. 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 2020-2021 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 Water 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 create some uncertainty for the U.S. and worldwide economies at all levels. Late in 2020 The United States Food and Drug Administration approved multiple COVID-19 vaccines. As of January 31, 2022, approximately 63.8% of the total U.S. population have been fully vaccinated. Despite being shown to be safe, effective, and free, there remains a substantial number of U.S. citizens who are hesitant or will intentionally refuse the vaccine. With nearly 30% of the population still unvaccinated, pressure remains on the U.S. health care system and economy.

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 December 2021 stands at 2.2%. 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 and a \$150k façade improvement program to assist small businesses locally. Additionally, the City pursued and was awarded over \$1M in 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 2020-21 indicate that the decreases in revenue were not nearly as dire as originally projected. In fact, robust revenues coupled with significant cost reductions have resulted in a substantial year end surplus. In June of 2021, the City of Seaside City Council adopted the FY 2021-22 annual budget, and in light of the improving conditions, made plans to restore the City workforce.

Many of Seaside's revenue streams have either recovered or increased beyond pre-pandemic levels. This is particularly true of Sales and Use Tax and Property Tax. On the other hand, one major sector of Seaside's local economy is based on tourism. While tourism did see a rebound in the summer of 2021 this segment has yet to fully recover to pre-pandemic levels.

In May of 2021, the City was awarded nearly \$9M American Rescue Plan Act stimulus funds. While \$1.5M of these funds were designated and budgeted in FY2021-22 as lost revenue backfill, the remainder is likely to be budgeted in the FY 2022-23 budget cycle.

While there have been many bright spots, overall the local economy continues to face some significant headwinds including vaccination refusal/hesitancy, the possible emergence of new variants and inflation.

## **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 FY2021-22 that included:

- Reimagine community safety
- A continuation of enhanced social welfare and social justice programming
- Increase affordable housing
- Establish Climate Action Plan
- Street and sidewalk improvements
- Continue progress on major development projects
- Mobile vendor ordinance
- Language inclusivity – organization wide
- Establish commercial linkage fee
- Restore City workforce
- Build a robust parking enforcement program

The City Council will meet with staff in 2022 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 FY2020-21, 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. The housing component of this project is now underway. 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**

### Relevant Financial Policies

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 FY2020-21, the City was able to bring reserve balances on par with adopted policy levels. At the time the fiscal year 2021-22 budget was adopted it was not anticipated that any draw on reserves would be necessary. The reserves of course are maintained for unforeseen circumstances.

In fiscal year 2020-21 the legal level of budgetary control (i.e. the level at which expenditures cannot exceed the budgeted amount) was changed from the line item level to the fund and department level.

#### 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 measurable 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.

#### Prior Year Certificate of Achievement for Excellence in Financial Reporting

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Seaside for its comprehensive annual financial report for the fiscal year ended June 30, 2020. This was the second consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

## ACKNOWLEDGEMENTS

The preparation of this ACFR 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,

A handwritten signature in blue ink that reads "Victor Damiani". The signature is written in a cursive, flowing style.

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

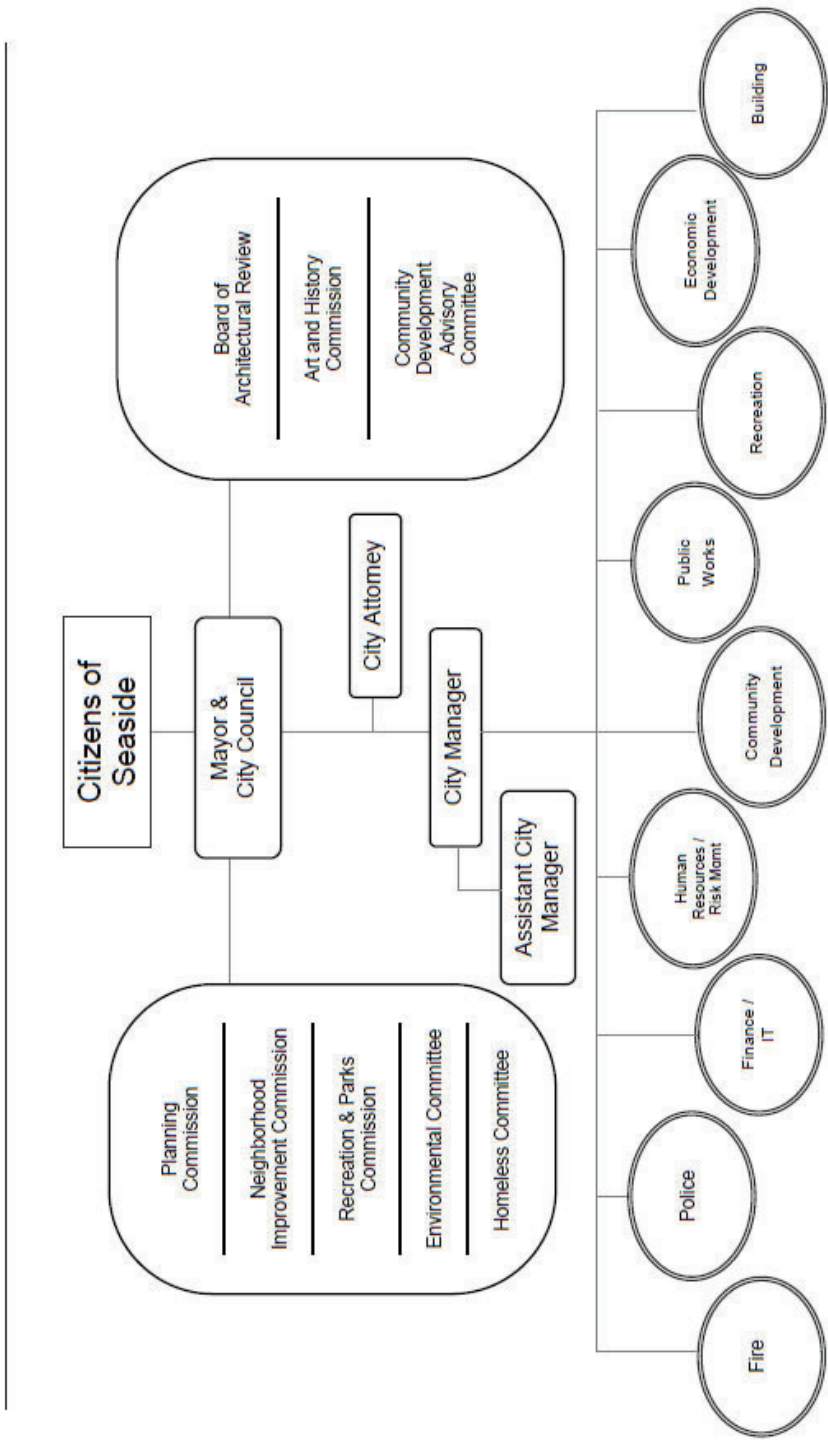
June 30, 2020

*Christopher P. Morill*

Executive Director/CEO

# CITY OF SEASIDE ORGANIZATIONAL CHART

## City of Seaside Organizational Chart



**CITY OF SEASIDE  
DIRECTORY OF CITY OFFICIALS  
AS OF JUNE 30, 2021**

**CITY COUNCIL**

Ian Oglesby, Mayor

Dave Pacheco

Jason Campbell

Jon Wizard

Alexis Garcia-Arrazola

**ADMINISTRATIVE OFFICER**

|                                              |                    |
|----------------------------------------------|--------------------|
| City Manager.....                            | Craig Malin        |
| City Attorney .....                          | Sheri Damon        |
| City Clerk .....                             | Dominique Davis    |
| Finance Director.....                        | Victor Damiani     |
| Building and Code Enforcement Director ..... | David Little       |
| Chief of Police .....                        | Abdul Pridgen      |
| Community Development Director.....          | Vacant             |
| Economic Development Director.....           | Trevin Barber      |
| Fire Chief .....                             | Mary Gutierrez     |
| Human Resources Director/Risk Manager.....   | Roberta Greathouse |
| Public Works Director .....                  | Nisha Patel        |
| Recreation Services Director .....           | Daniel Meewis      |

## **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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***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. 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.



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

### ***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, 2021, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

#### ***Prior Period Adjustment***

As described in Note 4G, beginning governmental net position and fiduciary net position was restated to correct prior period errors. Our opinions are not modified with respect to these matters.

#### ***Change in Accounting Principles***

The City adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, effective July 1, 2020. Beginning fiduciary net position was restated as a result of the adoption of this standard. Our opinions are not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, 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.

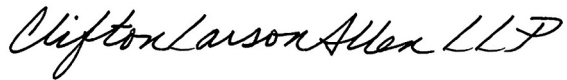
#### ***Supplementary and Other Information***

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

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

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.

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

**CliftonLarsonAllen LLP**

Roseville, California  
February 24, 2022



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**



**CITY OF SEASIDE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

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, 2021. 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 \$116.9 million to \$170.0 million, including a prior period adjustment of \$116.9 million. The net position of governmental activities increased by \$181 thousand, or less than 1% from the restated net position, and the net position of business-type activities decreased by \$170 thousand, or 2.0%.
- Total City revenues were \$49.4 million in fiscal year 2020-2021, a decrease of \$3.7 million or 7% from fiscal year 2019-2020.
- Total City expenses were \$49.4 million in fiscal year 2020-2021, which was an increase of \$4.4 million or 9.70% from fiscal year 2019-2020.

**Fund Basis**

- The City's General Fund reported a fund balance at June 30, 2021 of \$30.3 million, an increase of \$10.4 million or 52.83% from the restated prior year balance. Of the total fund balance, \$2.7 million is in a non-spendable form, \$482 is restricted, \$11.5 million is committed, \$504 thousand is assigned, and \$15.2 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, 50.1% of total fund balance.
- General Fund revenues, including transfers in and proceeds on sale of land were \$42.6 million in fiscal year 2020-2021.
- Total General Fund expenditures, including transfers out, were \$32.1 million in fiscal year 2020-2021.

**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).

**CITY OF SEASIDE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

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.

Governmental Funds – 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, 2021, are the General Fund, the FORA Bond Fund, the Federal Economic Recovery Grants Fund, the Transportation Capital Projects Fund and the Measure X Bond Fund.

**CITY OF SEASIDE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

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, 2021, 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, 2021 are the Developer Deposits Fund and the Watermaster Fund (Custodial) and the Successor Agency to the City's Former Redevelopment Agency Fund (Private Purpose Trust 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.



**CITY OF SEASIDE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

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

| <b>Features</b>                                         | <b>Government-Wide<br/>Financial<br/>Statements</b>                                                                                                                       | <b>Fund Financial Statements</b>                                                                                                                                                |                                                                                                                                    |                                                                                                                                             |
|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
|                                                         |                                                                                                                                                                           | <b>Governmental<br/>Fund</b>                                                                                                                                                    | <b>Proprietary<br/>Fund</b>                                                                                                        | <b>Fiduciary<br/>Fund</b>                                                                                                                   |
| <i>Scope</i>                                            | 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:<br>• Water Fund,<br>• Golf Fund.                                         | Accounting for resources held for the benefit of another party:<br>• Watermaster,<br>• Developer Deposits,<br>• Private-Purpose Trust Fund. |
| <i>Required Financial Statements</i>                    | 1) Statement of Net Position<br>2) Statement of Activities                                                                                                                | 1) Balance Sheet<br>2) Statement of Revenues, Expenditures, and Changes in Fund Balances                                                                                        | 1) Statement of Net Position<br>2) Statement of Revenues, Expenses, and Changes in Fund Net Position<br>3) Statement of Cash Flows | 1) Statement of Fiduciary Net Position<br>2) Statement of Changes in Fiduciary Net Position                                                 |
| • <i>Accounting Basis</i><br>• <i>Measurement Focus</i> | • Accrual<br>• Economic Resources                                                                                                                                         | • Modified Accrual<br>• Current Financial Resources                                                                                                                             | • Accrual<br>• Economic Resources                                                                                                  |                                                                                                                                             |
| <i>Asset and Liability Recognition</i>                  | All short-term and long-term capital assets and liabilities.<br>- 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.<br>- Includes infrastructure and long-term debt.                      | All short-term and long-term capital assets and liabilities.<br>- Includes infrastructure and long-term debt.                               |
| <i>Revenue and Expense Recognition</i>                  | 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.                                                      |

**CITY OF SEASIDE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**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, 2021, is \$170.0 million, a decrease of \$10 thousand or less than 1% from the restated net position of the previous year. This change in net position is primarily due to a decrease of \$1.7 million in charges for service, a decrease of \$7.1 million in operating grants and an increase of \$6 million Taxes. Revenue decreases were offset by increases in Public Works; \$7.8 million, and decrease in Public Safety; \$3.3 million and Community Development; \$77 thousand.

The City's net investment in capital assets of \$177.0 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 \$114.9 million reflects land donated to the City resulting from the dissolution of FORA, as well as current year depreciation expense less additions to capital assets during the 2020-2021 fiscal year.

**Table 2  
Net Position  
(in thousands, rounded)**

|                                       | Governmental Activities |           | Business-Type Activities |          | Total      |           |
|---------------------------------------|-------------------------|-----------|--------------------------|----------|------------|-----------|
|                                       | 2021                    | 2020      | 2021                     | 2020     | 2021       | 2020      |
| <b>Assets:</b>                        |                         |           |                          |          |            |           |
| Current and Other Assets              | \$ 72,543               | \$ 59,782 | \$ 778                   | \$ 1,023 | \$ 73,321  | \$ 60,805 |
| Capital Assets                        | 174,911                 | 60,040    | 11,653                   | 11,875   | 186,564    | 71,915    |
| Total Assets                          | 247,454                 | 119,822   | 12,431                   | 12,898   | 259,885    | 132,720   |
| <b>Deferred Outflows of Resources</b> |                         |           |                          |          |            |           |
| Deferred pension                      | 11,247                  | 11,239    | 55                       | 134      | 11,302     | 11,373    |
| Deferred OPEB                         | 2,153                   | 1,368     | -                        | -        | 2,153      | 1,368     |
|                                       | 13,400                  | 12,607    | 55                       | 134      | 13,455     | 12,741    |
| <b>Liabilities:</b>                   |                         |           |                          |          |            |           |
| Long-Term Liabilities                 | 84,422                  | 82,013    | 3,375                    | 3,744    | 87,797     | 85,757    |
| Other Liabilities                     | 11,023                  | 2,819     | 168                      | 134      | 11,191     | 2,953     |
| Total Liabilities                     | 95,445                  | 84,832    | 3,543                    | 3,878    | 98,988     | 88,710    |
| <b>Deferred Inflows of Resources:</b> |                         |           |                          |          |            |           |
| Deferred Pension                      | 2,618                   | 3,474     | 13                       | 53       | 2,631      | 3,527     |
| Deferred OPEB                         | 1,723                   | 118       | -                        | -        | 1,723      | 118       |
| Total Deferred Inflows                | 4,341                   | 3,592     | 13                       | 53       | 4,354      | 3,645     |
| <b>Net Position:</b>                  |                         |           |                          |          |            |           |
| Net Investment in Capital Assets      | 168,453                 | 54,434    | 8,526                    | 8,631    | 176,979    | 63,065    |
| Restricted                            | 16,529                  | 22,026    | 551                      | 551      | 17,080     | 22,577    |
| Unrestricted                          | (23,914)                | (32,455)  | (147)                    | (81)     | (24,061)   | (32,536)  |
| Total Net Position                    | \$ 161,068              | \$ 44,005 | \$ 8,930                 | \$ 9,101 | \$ 169,998 | \$ 53,106 |

**Statement of Activities**

Total City-wide program revenue and general revenue during 2019-2020 was \$49.4. million. Total City-wide expenses were \$49.4 million. Expenses exceeded operating revenues by \$10 thousand.

**CITY OF SEASIDE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

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

|                                            | Governmental Activities |                  | Business-Type Activities |                 | Total             |                  |
|--------------------------------------------|-------------------------|------------------|--------------------------|-----------------|-------------------|------------------|
|                                            | 2021                    | 2020             | 2021                     | 2020            | 2021              | 2020             |
| <b>Revenues:</b>                           |                         |                  |                          |                 |                   |                  |
| Program Revenues:                          |                         |                  |                          |                 |                   |                  |
| Charges for Services                       | \$ 2,113                | \$ 4,100         | \$ 1,365                 | \$ 1,098        | \$ 3,478          | \$ 5,198         |
| Operating Grants                           | 3,434                   | 10,523           | -                        | -               | 3,434             | 10,523           |
| Capital Grants                             | 1,576                   | 879              | -                        | -               | 1,576             | 879              |
| General Revenues:                          |                         |                  |                          |                 |                   |                  |
| Taxes                                      | 38,891                  | 32,868           | -                        | -               | 38,891            | 32,868           |
| Use of Money and Property                  | 500                     | 296              | 2                        | 5               | 502               | 301              |
| Other Revenues                             | 1,534                   | 3,305            | 3                        | 27              | 1,537             | 3,332            |
| Total Revenues                             | 48,048                  | 51,971           | 1,370                    | 1,130           | 49,418            | 53,101           |
| <b>Expenses:</b>                           |                         |                  |                          |                 |                   |                  |
| General Government                         | 838                     | 1,012            | -                        | -               | 838               | 1,012            |
| Public Safety                              | 23,518                  | 26,837           | -                        | -               | 23,518            | 26,837           |
| Recreation                                 | 2,620                   | 2,756            | -                        | -               | 2,620             | 2,756            |
| Public Works                               | 16,675                  | 8,927            | -                        | -               | 16,675            | 8,927            |
| Community Development                      | 3,424                   | 3,501            | -                        | -               | 3,424             | 3,501            |
| Enterprise Operations                      | -                       | -                | 1,541                    | 1,135           | 1,541             | 1,135            |
| Interest and Fiscal Charges                | 793                     | 870              | -                        | -               | 793               | 870              |
| Total Expenses                             | 47,868                  | 43,903           | 1,541                    | 1,135           | 49,409            | 45,038           |
| <b>Change in Net Position</b>              | 180                     | 8,068            | (171)                    | (5)             | 9                 | 8,063            |
| Net Position - Beginning Year,<br>Restated | 160,888                 | 35,937           | 9,101                    | 9,106           | 169,989           | 45,043           |
| <b>Net Position - End of Year</b>          | <u>\$ 161,068</u>       | <u>\$ 44,005</u> | <u>\$ 8,930</u>          | <u>\$ 9,101</u> | <u>\$ 169,998</u> | <u>\$ 53,106</u> |

**Governmental Activities** – In the 2020-2021 fiscal year, City revenues for governmental activities exceeded program expenses by \$181 thousand. The largest expense category was Public Safety totaling \$23.5 million or 49.1%. This is a decrease from the prior year of about \$3.3 million. Community Development expenses were \$3.4 million or 7.1% of total City governmental expenses, a decrease of 2.2% from the previous year. Public Works, including streets expenses, totaled \$16.7 million or 34.9% of total expenses. This indicates an increase of \$7.7 million made up mostly of grant funded street repairs and maintenance. Recreation expenses were 5.5% of total governmental expenses. The balance of \$1.6 million, or 5.0%, was for General Government and interest charges on debt financing. Multiple program areas show a year over year cost decrease reflecting cost cutting measures undertaken in response to the COVID-19 pandemic and anticipated revenue reductions.

**Business-Type Activities** – Expenses for business-type activities exceeded revenues by \$171 thousand driven primarily by increases in pension expense. The main driver of the decrease in net position was in-house financing of water tank maintenance work in the Water Fund.

**CITY OF SEASIDE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**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, 2021, the City's governmental funds have a combined ending fund balance of \$58.2 million. This is an increase of \$4.8 million.

Major Governmental Funds

- *General Fund:* Total General Fund revenues, excluding transfers, were \$41.8 million, which was \$11 million more than the original budget primarily due to surprising increases of receipts for property taxes, robust sales tax collections (from auto sales in particular) and strong local tax on gross receipts of marijuana sales. Expenditures were \$29.6 million, excluding transfers, compared to the original budget of \$30.2 million. Other uses of financing totaled \$2.5 million. The General Fund fund balance increased by \$10.5 million to \$30.3 million during 2020-2021. This is an increase of 53%.
- *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 major work not scheduled to be underway until fiscal year 2021-22. Year-end fund balance was \$6.5 million.
- *Federal Economic Recovery Grants:* In fiscal year 2020-21 the City received American Rescue Plan Act funding in the amount of \$4.5 million. An additional \$4.5 million is expected in fiscal year 2021-22. The funds are expected to be spent prior to fiscal year 2026 deadline.
- *Transportation Capital Projects Fund:* Project expenditures for fiscal year 2020-21 were \$6.7 million. The capital projects in this fund are fully funded with revenue from various sources, including the Transportation Agency for Monterey County as well as other State of CA programs. Additionally funding is provided by a Maintenance of Effort (MOE) payment from the City's general fund. The year-end fund balance was negative \$177 thousand.
- *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. During the course of 2020-21, transfers to fund project costs were \$7.6 million and bond payment was \$643 thousand. Fund balance at fiscal year-end was \$3.4 million. The final phase of projects using bond proceeds is expected in fiscal year 2021-22.

**CITY OF SEASIDE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**Proprietary Funds**

As of June 30, 2021, the City's proprietary funds net position is \$10.7 million; unrestricted net position is \$1.5 million. The balance of net investment in capital assets is \$8.7 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. A change of ownership occurred early in fiscal year 2021-22.

The proprietary funds net position increased \$357 thousand, due to a decrease in net position of \$119 thousand in the Water Fund, a decrease in net position of \$52 thousand in the Golf Fund and an increase in net position of \$527 thousand in the Internal Service Funds. Although revenues increased in the Water Fund, expense related to the system water tanks is the primary reason for the decrease in net position. Depreciation expense is the primary cause of the decrease in net position in the Golf Fund.

**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, 2021, net capital assets of the governmental activities totaled \$174.9 million and the net capital assets of the business-type activities totaled \$11.7 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 decrease in capital assets is due to depreciation outpacing purchase and construction of new capital assets. In fiscal year 2020-21 many of the City's capital improvement projects were paused in an effort to reduce costs in anticipation of reduced revenues due to the COVID-19 pandemic. Fiscal year 2021-22 will see a rebound with parks improvements, streets improvements as well as various other projects budgeted and underway.

**Table 4  
Capital Assets  
(in thousands, rounded)**

|                                | Governmental Activities |                   | Business-Type Activities |                  | Total             |                   |
|--------------------------------|-------------------------|-------------------|--------------------------|------------------|-------------------|-------------------|
|                                | 2021                    | 2020              | 2021                     | 2020             | 2021              | 2020              |
| Land                           | \$ 120,761              | \$ 121,461        | \$ 8,540                 | \$ 8,540         | \$ 129,301        | \$ 130,001        |
| Intangible Assets              | 10,767                  | 10,767            | 41                       | 41               | 10,808            | 10,808            |
| Construction in Progress       | 832                     | 680               | 36                       | 34               | 868               | 714               |
| Structures and Improvements    | 16,572                  | 16,037            | 4,201                    | 4,201            | 20,773            | 20,238            |
| Equipment and Vehicles         | 13,544                  | 12,739            | 239                      | 245              | 13,783            | 12,984            |
| Infrastructure                 | 93,600                  | 93,600            | 2,296                    | 2,296            | 95,896            | 95,896            |
| Total Assets                   | 256,076                 | 255,284           | 15,353                   | 15,357           | 271,429           | 270,641           |
| Less: Accumulated Depreciation | (81,164)                | (78,361)          | (3,701)                  | (3,482)          | (84,865)          | (81,843)          |
| Net Capital Assets             | <u>\$ 174,911</u>       | <u>\$ 176,923</u> | <u>\$ 11,653</u>         | <u>\$ 11,875</u> | <u>\$ 186,564</u> | <u>\$ 188,798</u> |

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

**CITY OF SEASIDE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

**LONG-TERM DEBT**

Debt of the governmental activities was approximately \$19.6 million as of June 30, 2021, a \$1.2 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            |                  |
|--------------------|-------------------------|------------------|--------------------------|-----------------|------------------|------------------|
|                    | 2021                    | 2020             | 2021                     | 2020            | 2021             | 2020             |
| Bonds Payable      | \$ 18,251               | \$ 19,255        | \$ 3,120                 | \$ 3,233        | \$ 21,371        | \$ 22,488        |
| Capital Leases     | 1,382                   | 1,604            | 7                        | 12              | 1,389            | 1,616            |
| Net Long-Term Debt | <u>\$ 19,633</u>        | <u>\$ 20,859</u> | <u>\$ 3,127</u>          | <u>\$ 3,245</u> | <u>\$ 22,760</u> | <u>\$ 24,104</u> |

**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 City Council special study session is conducted at which public comment is accepted and considered.
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. Multi-year capital budgets are considered an encumbrance and automatically roll forward each year until completion of the project.
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.
7. The legal level of budgetary control (i.e. the level at which expenditures cannot exceed the budgeted amount) is at the fund and department level.

**CITY OF SEASIDE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

The fiscal year budget for 2020-2021 was adopted in June 2020. The 2020-2021 General Fund original revenue budget was \$30.7 million and the City collected \$41.8 million or 36% more than budgeted. This increase is primarily attributable to surprising increases of receipts for property taxes, robust sales tax collections (from auto sales in particular) and strong local tax on gross receipts of marijuana sales. The original expenditure budget was \$30.2 million. Actual expenditures were less than the original budget by \$560 thousand or 1.8%. This is largely due to savings from personnel costs as the City reduced its workforce in response to the uncertain revenue picture caused by the COVID-19 pandemic. The fiscal year 2020-2021 was originally budgeted at a \$2.6 million deficit but actual results show a \$10.5 million surplus. This is an astounding turn of events.

**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 create some uncertainty for the U.S. and worldwide economies at all levels. Late in 2020 The United States Food and Drug Administration approved multiple COVID-19 vaccines. As of January 31, 2022, approximately 63.8% of the total U.S. population have been fully vaccinated. Despite being shown to be safe, effective, and free, there remains a substantial number of U.S. citizens who are hesitant or will intentionally refuse the vaccine. With nearly 30% of the population still unvaccinated, pressure remains on the U.S. health care system and economy.

Hdl (The City's revenue enhancement consultant) expects the national economy to grow 3% in FY 21-22, before slowing to 2% in FY 22-23. California's unemployment rate is expected to remain high at nearly 6% through FY 21-22 whereas Sales & Use Tax is expected to increase 10.8% in FY 21-22 and grow by 3.5% in FY 22-23.

Positive local economic factors for fiscal year 2021-2022 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 eight approved cannabis licenses (six issued as of this writing) providing additional revenue through the six percent (6%) cannabis gross receipts tax. The cannabis tax brought in over \$1.4 million in FY 2020-21 but may be showing signs of leveling out in fiscal year 2021-22. 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.

Over the next several years active economic development strategies are expected to bring growth and development that will improve revenue collections. In addition, the 2021-2022 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 2020-21 fiscal year realized an increase in charges for services of over \$265 thousand or 35%. Unfortunately, increases in revenue were offset by maintenance costs related to the Utility's water tanks. The Utility has two one approved rate increase scheduled for 2022.



**CITY OF SEASIDE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2021**

Fiscal year 2020-21 economic indicators surprisingly show continued growth, even in the throes of a worldwide pandemic. Early indications are that this positive trend will continue through fiscal year 2021-22 before slowing in fiscal year 2022-2023. Still, the city faces the following headwinds in the near term:

- The possibility of new COVID 19 variants
- Inflationary pressure
- Vaccine hesitancy/refusal
- Pension costs

Despite some headwinds, the FY2021-22 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 FY2020-21 indicate the City will likely be able to maintain its reserves in the fiscal year 2022-23 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](mailto:vdamiani@ci.seaside.ca.us).





**BASIC FINANCIAL STATEMENTS**  
**Government-Wide Financial Statements**



**CITY OF SEASIDE  
STATEMENT OF NET POSITION  
JUNE 30, 2021**

|                                        | Governmental<br>Activities | Business-Type<br>Activities | Total          | Component Unit<br>Seaside County<br>Sanitation District |
|----------------------------------------|----------------------------|-----------------------------|----------------|---------------------------------------------------------|
| <b>ASSETS</b>                          |                            |                             |                |                                                         |
| Cash and Investments                   | \$ 48,543,292              | \$ 294,110                  | \$ 48,837,402  | \$ 3,987,420                                            |
| Restricted Cash and Investments        | 51,382                     | 562,064                     | 613,446        | -                                                       |
| Cash with Fiscal Agents                | 10,435,624                 | -                           | 10,435,624     | -                                                       |
| Accounts Receivable                    | 7,602,982                  | 85,519                      | 7,688,501      | 709,513                                                 |
| Deposits with Others                   | 167,452                    | -                           | 167,452        | -                                                       |
| Due from Other Governments             | 676,148                    | -                           | 676,148        | -                                                       |
| Due from Component Unit                | 127,118                    | -                           | 127,118        | -                                                       |
| Prepaid Assets                         | 1,000                      | -                           | 1,000          | -                                                       |
| Internal balances                      | 163,383                    | (163,383)                   | -              | -                                                       |
| Loans Receivable                       | 1,782,648                  | -                           | 1,782,648      | -                                                       |
| Advances to Private Purpose Trust Fund | 2,333,431                  | -                           | 2,333,431      | -                                                       |
| Land Held for Resale                   | 658,068                    | -                           | 658,068        | -                                                       |
| Capital Assets:                        |                            |                             |                |                                                         |
| Nondepreciable                         | 125,844,764                | 8,617,043                   | 134,461,807    | 7,074,301                                               |
| Depreciable, Net                       | 49,066,328                 | 3,035,498                   | 52,101,826     | 4,067,217                                               |
| Total Assets                           | 247,453,620                | 12,430,851                  | 259,884,471    | 15,838,451                                              |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>  |                            |                             |                |                                                         |
| Deferred Outflows - Pension            | 11,247,267                 | 55,249                      | 11,302,516     | -                                                       |
| Deferred Outflows - OPEB               | 2,153,047                  | -                           | 2,153,047      | -                                                       |
| Total Deferred Outflows of Resources   | 13,400,314                 | 55,249                      | 13,455,563     | -                                                       |
| <b>LIABILITIES</b>                     |                            |                             |                |                                                         |
| Accounts Payable                       | 4,034,535                  | 49,203                      | 4,083,738      | 409,178                                                 |
| Salaries and Benefits Payable          | 999,518                    | 21,984                      | 1,021,502      | -                                                       |
| Due to Primary Government              | -                          | -                           | -              | 127,118                                                 |
| Interest Payable                       | 97,201                     | 93,796                      | 190,997        | 1,371                                                   |
| Deposits from Others                   | 109,970                    | 3,117                       | 113,087        | 12,538                                                  |
| Other Liabilities                      | 156                        | -                           | 156            | 21,488                                                  |
| Unearned Revenue                       | 5,779,924                  | -                           | 5,779,924      | -                                                       |
| Noncurrent Liabilities:                |                            |                             |                |                                                         |
| Due within One Year                    | 1,509,920                  | 117,419                     | 1,627,339      | 59,125                                                  |
| Due in More than One Year              | 20,517,065                 | 3,021,874                   | 23,538,939     | 312                                                     |
| Total OPEB Liability:                  |                            |                             |                |                                                         |
| Due within One Year                    | 621,606                    | -                           | 621,606        | -                                                       |
| Due in More than One Year              | 10,950,154                 | -                           | 10,950,154     | -                                                       |
| Net Pension Liability:                 |                            |                             |                |                                                         |
| Due in More than One Year              | 50,823,497                 | 235,730                     | 51,059,227     | -                                                       |
| Total Liabilities                      | 95,443,546                 | 3,543,123                   | 98,986,669     | 631,130                                                 |
| <b>DEFERRED INFLOWS OF RESOURCES</b>   |                            |                             |                |                                                         |
| Deferred Inflows - Pension             | 2,618,490                  | 13,350                      | 2,631,840      | -                                                       |
| Deferred Inflows - OPEB                | 1,722,828                  | -                           | 1,722,828      | -                                                       |
| Total Deferred Inflows of Resources    | 4,341,318                  | 13,350                      | 4,354,668      | -                                                       |
| <b>NET POSITION</b>                    |                            |                             |                |                                                         |
| Net Investment in Capital Assets       | 168,453,241                | 8,525,675                   | 176,978,916    | 10,760,535                                              |
| Restricted for:                        |                            |                             |                |                                                         |
| Community Services                     | 667,896                    | -                           | 667,896        | 2,607,393                                               |
| Community Development                  | 7,820,011                  | -                           | 7,820,011      | -                                                       |
| Public Safety                          | 642,497                    | -                           | 642,497        | -                                                       |
| Public Works                           | 6,443,299                  | -                           | 6,443,299      | -                                                       |
| Recreation                             | 280,450                    | -                           | 280,450        | -                                                       |
| Other Purposes                         | 675,239                    | 550,633                     | 1,225,872      | -                                                       |
| Unrestricted                           | (23,913,563)               | (146,681)                   | (24,060,244)   | 1,839,393                                               |
| Total Net Position                     | \$ 161,069,070             | \$ 8,929,627                | \$ 169,998,697 | \$ 15,207,321                                           |

See accompanying Notes to Basic Financial Statements.

**CITY OF SEASIDE  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2021**

| Functions/Programs                 | Expenses      | Program Revenues                            |                                          |                                        |
|------------------------------------|---------------|---------------------------------------------|------------------------------------------|----------------------------------------|
|                                    |               | Fees, Fines,<br>and Charges<br>for Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions |
| <b>Primary Government:</b>         |               |                                             |                                          |                                        |
| Governmental Activities:           |               |                                             |                                          |                                        |
| General Government                 | \$ 837,279    | \$ 196,437                                  | \$ 1,736,653                             | \$ -                                   |
| Public Safety                      | 23,518,274    | 306,075                                     | 608,069                                  | -                                      |
| Recreation                         | 2,619,777     | 58,659                                      | -                                        | -                                      |
| Public Works                       | 16,674,814    | 890,107                                     | 569,036                                  | 1,575,799                              |
| Community Development              | 3,423,683     | 662,754                                     | 520,042                                  | -                                      |
| Debt Service:                      |               |                                             |                                          |                                        |
| Interest and Fiscal Charges        | 793,191       | -                                           | -                                        | -                                      |
| Total Governmental Activities      | 47,867,018    | 2,114,032                                   | 3,433,800                                | 1,575,799                              |
| Business-Type Activities:          |               |                                             |                                          |                                        |
| Water Fund                         | 1,154,566     | 1,029,925                                   | -                                        | -                                      |
| Golf Fund                          | 386,673       | 335,013                                     | -                                        | -                                      |
| Total Business-Type Activities     | 1,541,239     | 1,364,938                                   | -                                        | -                                      |
| Total Primary Government           | \$ 49,408,257 | \$ 3,478,970                                | \$ 3,433,800                             | \$ 1,575,799                           |
| <b>Component Unit:</b>             |               |                                             |                                          |                                        |
| Seaside County Sanitation District | \$ 1,471,140  | \$ 2,053,972                                | \$ -                                     | \$ -                                   |

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.

**CITY OF SEASIDE  
STATEMENT OF ACTIVITIES (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

| Net Revenue (Expense)<br>and Changes in Net Position |                             |                        | Component<br>Unit                     |
|------------------------------------------------------|-----------------------------|------------------------|---------------------------------------|
| Governmental<br>Activities                           | Business-Type<br>Activities | Total                  | Seaside County<br>Sanitation District |
| \$ 1,095,811                                         | \$ -                        | \$ 1,095,811           | \$ -                                  |
| (22,604,130)                                         | -                           | (22,604,130)           | -                                     |
| (2,561,118)                                          | -                           | (2,561,118)            | -                                     |
| (13,639,872)                                         | -                           | (13,639,872)           | -                                     |
| (2,240,887)                                          | -                           | (2,240,887)            | -                                     |
| (793,191)                                            | -                           | (793,191)              | -                                     |
| (40,743,387)                                         | -                           | (40,743,387)           | -                                     |
| -                                                    | (124,641)                   | (124,641)              | -                                     |
| -                                                    | (51,660)                    | (51,660)               | -                                     |
| -                                                    | (176,301)                   | (176,301)              | -                                     |
| <u>\$ (40,743,387)</u>                               | <u>\$ (176,301)</u>         | <u>\$ (40,919,688)</u> | <u>\$ -</u>                           |
| <u>\$ -</u>                                          | <u>\$ -</u>                 | <u>\$ -</u>            | <u>\$ 582,832</u>                     |
| \$ 9,407,981                                         | \$ -                        | \$ 9,407,981           | \$ 567,292                            |
| 707,659                                              | -                           | 707,659                | -                                     |
| 2,661,684                                            | -                           | 2,661,684              | -                                     |
| 1,764,353                                            | -                           | 1,764,353              | -                                     |
| 2,804,068                                            | -                           | 2,804,068              | -                                     |
| 630,058                                              | -                           | 630,058                | -                                     |
| 19,498,687                                           | -                           | 19,498,687             | -                                     |
| 1,416,668                                            | -                           | 1,416,668              | -                                     |
| 499,736                                              | 1,865                       | 501,601                | 60,480                                |
| 1,533,760                                            | 3,487                       | 1,537,247              | -                                     |
| -                                                    | -                           | -                      | -                                     |
| <u>40,924,654</u>                                    | <u>5,352</u>                | <u>40,930,006</u>      | <u>627,772</u>                        |
| 181,267                                              | (170,949)                   | 10,318                 | 1,210,604                             |
| <u>160,887,803</u>                                   | <u>9,100,576</u>            | <u>169,988,379</u>     | <u>13,996,717</u>                     |
| <u>\$ 161,069,070</u>                                | <u>\$ 8,929,627</u>         | <u>\$ 169,998,697</u>  | <u>\$ 15,207,321</u>                  |

See accompanying Notes to Basic Financial Statements.



**BASIC FINANCIAL STATEMENTS**  
**Fund Financial Statements**



**CITY OF SEASIDE  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2021**

|                                                                                    | General              | FORA Blight<br>Removal - Bond<br>Fund | Federal Economic<br>Recovery<br>Grants | Transportation<br>Capital<br>Projects | Measure X<br>Bond Fund | Other<br>Governmental<br>Funds | Total                |
|------------------------------------------------------------------------------------|----------------------|---------------------------------------|----------------------------------------|---------------------------------------|------------------------|--------------------------------|----------------------|
| <b>ASSETS</b>                                                                      |                      |                                       |                                        |                                       |                        |                                |                      |
| Cash and Investments                                                               | \$ 17,522,448        | \$ 6,620,669                          | \$ 4,497,156                           | \$ 1,655,778                          | \$ -                   | \$ 15,421,709                  | \$ 45,717,760        |
| Restricted Cash and Investments                                                    | 11,778               | -                                     | -                                      | -                                     | -                      | 14,685                         | 26,463               |
| Cash with Fiscal Agent                                                             | -                    | -                                     | -                                      | -                                     | 9,406,967              | 1,028,657                      | 10,435,624           |
| Accounts Receivable                                                                | 6,551,462            | -                                     | -                                      | 200,000                               | -                      | 818,417                        | 7,569,879            |
| Deposits with Others                                                               | 167,340              | -                                     | -                                      | -                                     | -                      | 112                            | 167,452              |
| Due from Other Governments                                                         | 236,901              | -                                     | -                                      | -                                     | -                      | 566,365                        | 803,266              |
| Due from Other Funds                                                               | 6,837,744            | -                                     | -                                      | -                                     | -                      | -                              | 6,837,744            |
| Loans Receivable                                                                   | 206,997              | -                                     | -                                      | -                                     | -                      | 1,575,651                      | 1,782,648            |
| Land Held for Resale                                                               | -                    | -                                     | -                                      | -                                     | -                      | 658,068                        | 658,068              |
| Prepaid Assets                                                                     | 1,000                | -                                     | -                                      | -                                     | -                      | -                              | 1,000                |
| Advances to Other Funds                                                            | 114,000              | -                                     | -                                      | -                                     | -                      | -                              | 114,000              |
| Advances to Private Purpose<br>Trust Fund                                          | 2,333,431            | -                                     | -                                      | -                                     | -                      | -                              | 2,333,431            |
| <b>Total Assets</b>                                                                | <b>\$ 33,983,101</b> | <b>\$ 6,620,669</b>                   | <b>\$ 4,497,156</b>                    | <b>\$ 1,855,778</b>                   | <b>\$ 9,406,967</b>    | <b>\$ 20,083,664</b>           | <b>\$ 76,447,335</b> |
| <b>LIABILITIES, DEFERRED<br/>INFLOWS OF RESOURCES<br/>AND FUND BALANCES</b>        |                      |                                       |                                        |                                       |                        |                                |                      |
| Liabilities:                                                                       |                      |                                       |                                        |                                       |                        |                                |                      |
| Accounts Payable                                                                   | \$ 1,242,202         | \$ 133,760                            | \$ -                                   | \$ 1,678,490                          | \$ -                   | \$ 854,314                     | \$ 3,908,766         |
| Accrued Salaries and Benefits                                                      | 910,743              | -                                     | -                                      | -                                     | -                      | 68,072                         | 978,815              |
| Deposits from Others                                                               | 1,219                | -                                     | -                                      | -                                     | -                      | 108,751                        | 109,970              |
| Other Liabilities                                                                  | -                    | -                                     | -                                      | -                                     | -                      | 156                            | 156                  |
| Due to Other Funds                                                                 | -                    | -                                     | -                                      | -                                     | 6,037,522              | 750,839                        | 6,788,361            |
| Unearned Revenue                                                                   | 1,282,768            | -                                     | 4,497,156                              | -                                     | -                      | -                              | 5,779,924            |
| <b>Total Liabilities</b>                                                           | <b>3,436,932</b>     | <b>133,760</b>                        | <b>4,497,156</b>                       | <b>1,678,490</b>                      | <b>6,037,522</b>       | <b>1,782,132</b>               | <b>17,565,992</b>    |
| Deferred Inflows of Resources:                                                     |                      |                                       |                                        |                                       |                        |                                |                      |
| Unavailable Revenue -<br>Intergovernmental                                         | 263,191              | -                                     | -                                      | -                                     | -                      | 401,756                        | 664,947              |
| Fund Balances:                                                                     |                      |                                       |                                        |                                       |                        |                                |                      |
| Nonspendable                                                                       | 2,655,428            | -                                     | -                                      | -                                     | -                      | -                              | 2,655,428            |
| Restricted                                                                         | 482,428              | -                                     | -                                      | 177,288                               | 3,369,445              | 16,610,271                     | 20,639,432           |
| Committed                                                                          | 11,459,000           | 6,486,909                             | -                                      | -                                     | -                      | 1,575,531                      | 19,521,440           |
| Assigned                                                                           | 504,504              | -                                     | -                                      | -                                     | -                      | -                              | 504,504              |
| Unassigned                                                                         | 15,181,618           | -                                     | -                                      | -                                     | -                      | (286,026)                      | 14,895,592           |
| <b>Total Fund Balances</b>                                                         | <b>30,282,978</b>    | <b>6,486,909</b>                      | <b>-</b>                               | <b>177,288</b>                        | <b>3,369,445</b>       | <b>17,899,776</b>              | <b>58,216,396</b>    |
| <b>Total Liabilities, Deferred<br/>Inflows of Resources,<br/>and Fund Balances</b> | <b>\$ 33,983,101</b> | <b>\$ 6,620,669</b>                   | <b>\$ 4,497,156</b>                    | <b>\$ 1,855,778</b>                   | <b>\$ 9,406,967</b>    | <b>\$ 20,083,664</b>           | <b>\$ 76,447,335</b> |

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, 2021**

|                                         |               |
|-----------------------------------------|---------------|
| Fund Balance - Total Governmental Funds | \$ 58,216,396 |
|-----------------------------------------|---------------|

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. | 664,947 |
|-----------------------------------------------------------------------------------------------|---------|

|                                                                                                                                                                                                           |             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 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. | 174,789,167 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|

|                                                                       |            |
|-----------------------------------------------------------------------|------------|
| Deferred outflows of resources reported in statement of net position. | 13,400,314 |
|-----------------------------------------------------------------------|------------|

|                                                                                                                                                                                                                                             |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 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. | 1,808,286 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|

|                                                                      |             |
|----------------------------------------------------------------------|-------------|
| Deferred inflows of resources reported in statement of net position. | (4,341,318) |
|----------------------------------------------------------------------|-------------|

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                      | (18,251,495) |
| Capital Leases                     | (1,381,980)  |
| Accrued Interest on Long-Term Debt | (97,107)     |
| Compensated Absences               | (1,342,883)  |
| Total OPEB Liability               | (11,571,760) |
| Net Pension Liability              | (50,823,497) |

|                                         |                       |
|-----------------------------------------|-----------------------|
| Net Position of Governmental Activities | <u>\$ 161,069,070</u> |
|-----------------------------------------|-----------------------|

**CITY OF SEASIDE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2021**

|                                                                          | General              | FORA Blight<br>Removal - Bond<br>Fund | Federal<br>Economic<br>Recovery<br>Grants | Transportation<br>Capital<br>Projects | Measure X<br>Bond Fund | Other<br>Governmental<br>Funds | Total                |
|--------------------------------------------------------------------------|----------------------|---------------------------------------|-------------------------------------------|---------------------------------------|------------------------|--------------------------------|----------------------|
| <b>REVENUES</b>                                                          |                      |                                       |                                           |                                       |                        |                                |                      |
| Taxes                                                                    | \$ 36,844,311        | \$ -                                  | \$ -                                      | \$ -                                  | \$ -                   | \$ 1,339,188                   | \$ 38,183,499        |
| Licenses and Permits                                                     | 813,155              | -                                     | -                                         | -                                     | -                      | -                              | 813,155              |
| Fines and Penalties                                                      | 109,907              | -                                     | -                                         | -                                     | -                      | 6,359                          | 116,266              |
| Use of Money and Property                                                | 215,964              | 20,509                                | -                                         | 178                                   | 505                    | 255,762                        | 492,918              |
| Intergovernmental Revenue                                                | 2,494,582            | 1,829                                 | -                                         | 200,000                               | -                      | 3,926,658                      | 6,623,069            |
| Charges for Services                                                     | 380,559              | -                                     | -                                         | -                                     | -                      | 664,680                        | 1,045,239            |
| Other Revenue                                                            | 909,860              | -                                     | -                                         | -                                     | -                      | 623,900                        | 1,533,760            |
| Total Revenues                                                           | 41,768,338           | 22,338                                | -                                         | 200,178                               | 505                    | 6,816,547                      | 48,807,906           |
| <b>EXPENDITURES</b>                                                      |                      |                                       |                                           |                                       |                        |                                |                      |
| Current:                                                                 |                      |                                       |                                           |                                       |                        |                                |                      |
| General Government                                                       | 238,695              | -                                     | -                                         | -                                     | 150                    | 3,149                          | 241,994              |
| Public Safety                                                            | 21,107,621           | -                                     | -                                         | -                                     | -                      | 347,121                        | 21,454,742           |
| Recreation                                                               | 2,261,023            | -                                     | -                                         | -                                     | -                      | 174,584                        | 2,435,607            |
| Public Works                                                             | 3,453,028            | 230,134                               | -                                         | -                                     | -                      | 3,880,510                      | 7,563,672            |
| Community Development                                                    | 2,413,491            | -                                     | -                                         | -                                     | -                      | 1,294,732                      | 3,708,223            |
| Capital Outlay                                                           | -                    | -                                     | -                                         | 6,661,727                             | -                      | 584,153                        | 7,245,880            |
| Debt Service:                                                            |                      |                                       |                                           |                                       |                        |                                |                      |
| Principal                                                                | 129,060              | -                                     | -                                         | -                                     | 230,000                | 853,115                        | 1,212,175            |
| Interest and Fiscal Charges                                              | 32,623               | -                                     | -                                         | -                                     | 412,750                | 379,088                        | 824,461              |
| Total Expenditures                                                       | 29,635,541           | 230,134                               | -                                         | 6,661,727                             | 642,900                | 7,516,452                      | 44,686,754           |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | 12,132,797           | (207,796)                             | -                                         | (6,461,549)                           | (642,395)              | (699,905)                      | 4,121,152            |
| <b>OTHER FINANCING SOURCES<br/>(USES)</b>                                |                      |                                       |                                           |                                       |                        |                                |                      |
| Proceeds from Sale of Land                                               |                      |                                       |                                           |                                       |                        |                                |                      |
| Held for Resale                                                          | 700,000              | -                                     | -                                         | -                                     | -                      | -                              | 700,000              |
| Transfers In                                                             | 118,981              | -                                     | -                                         | 8,155,513                             | 642,750                | 2,515,480                      | 11,432,724           |
| Transfers Out                                                            | (2,483,969)          | -                                     | -                                         | -                                     | (7,547,451)            | (1,397,517)                    | (11,428,937)         |
| Total Other Financing<br>Sources (Uses)                                  | (1,664,988)          | -                                     | -                                         | 8,155,513                             | (6,904,701)            | 1,117,963                      | 703,787              |
| <b>NET CHANGES IN FUND<br/>BALANCES</b>                                  | 10,467,809           | (207,796)                             | -                                         | 1,693,964                             | (7,547,096)            | 418,058                        | 4,824,939            |
| Fund Balances - Beginning of<br>Year, Restated                           | 19,815,169           | 6,694,705                             | -                                         | (1,516,676)                           | 10,916,541             | 17,481,718                     | 53,391,457           |
| <b>FUND BALANCES -<br/>END OF YEAR</b>                                   | <u>\$ 30,282,978</u> | <u>\$ 6,486,909</u>                   | <u>\$ -</u>                               | <u>\$ 177,288</u>                     | <u>\$ 3,369,445</u>    | <u>\$ 17,899,776</u>           | <u>\$ 58,216,396</u> |

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, 2021**

Net Change to Fund Balance - Total Governmental Funds \$ 4,824,939

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. (766,439)

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 | \$ 1,637,427       |             |
| Less: Current Year Depreciation                                                                       | <u>(3,005,477)</u> | (1,368,050) |

Proceeds from land held for resale from land donated to the City by FORA, which provides current financial resources to governmental funds, but the sale reduces land held for resale in the statement of net position. (700,000)

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 | 13,587         |           |
| Principal Retirement              | 990,000        |           |
| Capital Lease Retirements         | <u>222,175</u> | 1,225,762 |

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 | (3,611,862)     |             |
| Change in Total OPEB Liability and Related Deferred Inflows/Outflows  | 123,928         |             |
| Change in Compensated Absences                                        | <u>(92,298)</u> | (3,562,549) |

Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is reported with governmental activities.

|                                                   |                   |  |
|---------------------------------------------------|-------------------|--|
|                                                   | <u>527,604</u>    |  |
| Change in Net Position of Governmental Activities | <u>\$ 181,267</u> |  |

See accompanying Notes to Basic Financial Statements.

**CITY OF SEASIDE  
STATEMENT OF FUND NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2021**

|                                       | Business-Type Activities - Enterprise Funds |              |              | Governmental<br>Activities   |
|---------------------------------------|---------------------------------------------|--------------|--------------|------------------------------|
|                                       | Water<br>Fund                               | Golf<br>Fund | Total        | Internal<br>Service<br>Funds |
| <b>ASSETS</b>                         |                                             |              |              |                              |
| Current Assets:                       |                                             |              |              |                              |
| Cash and Investments                  | \$ 294,110                                  | \$ -         | \$ 294,110   | \$ 2,825,532                 |
| Restricted Cash and Investments       | -                                           | 562,064      | 562,064      | 24,919                       |
| Accounts Receivable                   | 85,519                                      | -            | 85,519       | 33,103                       |
| Total Current Assets                  | 379,629                                     | 562,064      | 941,693      | 2,883,554                    |
| Capital Assets:                       |                                             |              |              |                              |
| Nondepreciable                        | 77,150                                      | 8,539,893    | 8,617,043    | -                            |
| Depreciable                           | 2,938,711                                   | 3,797,417    | 6,736,128    | 768,176                      |
| Less: Accumulated Depreciation        | (2,144,977)                                 | (1,555,653)  | (3,700,630)  | (646,251)                    |
| Total Capital Assets, Net             | 870,884                                     | 10,781,657   | 11,652,541   | 121,925                      |
| Total Assets                          | 1,250,513                                   | 11,343,721   | 12,594,234   | 3,005,479                    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |                                             |              |              |                              |
| Deferred Outflows - Pension           | 55,249                                      | -            | 55,249       | -                            |
| Total Deferred Outflows of Resources  | 55,249                                      | -            | 55,249       | -                            |
| <b>LIABILITIES</b>                    |                                             |              |              |                              |
| Current Liabilities:                  |                                             |              |              |                              |
| Accounts Payable                      | 49,203                                      | -            | 49,203       | 125,769                      |
| Accrued Salaries and Benefits         | 21,984                                      | -            | 21,984       | 20,703                       |
| Accrued Interest                      | 41                                          | 93,755       | 93,796       | 94                           |
| Due to Other Funds                    | -                                           | 49,383       | 49,383       | -                            |
| Deposits from Others                  | 3,117                                       | -            | 3,117        | -                            |
| Advances from Other Funds             | 114,000                                     | -            | 114,000      | -                            |
| Compensated Absences                  | 2,107                                       | -            | 2,107        | 5,500                        |
| Claims Payable                        | -                                           | -            | -            | 74,238                       |
| Capital Leases                        | 5,312                                       | -            | 5,312        | -                            |
| Bonds Payable                         | -                                           | 110,000      | 110,000      | -                            |
| Total Current Liabilities             | 195,764                                     | 253,138      | 448,902      | 226,304                      |
| Long-Term Liabilities:                |                                             |              |              |                              |
| Compensated Absences                  | 10,320                                      | -            | 10,320       | 46,288                       |
| Claims Payable                        | -                                           | -            | -            | 924,601                      |
| Capital Leases                        | 1,348                                       | -            | 1,348        | -                            |
| Bonds Payable                         | -                                           | 3,010,206    | 3,010,206    | -                            |
| Total Pension Liability               | 235,730                                     | -            | 235,730      | -                            |
| Total Long-Term Liabilities           | 247,398                                     | 3,010,206    | 3,257,604    | 970,889                      |
| Total Liabilities                     | 443,162                                     | 3,263,344    | 3,706,506    | 1,197,193                    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                                             |              |              |                              |
| Deferred Inflows - Pension            | 13,350                                      | -            | 13,350       | -                            |
| Total Deferred Inflows of Resources   | 13,350                                      | -            | 13,350       | -                            |
| <b>NET POSITION</b>                   |                                             |              |              |                              |
| Net Investment in Capital Assets      | 864,224                                     | 7,661,451    | 8,525,675    | 121,925                      |
| Restricted for Debt Service           | -                                           | 550,633      | 550,633      | -                            |
| Unrestricted                          | (14,974)                                    | (131,707)    | (146,681)    | 1,686,361                    |
| Total Net Position                    | \$ 849,250                                  | \$ 8,080,377 | \$ 8,929,627 | \$ 1,808,286                 |

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, 2021**

|                                           | Business-Type Activities - Enterprise Funds |                     |                     | Governmental<br>Activities   |
|-------------------------------------------|---------------------------------------------|---------------------|---------------------|------------------------------|
|                                           | Water<br>Fund                               | Golf<br>Fund        | Total               | Internal<br>Service<br>Funds |
| <b>OPERATING REVENUES</b>                 |                                             |                     |                     |                              |
| Charges for Services                      | \$ 1,029,925                                | \$ 335,013          | \$ 1,364,938        | \$ 4,840,512                 |
| Other Revenues                            | 3,487                                       | -                   | 3,487               | 37,673                       |
| Total Operating Revenues                  | 1,033,412                                   | 335,013             | 1,368,425           | 4,878,185                    |
| <b>OPERATING EXPENSES</b>                 |                                             |                     |                     |                              |
| Salaries and Benefits                     | 167,470                                     | -                   | 167,470             | 536,720                      |
| Services and Supplies                     | 838,476                                     | 11,291              | 849,767             | 1,043,301                    |
| Insurance                                 | 26,173                                      | -                   | 26,173              | 2,440,064                    |
| Utilities                                 | 52,351                                      | -                   | 52,351              | 103,560                      |
| Depreciation                              | 69,769                                      | 155,089             | 224,858             | 29,264                       |
| Claims and Judgments                      | -                                           | -                   | -                   | 200,703                      |
| Other Operating Expense                   | -                                           | 2,100               | 2,100               | -                            |
| Total Operating Expenses                  | 1,154,239                                   | 168,480             | 1,322,719           | 4,353,612                    |
| <b>OPERATING INCOME (LOSS)</b>            | (120,827)                                   | 166,533             | 45,706              | 524,573                      |
| <b>NONOPERATING REVENUES (EXPENSES)</b>   |                                             |                     |                     |                              |
| Interest Income                           | 1,842                                       | 23                  | 1,865               | 6,818                        |
| Interest Expense                          | (327)                                       | (218,193)           | (218,520)           | -                            |
| Total Nonoperating Revenues<br>(Expenses) | 1,515                                       | (218,170)           | (216,655)           | 6,818                        |
| <b>INCOME (LOSS) BEFORE TRANSFERS</b>     | (119,312)                                   | (51,637)            | (170,949)           | 531,391                      |
| Transfers Out                             | -                                           | -                   | -                   | (3,787)                      |
| <b>CHANGE IN NET POSITION</b>             | (119,312)                                   | (51,637)            | (170,949)           | 527,604                      |
| Net Position - Beginning of Year          | 968,562                                     | 8,132,014           | 9,100,576           | 1,280,682                    |
| <b>NET POSITION - END OF YEAR</b>         | <u>\$ 849,250</u>                           | <u>\$ 8,080,377</u> | <u>\$ 8,929,627</u> | <u>\$ 1,808,286</u>          |

See accompanying Notes to Basic Financial Statements.

**CITY OF SEASIDE  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2021**

|                                                                            | Business-Type Activities - Enterprise Funds |                   |                   | Governmental<br>Activities   |
|----------------------------------------------------------------------------|---------------------------------------------|-------------------|-------------------|------------------------------|
|                                                                            | Water<br>Fund                               | Golf<br>Fund      | Total             | Internal<br>Service<br>Funds |
| <b>CASH FLOWS FROM OPERATING<br/>ACTIVITIES</b>                            |                                             |                   |                   |                              |
| Cash Receipts from Interfund Services<br>Provided                          | \$ -                                        | \$ -              | \$ -              | \$ 4,860,402                 |
| Cash Receipts from Customers                                               | 988,408                                     | 335,013           | 1,323,421         | -                            |
| Cash Paid to Employees for Services                                        | (370,872)                                   | -                 | (370,872)         | (519,259)                    |
| Cash Paid to Suppliers for Goods<br>and Services                           | (889,040)                                   | (13,391)          | (902,431)         | (3,765,681)                  |
| Net Cash Provided (Used) by<br>Operating Activities                        | (271,504)                                   | 321,622           | 50,118            | 575,462                      |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>                 |                                             |                   |                   |                              |
| Received From Other Funds                                                  | 114,000                                     | 13,273            | 127,273           | -                            |
| Transfers To Other Funds                                                   | -                                           | -                 | -                 | (336,117)                    |
| Net Cash Provided (Used) by<br>Noncapital Financing Activities             | 114,000                                     | 13,273            | 127,273           | (336,117)                    |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b>        |                                             |                   |                   |                              |
| Acquisition of Capital Assets                                              | (2,388)                                     | -                 | (2,388)           | (90,780)                     |
| Disposal of Capital Assets                                                 | -                                           | -                 | -                 | 5,548                        |
| Interest Paid                                                              | (327)                                       | (221,256)         | (221,583)         | -                            |
| Principal Paid on Capital Debt                                             | (5,187)                                     | (112,432)         | (117,619)         | -                            |
| Net Cash Provided (Used) by<br>Capital and Related Financing<br>Activities | (7,902)                                     | (333,688)         | (341,590)         | (85,232)                     |
| <b>CASH FLOWS FROM INVESTING<br/>ACTIVITIES</b>                            |                                             |                   |                   |                              |
| Interest Received                                                          | 1,842                                       | 23                | 1,865             | 6,818                        |
| <b>NET INCREASE (DECREASE) IN CASH<br/>AND CASH EQUIVALENTS</b>            | (163,564)                                   | 1,230             | (162,334)         | 160,931                      |
| Cash and Cash Equivalents - Beginning<br>of Year                           | 457,674                                     | 560,834           | 1,018,508         | 2,689,520                    |
| <b>CASH AND CASH EQUIVALENTS -<br/>END OF YEAR</b>                         | <u>\$ 294,110</u>                           | <u>\$ 562,064</u> | <u>\$ 856,174</u> | <u>\$ 2,850,451</u>          |

See accompanying Notes to Basic Financial Statements.

**CITY OF SEASIDE  
STATEMENT OF CASH FLOWS (CONTINUED)  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2021**

|                                                                                                                                 | Business-Type Activities - Enterprise Funds |                   |                  | Governmental<br>Activities   |
|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------|------------------|------------------------------|
|                                                                                                                                 | Water<br>Fund                               | Golf<br>Fund      | Total            | Internal<br>Service<br>Funds |
| <b>RECONCILIATION OF OPERATING<br/>INCOME (LOSS) TO NET CASH<br/>PROVIDED (USED) BY OPERATING<br/>ACTIVITIES</b>                |                                             |                   |                  |                              |
| Operating Income (Loss)                                                                                                         | \$ (120,827)                                | \$ 166,533        | \$ 45,706        | \$ 524,573                   |
| Adjustments to Reconcile Operating<br>Income (Loss) to Net Cash Provided<br>(Used) by Operating Activities:                     |                                             |                   |                  |                              |
| Depreciation                                                                                                                    | 69,769                                      | 155,089           | 224,858          | 29,264                       |
| Changes in Assets, Deferred Inflows of Resources,<br>Liabilities, and Deferred Outflows of Resources<br>(Increase) Decrease in: |                                             |                   |                  |                              |
| Accounts Receivable                                                                                                             | (45,004)                                    | -                 | (45,004)         | (17,783)                     |
| Prepaid Expenses                                                                                                                | -                                           | -                 | -                | -                            |
| Deferred Outflows of Resources                                                                                                  | 78,675                                      | -                 | 78,675           | -                            |
| Increase (Decrease) in:                                                                                                         |                                             |                   |                  |                              |
| Accounts Payable                                                                                                                | 27,798                                      | -                 | 27,798           | 23,424                       |
| Accrued Salaries                                                                                                                | 9,022                                       | -                 | 9,022            | 5,623                        |
| Deposits                                                                                                                        | 162                                         | -                 | 162              | -                            |
| Compensated Absences                                                                                                            | (958)                                       | -                 | (958)            | 11,838                       |
| Net OPEB Liability                                                                                                              | -                                           | -                 | -                | -                            |
| Net Pension Liability                                                                                                           | (250,595)                                   | -                 | (250,595)        | -                            |
| Claims Liability                                                                                                                | -                                           | -                 | -                | (1,477)                      |
| Deferred Inflows of Resources                                                                                                   | (39,546)                                    | -                 | (39,546)         | -                            |
| Net Cash Provided (Used) by<br>Operating Activities                                                                             | <u>\$ (271,504)</u>                         | <u>\$ 321,622</u> | <u>\$ 50,118</u> | <u>\$ 575,462</u>            |

See accompanying Notes to Basic Financial Statements.



**CITY OF SEASIDE  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2021**

|                                                                      | Custodial<br>Funds         | Private Purpose<br>Trust Fund |
|----------------------------------------------------------------------|----------------------------|-------------------------------|
| <b>ASSETS</b>                                                        |                            |                               |
| Cash and Investments                                                 | \$ 1,685,782               | \$ 1,473,313                  |
| Accounts Receivable                                                  | 18,272                     | 6,148                         |
| Deposits with Others                                                 | -                          | 250,000                       |
| Other Assets                                                         | -                          | 112,085                       |
| Capital Assets:                                                      |                            |                               |
| Nondepreciable                                                       | -                          | 3,884,176                     |
| Depreciable, Net                                                     | -                          | 13,552,879                    |
| Total Assets                                                         | <u>1,704,054</u>           | <u>19,278,601</u>             |
| <b>LIABILITIES</b>                                                   |                            |                               |
| Accounts Payable                                                     | 57,863                     | 6,878                         |
| Deposits Payable                                                     | -                          | 465                           |
| Unearned Revenue                                                     | -                          | 91,581                        |
| Advances from City of Seaside                                        | -                          | 2,333,431                     |
| Due to Other Governments                                             | -                          | -                             |
| Due within One Year                                                  | -                          | 110,000                       |
| Due after One Year                                                   | -                          | 2,233,912                     |
| Total Liabilities                                                    | <u>57,863</u>              | <u>4,776,267</u>              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                 |                            |                               |
| Deferred Charge on Refunding                                         | <u>-</u>                   | <u>426,693</u>                |
| <b>NET POSITION</b>                                                  |                            |                               |
| Restricted for: Individuals, Organizations, and<br>Other Governments | <u>1,646,191</u>           | <u>14,075,641</u>             |
| Total Net Position                                                   | <u><u>\$ 1,646,191</u></u> | <u><u>\$ 14,075,641</u></u>   |

See accompanying Notes to Basic Financial Statements.

**CITY OF SEASIDE  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
YEAR ENDED JUNE 30, 2021**

|                                                           | Custodial<br>Funds  | Private Purpose<br>Trust Fund |
|-----------------------------------------------------------|---------------------|-------------------------------|
| <b>ADDITIONS</b>                                          |                     |                               |
| Taxes and Assessments                                     | \$ -                | \$ 382,903                    |
| Use of Money and Property                                 | -                   | 33,288                        |
| Contributions from other local governments and developers | 6,716,658           | -                             |
| Total Additions                                           | 6,716,658           | 416,191                       |
| <b>DEDUCTIONS</b>                                         |                     |                               |
| Community Development                                     | -                   | 2,375,376                     |
| Debt Service:                                             |                     |                               |
| Interest                                                  | -                   | 19,861                        |
| Payments to other local governments and developers        | 278,146             | -                             |
| Total Deductions                                          | 278,146             | 2,395,237                     |
| <b>CHANGE IN NET POSITION</b>                             | 6,438,512           | (1,979,046)                   |
| Net Position - Beginning, Restated                        | (4,792,321)         | 16,054,687                    |
| <b>NET POSITION - ENDED</b>                               | <u>\$ 1,646,191</u> | <u>\$ 14,075,641</u>          |

See accompanying Notes to Basic Financial Statements.



## **NOTES TO BASIC FINANCIAL STATEMENTS**

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**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.

Blended Components Units

**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.

Discretely Presented Component Unit

**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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**A. Description of Reporting Entity (Continued)**

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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

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.
- *FORA Blight Removal - Bond Fund* accounts for the removal of blight and remediation activity on former Ft. Ord properties within Seaside.
- *Transportation Capital Projects Fund* accounts for revenues and expenditures for on-going transportation capital projects.
- *Measure X Bond Fund* accounts for revenues and expenditures related to the issuance of lease revenue bonds used to finance Measure X Road Improvements.
- *Federal Economic Recovery Grants Fund* accounts for revenues and expenditures related to grants provided to the City by the Federal Government.

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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation (Continued)**

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.
- *Custodial 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.



**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting (Continued)**

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).

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, and Net Position or Equity (Continued)**

**1. Cash and Investments (Continued)**

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, 2021 consisted of the following:

*General Fund:* \$11,778 held in escrow for the payment of contracted items.

*Debt Service Pension Obligation Fund:* \$14,685 in residual interest cash held by the trustee until bond payment.

*Golf Fund:* \$562,064 held by trustee for debt service on bond.

*Self Insurance Fund:* \$24,919 held in reserve for payment of Tail claims.

**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 treasures, 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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, and Net Position or Equity (Continued)**

**3. Capital Assets (Continued)**

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, governmental 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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, and Net Position or Equity (Continued)**

**5. Deferred Outflows and Inflows of Resources (Continued)**

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.

The General Fund is primarily responsible for the repayment of the governmental portion of the Net Pension Liability.

**7. Other Postemployment Benefits (OPEB)**

For the purposes of measuring the net OPEB liability, deferred outflows/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 recognized 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.

The General Fund is primarily responsible for the repayment of the governmental portion of the Net OPEB Liability.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, and Net Position or Equity (Continued)**

**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 XIII A 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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, and Net Position or Equity (Continued)**

**8. Property Taxes (Continued)**

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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, and Net Position or Equity (Continued)**

**10. Fund Balance (Continued)**

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 \$11,459,000 for the fiscal year ended June 30, 2021.



**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, and Net Position or Equity (Continued)**

**10. Fund Balance (Continued)**

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, 2021:

Nonmajor Governmental Funds:

|                               |         |
|-------------------------------|---------|
| Storm Water Fund              | 2,764   |
| Proposition 172 Fund          | 24,566  |
| Laguna Grande Project Fund    | 5,293   |
| PEG Access Fund               | 1,115   |
| SAFER FEMA Grant Fund         | 170,104 |
| General Capital Projects Fund | 82,184  |

These deficits are expected to be eliminated with future revenues from services, fees, reimbursements from federal agencies, and interfund transfers.



**CITY OF SEASIDE**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

Cash and investments as of June 30, 2021 are classified in the accompanying financial statements as follows:

|                                      |                             |
|--------------------------------------|-----------------------------|
| Statement of Net Position:           |                             |
| Cash and Investments                 | \$ 48,837,402               |
| Restricted Cash and Investments      | 613,446                     |
| Cash with Fiscal Agents              | 10,435,624                  |
| Fiduciary Funds:                     |                             |
| Cash and Investments                 | 3,159,095                   |
| Restricted Cash and Investments      | -                           |
| Discretely Presented Component Unit: |                             |
| Cash and Investments                 | <u>3,987,420</u>            |
| Total Cash and Investments           | <u><u>\$ 67,032,987</u></u> |

Cash and investments as of June 30, 2021 consisted of the following:

|                                     |                             |
|-------------------------------------|-----------------------------|
| Cash on Hand                        | \$ 8,462                    |
| Deposits with Financial Institution | 42,040,706                  |
| Investments                         | 24,983,819                  |
| Total Cash and Investments          | <u><u>\$ 67,032,987</u></u> |

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 \$42,167,556 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, 2021, the carrying amount of the City's deposits was \$42,667,556, and the corresponding bank balance was \$42,622,494. The difference of \$45,062 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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

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, 2021:

|                                          |                      | Fair Value Measurement Using                                                  |                                                           |                                                    |
|------------------------------------------|----------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------|----------------------------------------------------|
|                                          |                      | Quoted Prices<br>in Active<br>Markets for<br>Identical<br>Assets<br>(Level 1) | Significant<br>Other<br>Observable<br>Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) |
| <u>Investments by Fair Value Level</u>   | <u>Total</u>         |                                                                               |                                                           |                                                    |
| Held by Fiscal Agent:                    |                      |                                                                               |                                                           |                                                    |
| Mutual Funds                             | \$ 6,437,751         | <u>\$ 6,437,751</u>                                                           | <u>\$ -</u>                                               | <u>\$ -</u>                                        |
| Investments measured at amortized costs: |                      |                                                                               |                                                           |                                                    |
| State Investment Pool (LAIF)             | <u>18,546,068</u>    |                                                                               |                                                           |                                                    |
| Total Pooled and Directed<br>Investments | <u>\$ 24,983,819</u> |                                                                               |                                                           |                                                    |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

Disclosures Relating to Interest Rate Risk

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

| Investment Type                              | Maturity<br>(in Months)<br>12 Months<br>or Less |
|----------------------------------------------|-------------------------------------------------|
| State Investment Pool (LAIF)                 | \$ 18,546,068                                   |
| Held by Fiscal Agents:<br>Money Market Funds | <u>6,437,751</u>                                |
| Total Investments                            | <u><u>\$ 24,983,819</u></u>                     |

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

As of June 30, 2021, and during the 2020-2021 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<br>Portfolio | Fair Value                  |
|-----------------------------------------------|-----------|-------------------------|-----------------------------|
| State Investment Pool - LAIF                  | Not Rated | 74.23%                  | \$ 18,546,068               |
| Held by Fiscal Agent:<br>US Bank Money Market | Not Rated | 25.77%                  | <u>6,437,751</u>            |
| Total                                         |           | 100%                    | <u><u>\$ 24,983,819</u></u> |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Cash and Investments (Continued)**

Investment in State Investment Pool (Continued)

At June 30, 2021, the City's investment position in the State of California Local Agency Investment Fund (LAIF) was \$18.5 million. The total amount invested by all public agencies in LAIF on that day was \$193.46 billion. Of that amount, 2.31% was invested in medium-term and short-term structured notes and asset backed securities and the remaining 97.69% 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, 2021, was \$1,454,681. Further, the City had loans of \$320,970 from CDBG programs, and \$6,997 in employee housing loans, for a total loans receivable balance of \$1,782,648.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**C. Capital Assets**

Capital asset activity for the year ended June 30, 2021 for governmental activities was as follows:

|                                                     | Restated<br>Balance<br>July 1, 2020 | Additions        | Retirements        | Balance<br>June 30, 2021 |
|-----------------------------------------------------|-------------------------------------|------------------|--------------------|--------------------------|
| <b>Governmental Activities</b>                      |                                     |                  |                    |                          |
| Capital Assets, not being Depreciated:              |                                     |                  |                    |                          |
| Land                                                | \$ 121,461,136                      | \$ -             | \$ (700,000)       | \$ 120,761,136           |
| Construction in Progress                            | 680,835                             | 1,302,598        | (1,151,799)        | 831,634                  |
| Intangibles (Nondepreciable)                        | 4,251,994                           | -                | -                  | 4,251,994                |
| Total Capital Assets, not<br>being Depreciated      | 126,393,965                         | 1,302,598        | (1,851,799)        | 125,844,764              |
| Capital Assets, being Depreciated:                  |                                     |                  |                    |                          |
| Infrastructure (Depreciable)                        | 93,600,056                          | -                | (9)                | 93,600,047               |
| Structures and Improvements                         | 16,036,551                          | 555,460          | (20,327)           | 16,571,684               |
| Equipment                                           | 12,738,904                          | 1,049,909        | (244,551)          | 13,544,262               |
| Intangibles (Depreciable)                           | 6,514,798                           | -                | -                  | 6,514,798                |
| Total Capital Assets,<br>being Depreciated          | 128,890,309                         | 1,605,369        | (264,887)          | 130,230,791              |
| Less Accumulated Depreciation for:                  |                                     |                  |                    |                          |
| Infrastructure (Depreciable)                        | (58,893,421)                        | (1,319,752)      | (491)              | (60,213,664)             |
| Structures and Improvements                         | (8,722,259)                         | (679,040)        | 40,381             | (9,360,918)              |
| Equipment                                           | (8,636,743)                         | (814,790)        | 191,488            | (9,260,045)              |
| Intangibles (Depreciable)                           | (2,108,677)                         | (221,159)        | -                  | (2,329,836)              |
| Total Accumulated Depreciation                      | (78,361,100)                        | (3,034,741)      | 231,378            | (81,164,463)             |
| <br>Total Capital Assets, being<br>Depreciated, Net | <br>50,529,209                      | <br>(1,429,372)  | <br>(33,509)       | <br>49,066,328           |
| <br>Governmental Activities,<br>Capital Assets, Net | <br>\$ 176,923,174                  | <br>\$ (126,774) | <br>\$ (1,885,308) | <br>\$ 174,911,092       |

**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                                                                                                                              | \$ 7,198            |
| Public Safety                                                                                                                                   | 510,182             |
| Public Works                                                                                                                                    | 2,287,267           |
| Community Development                                                                                                                           | 112,818             |
| Recreation                                                                                                                                      | 88,012              |
| Capital Assets Held by the Government's<br>Internal Service Funds are Charged to<br>the Various Functions Based on their<br>Usage of the Assets | 29,264              |
| Total                                                                                                                                           | <u>\$ 3,034,741</u> |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**C. Capital Assets (Continued)**

Capital asset activity for the year ended June 30, 2021 for business-type activities was as follows:

|                                                  | Balance<br>July 1, 2020 | Additions           | Retirements | Balance<br>June 30, 2021 |
|--------------------------------------------------|-------------------------|---------------------|-------------|--------------------------|
| <b>Business-Type Activities</b>                  |                         |                     |             |                          |
| Capital Assets, not being Depreciated:           |                         |                     |             |                          |
| Land                                             | \$ 8,539,893            | \$ -                | \$ -        | \$ 8,539,893             |
| Construction in Progress                         | 33,570                  | 2,388               | -           | 35,958                   |
| Intangibles (Nondepreciable)                     | 41,192                  | -                   | -           | 41,192                   |
| Total Capital Assets, not<br>being Depreciated   | 8,614,655               | 2,388               | -           | 8,617,043                |
| 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                                        | 245,520                 | -                   | (6,449)     | 239,071                  |
| Total Capital Assets,<br>being Depreciated       | 6,742,577               | -                   | (6,449)     | 6,736,128                |
| Less Accumulated Depreciation for:               |                         |                     |             |                          |
| Infrastructure (Depreciable)                     | (1,752,933)             | (38,359)            | -           | (1,791,292)              |
| Land Improvements                                | (1,163,897)             | (145,089)           | -           | (1,308,986)              |
| Structures and Improvements                      | (414,215)               | (22,569)            | -           | (436,784)                |
| Equipment                                        | (151,176)               | (18,841)            | 6,449       | (163,568)                |
| Total Accumulated Depreciation                   | (3,482,221)             | (224,858)           | 6,449       | (3,700,630)              |
| Total Capital Assets, being<br>Depreciated, Net  | 3,260,356               | (224,858)           | -           | 3,035,498                |
| Business-Type Activities,<br>Capital Assets, Net | <u>\$ 11,875,011</u>    | <u>\$ (222,470)</u> | <u>\$ -</u> | <u>\$ 11,652,541</u>     |

**Depreciation Allocation**

Depreciation expense of \$69,769 was charged to the Water Fund and \$155,089 was charged to the Golf Fund.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**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, 2021.

| Fund                        | Due From            | Due To              |
|-----------------------------|---------------------|---------------------|
| Governmental Funds:         |                     |                     |
| General Fund                | \$ 6,837,744        | \$ -                |
| Measure X                   | -                   | 6,037,522           |
| Nonmajor Governmental Funds | -                   | 750,839             |
| Proprietary Funds:          |                     |                     |
| Golf Fund                   | -                   | 49,383              |
| Total                       | <u>\$ 6,837,744</u> | <u>\$ 6,837,744</u> |

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

**2. Long-Term Interfund Advances**

At June 30, 2021, 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               | \$ 2,447,431        | \$ -                |
| Proprietary Funds:         |                     |                     |
| Water Fund                 | -                   | 114,000             |
| Fiduciary Funds:           |                     |                     |
| Private-Purpose Trust Fund | -                   | 2,333,431           |
| Total                      | <u>\$ 2,447,431</u> | <u>\$ 2,447,431</u> |

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

- (1) 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, 2021 was \$2,333,431.
- (2) During the fiscal year 2020-2021, the City Council approved a loan from the City to the Water fund in the amount of \$114,000 for capital maintenance work on the utility's water tanks. The loans is to be paid with three equal annual principal payments of \$38,000 plus simple interest at the then current LAIF rate of 0.38%



**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Interfund Receivables, Payables, and Transfers (Continued)**

**3. Interfund Transfers**

| Fund                                 | Transfers In         | Transfers Out        |
|--------------------------------------|----------------------|----------------------|
| Governmental Funds:                  |                      |                      |
| General Fund                         | \$ 118,981           | \$ 2,483,969         |
| Transportation Capital Projects Fund | 8,155,513            |                      |
| Measure X Bond Fund                  | 642,750              | 7,547,451            |
| Nonmajor Governmental Funds          | 2,515,480            | 1,397,517            |
| Proprietary Funds:                   |                      |                      |
| Internal Service Funds               | -                    | 3,787                |
| Total                                | <u>\$ 11,432,724</u> | <u>\$ 11,432,724</u> |

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, 2021 was as follows:

|                                 | Balance<br>July 1, 2020 | Additions           | Reductions          | Balance<br>June 30, 2021 | Amount Due<br>Within One<br>Year |
|---------------------------------|-------------------------|---------------------|---------------------|--------------------------|----------------------------------|
| <b>Governmental Activities</b>  |                         |                     |                     |                          |                                  |
| Direct Borrowings:              |                         |                     |                     |                          |                                  |
| Tax Pension Obligation Bond     | \$ 3,310,000            | \$ -                | \$ 570,000          | \$ 2,740,000             | \$ 625,000                       |
| Measure X Bond                  | 10,795,000              | -                   | 230,000             | 10,565,000               | 235,000                          |
| Cutino Park Improvement Bond    | 4,875,000               | -                   | 190,000             | 4,685,000                | 195,000                          |
| Unamortized Premiums            | 275,082                 | -                   | 13,587              | 261,495                  | -                                |
| Capital Leases                  | 1,604,155               | -                   | 222,175             | 1,381,980                | 221,131                          |
| Claims Payable                  | 1,000,316               | 200,703             | 202,180             | 998,839                  | 74,238                           |
| Compensated Absences            | 1,290,535               | 1,029,834           | 925,698             | 1,394,671                | 159,551                          |
| Total Governmental Activities   | <u>\$ 23,150,088</u>    | <u>\$ 1,230,537</u> | <u>\$ 2,353,640</u> | <u>\$ 22,026,985</u>     | <u>\$ 1,509,920</u>              |
| <b>Business-Type Activities</b> |                         |                     |                     |                          |                                  |
| Direct Borrowings:              |                         |                     |                     |                          |                                  |
| Lease Revenue Bonds             | \$ 3,275,000            | \$ -                | \$ 115,000          | \$ 3,160,000             | \$ 110,000                       |
| Unamortized Discount            | (42,362)                | -                   | (2,568)             | (39,794)                 | -                                |
| Capital Leases                  | 11,847                  | -                   | 5,187               | 6,660                    | 5,312                            |
| Compensated Absences            | 13,385                  | -                   | 958                 | 12,427                   | 2,107                            |
| Total Business-type Activities  | <u>\$ 3,257,870</u>     | <u>\$ -</u>         | <u>\$ 118,577</u>   | <u>\$ 3,139,293</u>      | <u>\$ 117,419</u>                |
| <b>Fiduciary Fund</b>           |                         |                     |                     |                          |                                  |
| Tax Allocation Bonds            | \$ 1,950,000            | \$ -                | \$ 100,000          | \$ 1,850,000             | \$ 110,000                       |
| Unamortized Premiums on Bonds   | 534,772                 | -                   | 40,860              | 493,912                  | -                                |
| Total Fiduciary Activities      | <u>\$ 2,484,772</u>     | <u>\$ -</u>         | <u>\$ 140,860</u>   | <u>\$ 2,343,912</u>      | <u>\$ 110,000</u>                |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Liabilities (Continued)**

**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, 2021 was \$2,740,000.

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, 2022, 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:

| <u>Fiscal Year Ending June 30,</u> | <u>Principal</u>    | <u>Interest</u>   | <u>Total</u>        |
|------------------------------------|---------------------|-------------------|---------------------|
| 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                              | <u>\$ 2,740,000</u> | <u>\$ 385,250</u> | <u>\$ 3,125,250</u> |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Liabilities (Continued)**

**2. Governmental Activities (Continued)**

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:

| <u>Fiscal Year Ending June 30,</u> | <u>Principal</u>    | <u>Interest</u>     | <u>Total</u>        |
|------------------------------------|---------------------|---------------------|---------------------|
| 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                               | 230,000             | 144,869             | 374,869             |
| 2027-2031                          | 1,330,000           | 545,694             | 1,875,694           |
| 2032-2036                          | 1,585,000           | 291,875             | 1,876,875           |
| 2037-2038                          | 715,000             | 38,713              | 753,713             |
| Total                              | <u>\$ 4,685,000</u> | <u>\$ 1,699,925</u> | <u>\$ 6,384,925</u> |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Liabilities (Continued)**

**2. Governmental Activities (Continued)**

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:

| <u>Fiscal Year Ending June 30,</u> | <u>Principal</u>     | <u>Interest</u>     | <u>Total</u>         |
|------------------------------------|----------------------|---------------------|----------------------|
| 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                               | 285,000              | 358,650             | 643,650              |
| 2027-2031                          | 1,630,000            | 1,573,650           | 3,203,650            |
| 2032-2036                          | 1,945,000            | 1,262,488           | 3,207,488            |
| 2037-2041                          | 2,305,000            | 899,688             | 3,204,688            |
| 2042-2046                          | 2,775,000            | 435,938             | 3,210,938            |
| 2047                               | 620,000              | 23,250              | 643,250              |
| Total                              | <u>\$ 10,565,000</u> | <u>\$ 6,109,513</u> | <u>\$ 16,674,513</u> |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Liabilities (Continued)**

**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:

| <u>Fiscal Year Ending June 30,</u> | <u>Principal</u>    | <u>Interest</u>     | <u>Total</u>        |
|------------------------------------|---------------------|---------------------|---------------------|
| 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                               | 145,000             | 184,716             | 329,716             |
| 2027-2031                          | 915,000             | 743,671             | 1,658,671           |
| 2032-2036                          | 1,290,000           | 354,470             | 1,644,470           |
| 2037                               | 315,000             | 11,222              | 326,222             |
| Total                              | <u>\$ 3,160,000</u> | <u>\$ 2,127,100</u> | <u>\$ 5,287,100</u> |

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.

|                                 | <u>Stated<br/>Interest<br/>Rate</u> | <u>Present Value<br/>of Remaining<br/>Payments as of<br/>June 30, 2021</u> |
|---------------------------------|-------------------------------------|----------------------------------------------------------------------------|
| Governmental Activities:        |                                     |                                                                            |
| Equipment and Vehicles          | 3.00%-7.29%                         | \$ 1,002,956                                                               |
| Structures and Improvements     | 3.03%                               | 379,024                                                                    |
|                                 |                                     | <u>1,381,980</u>                                                           |
| Business-type Activities:       |                                     |                                                                            |
| Vehicle                         | 3.00%                               | 6,660                                                                      |
| Total Capital Lease Obligations |                                     | <u>\$ 1,388,640</u>                                                        |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Liabilities (Continued)**

**3. Business-Type Activities (Continued)**

The assets acquired through capital leases are as follows:

|                                | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> |
|--------------------------------|------------------------------------|-------------------------------------|
| Asset:                         |                                    |                                     |
| Structures and Improvements    | \$ 908,499                         | \$ -                                |
| Equipment and Vehicles         | 2,583,382                          | 25,490                              |
| Less: Accumulated Depreciation | (1,671,021)                        | (19,117)                            |
| Total                          | <u>\$ 1,820,860</u>                | <u>\$ 6,373</u>                     |

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2021 are as follows:

| <u>Fiscal Year Ending June 30,</u>      | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> |
|-----------------------------------------|------------------------------------|-------------------------------------|
| 2022                                    | \$ 257,978                         | \$ 5,425                            |
| 2023                                    | 246,470                            | 1,356                               |
| 2024                                    | 242,634                            | -                                   |
| 2025                                    | 177,183                            | -                                   |
| 2026                                    | 155,368                            | -                                   |
| 2027-2031                               | 438,860                            | -                                   |
| 2032                                    | 21,354                             | -                                   |
| Total Minimum Lease Payments            | <u>1,539,847</u>                   | <u>6,781</u>                        |
| Less: Amount Representing Interest      | (157,867)                          | (121)                               |
| Present Value of Minimum Lease Payments | <u>\$ 1,381,980</u>                | <u>\$ 6,660</u>                     |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Liabilities (Continued)**

**4. Fiduciary Funds**

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:

| <u>Fiscal Year Ending June 30,</u> | <u>Principal</u>    | <u>Interest</u>   | <u>Total</u>        |
|------------------------------------|---------------------|-------------------|---------------------|
| 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                               | 135,000             | 44,903            | 179,903             |
| 2027-2031                          | 740,000             | 145,549           | 885,549             |
| 2032-2034                          | 505,000             | 39,925            | 544,925             |
| Total                              | <u>\$ 1,850,000</u> | <u>\$ 452,582</u> | <u>\$ 2,302,582</u> |

**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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**A. Pension Plans (Continued)**

**1. General Information about the Pension Plans (Continued)**

**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, 2021 are summarized as follows:

|                                                   | Miscellaneous               |                                |
|---------------------------------------------------|-----------------------------|--------------------------------|
|                                                   | Prior to<br>January 1, 2013 | On or After<br>January 1, 2013 |
| Hire Date                                         |                             |                                |
| 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%                          |
|                                                   | Fire Safety                 |                                |
|                                                   | Safety Tier 1               | Tier 1                         |
|                                                   | Prior to<br>January 1, 2013 | On or After<br>January 1, 2013 |
| Hire Date                                         |                             |                                |
| 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%                         |



**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**A. Pension Plans (Continued)**

**1. General Information about the Pension Plans (Continued)**

|                                                   | PARS             |
|---------------------------------------------------|------------------|
|                                                   | 2.5% @ 55        |
| Benefit Formula                                   | 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, 2021, the contributions the City recognized as part of pension expense were \$4,914,725.

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

As of June 30, 2021, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

|                                     | Proportionate<br>Share of Net<br>Pension<br>Liability |
|-------------------------------------|-------------------------------------------------------|
| Miscellaneous                       | \$ 15,453,175                                         |
| Safety                              | 34,582,790                                            |
| PARS                                | 1,023,262                                             |
| Total Net Pension Liability (Asset) | <u>\$ 51,059,227</u>                                  |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**A. Pension Plans (Continued)**

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

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, 2019 rolled forward to June 30, 2020 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, 2020 and 2021 was as follows:

|                              | Miscellaneous | Safety   | Total    |
|------------------------------|---------------|----------|----------|
| Proportion - June 30, 2020   | 0.35545%      | 0.50720% | 0.44790% |
| Proportion - June 30, 2021   | 0.36636%      | 0.51908% | 0.45987% |
| Change - Increase (Decrease) | 0.01091%      | 0.01188% | 0.01197% |

**Change in the Net Pension Liability – PARS Plan**

The net pension liability of the PARS Plan is measured as of June 30, 2021, 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, 2020. The change in the Net Pension Liability for the PARS Plan is as follows:

|                                                | Total<br>Pension<br>Liability | Plan<br>Fiduciary Net<br>Position | Net Pension<br>Liability<br>(Asset) |
|------------------------------------------------|-------------------------------|-----------------------------------|-------------------------------------|
| Balances - June 30, 2020                       | \$ 2,669,768                  | \$ 1,731,914                      | \$ 937,854                          |
| Changes in the Fiscal Year:                    |                               |                                   |                                     |
| Service Cost                                   | 32,113                        | -                                 | 32,113                              |
| Interest on Total Pension Liability            | 165,908                       | -                                 | 165,908                             |
| Effect of economic/demographic gains or losses | 301,321                       | -                                 | 301,321                             |
| Effect of assumptions changes or inputs        | -                             | -                                 | -                                   |
| Benefit Payments                               | (303,665)                     | (303,665)                         | -                                   |
| Employer Contributions                         | -                             | 67,961                            | (67,961)                            |
| Net investment Income                          | -                             | 353,468                           | (353,468)                           |
| Administrative Expenses                        | -                             | (7,495)                           | 7,495                               |
| Net Changes                                    | <u>195,677</u>                | <u>110,269</u>                    | <u>85,408</u>                       |
| Balances - June 30, 2021                       | <u>\$ 2,865,445</u>           | <u>\$ 1,842,183</u>               | <u>\$ 1,023,262</u>                 |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**A. Pension Plans (Continued)**

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

For the year ended June 30, 2021, the City recognized total pension expense of \$8,070,907, including \$558,555 for the PARS plan, \$2,404,055 for the miscellaneous plan and \$5,352,512 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, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to the miscellaneous plan from the following sources:

|                                                                               | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|-------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Pension Contributions Subsequent to<br>Measurement Date                       | \$ 1,559,816                         | \$ -                                |
| Change in Proportion                                                          | 806,574                              | 122,939                             |
| Change in Assumptions                                                         | -                                    | 110,218                             |
| Differences Between Expected and Actual<br>Experience                         | 796,348                              |                                     |
| Difference in Actual Contribution vs.<br>Proportionate Share of Contributions | -                                    | 641,986                             |
| Net Differences Between Projected and Actual<br>Earnings on Plan Investments  | 459,061                              |                                     |
| Total                                                                         | <u>\$ 3,621,799</u>                  | <u>\$ 875,143</u>                   |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**A. Pension Plans (Continued)**

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

Deferred Outflows and Inflows – Safety Plan

At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to the safety plan from the following sources:

|                                                                               | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|-------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Pension Contributions Subsequent to<br>Measurement Date                       | \$ 3,286,948                         | \$ -                                |
| Change in Proportion                                                          | 847,424                              | -                                   |
| Change in Assumptions                                                         | -                                    | 115,196                             |
| Differences Between Expected and Actual<br>Experience                         | 2,681,720                            | -                                   |
| Difference in Actual Contribution vs.<br>Proportionate Share of Contributions | -                                    | 1,487,874                           |
| Net Differences Between Projected and Actual<br>Earnings on Plan Investments  | 751,630                              | -                                   |
| Total                                                                         | <u>\$ 7,567,722</u>                  | <u>\$ 1,603,070</u>                 |

Deferred Outflows and Inflows - PARS Plan

At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to the PARS pension plan from the following sources:

|                                                                              | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Net Differences Between Projected and Actual<br>Earnings on Plan Investments | \$ -                                 | \$ 153,627                          |
| Differences Between Expected and Actual<br>Experience                        | 112,995                              | -                                   |
| Change in Assumptions                                                        | -                                    | -                                   |
| Total                                                                        | <u>\$ 112,995</u>                    | <u>\$ 153,627</u>                   |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**A. Pension Plans (Continued)**

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

The City reported \$4,846,764 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

| Year Ending June 30, | Miscellaneous Plan  | Safety Plan         | PARS Plan          | Total               |
|----------------------|---------------------|---------------------|--------------------|---------------------|
| 2022                 | \$ 112,215          | \$ 482,330          | \$ 81,536          | \$ 676,081          |
| 2023                 | 530,734             | 1,042,204           | (34,841)           | 1,538,097           |
| 2024                 | 323,712             | 776,562             | (37,594)           | 1,062,680           |
| 2025                 | 220,179             | 376,608             | (49,733)           | 547,054             |
| Total                | <u>\$ 1,186,840</u> | <u>\$ 2,677,704</u> | <u>\$ (40,632)</u> | <u>\$ 3,823,912</u> |

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

|                           | Miscellaneous<br>Hired Prior to<br>1/1/2013 | Miscellaneous<br>Hired After to<br>1/1/2013 | Safety Tier 1 | Fire Safety<br>Tier 2 | PARS          |
|---------------------------|---------------------------------------------|---------------------------------------------|---------------|-----------------------|---------------|
| Valuation Date            | June 30, 2019                               | June 30, 2019                               | June 30, 2019 | June 30, 2019         | June 30, 2019 |
| Measurement Date          | June 30, 2020                               | June 30, 2020                               | June 30, 2020 | June 30, 2020         | June 30, 2020 |
| 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 be 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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**A. Pension Plans (Continued)**

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

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.

| <u>Asset Class</u> | <u>New Strategic<br/>Allocation</u> | <u>Real Return<br/>Years 1 -<br/>10 (a)</u> | <u>Real Return<br/>Years 11 +<br/>(b)</u> |
|--------------------|-------------------------------------|---------------------------------------------|-------------------------------------------|
| 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              | <u>100.0 %</u>                      |                                             |                                           |

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

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

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**A. Pension Plans (Continued)**

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

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in 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:

|                       | <u>Miscellaneous</u> | <u>Safety</u> | <u>PARS</u>  |
|-----------------------|----------------------|---------------|--------------|
| 1% Decrease           | 6.15%                | 6.15%         | 5.50%        |
| Net Pension Liability | \$ 29,194,300        | \$ 50,591,723 | \$ 1,268,948 |
| Current Discount Rate | 7.15%                | 7.15%         | 6.50%        |
| Net Pension Liability | \$ 15,453,175        | \$ 34,582,790 | \$ 1,023,262 |
| 1% Increase           | 8.15%                | 8.15%         | 7.50%        |
| Net Pension Liability | \$ 9,056,926         | \$ 21,445,946 | \$ 813,529   |

**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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**B. Other Postemployment Benefits (OPEB) (Continued)**

**1. Plan Description and Benefits Provided (Continued)**

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.



**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**B. Other Postemployment Benefits (OPEB) (Continued)**

**2. Actuarial Assumptions**

The Net OPEB Liability was determined using an actuarial valuation as of June 30, 2020, using the following assumptions:

|                           |               |                     |
|---------------------------|---------------|---------------------|
| Valuation Date            | July 1, 2020  |                     |
| Measurement Date          | June 30, 2021 |                     |
| Discount Rate             | 2.20%         | as of June 30, 2020 |
|                           | 2.16%         | as of June 30, 2021 |
| Inflation                 | 2.50%         |                     |
| Salary Increases          | None assumed  |                     |
| Investment Rate of Return | 2.16%         |                     |
| Healthcare Trend Rate     | 7.00%         | as of June 30, 2020 |
|                           | 4.00%         | Thereafter          |

**3. Employees Covered**

At June 30, 2021, the following employees were covered by the benefit terms:

|                                                                  |           |
|------------------------------------------------------------------|-----------|
| Active employees                                                 | 45        |
| Inactive employees or beneficiaries currently receiving benefits | 37        |
| Total                                                            | <u>82</u> |

**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, 2021, the City's contributions were \$808,090. The City is responsible for all contributions and is charging each responsible department its proportional share of the pay-as-you-go costs.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**B. Other Postemployment Benefits (OPEB) (Continued)**

**5. Changes in the OPEB Liability**

The table below shows the changes in the total OPEB liability as of June 30, 2021.

|                                                      | Total<br>OPEB<br>Liability |
|------------------------------------------------------|----------------------------|
| Balances - June 30, 2020                             | \$ 12,515,828              |
| Changes in the Fiscal Year:                          |                            |
| Service Cost                                         | 283,264                    |
| Interest on Total OPEB Liability                     | 269,575                    |
| Difference Between Expected and<br>Actual Experience | 1,649,307                  |
| Change of Assumptions                                | (2,338,124)                |
| Benefit Payments                                     | (808,090)                  |
| Employer Contributions                               | -                          |
| Administrative Expenses                              | -                          |
| Net Changes                                          | <u>(944,068)</u>           |
| Balances - June 30, 2021                             | <u>\$ 11,571,760</u>       |

**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<br>Rate<br>1.16% | Current<br>Discount Rate<br>2.16% | 1% Increase<br>Rate<br>3.16% |
|----------------------|------------------------------|-----------------------------------|------------------------------|
| Total OPEB Liability | \$ 12,661,009                | \$ 11,571,760                     | \$ 10,674,930                |

**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<br>6.00%<br>decreasing to<br>3.00% | Current Healthcare<br>Cost<br>Trend Rates<br>7.00%<br>decreasing to<br>4.00% | 1% Increase<br>8.00%<br>decreasing to<br>5.00% |
|----------------------|------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------|
| Total OPEB Liability | \$ 10,409,448                                  | \$ 11,571,760                                                                | \$ 12,975,248                                  |

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**B. Other Postemployment Benefits (OPEB) (Continued)**

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

For the year ended June 30, 2021, 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, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                       | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|-------------------------------------------------------|--------------------------------------|-------------------------------------|
| Differences between expected and<br>actual experience | \$ 1,215,278                         | \$ -                                |
| Changes of assumptions                                | 937,769                              | 1,722,828                           |
| Total                                                 | <u>\$ 2,153,047</u>                  | <u>\$ 1,722,828</u>                 |

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<br>June 30 | Deferred<br>Outflows (Inflows)<br>of Resources |
|-----------------------|------------------------------------------------|
| 2022                  | \$ 131,323                                     |
| 2023                  | 131,323                                        |
| 2024                  | 167,573                                        |
| 2025                  | -                                              |

**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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**C. Self-Insurance and Contingent Liabilities (Continued)**

**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.

Liability

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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**C. Self-Insurance and Contingent Liabilities (Continued)**

**2. Self-Insurance Programs of the Insurance Authority (Continued)**

Liability (Continued)

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, 2021. Each member of the Authority has a \$10 million sub limit during the three-year term of the policy.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**C. Self-Insurance and Contingent Liabilities (Continued)**

**3. Purchased Insurance (Continued)**

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 2020-2021.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**C. Self-Insurance and Contingent Liabilities (Continued)**

**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, 2019        | \$ 1,135,792        |
| Claims Incurred and Change in Estimates | (67,560)            |
| Claim Payments                          | (67,916)            |
| Unpaid Claims - June 30, 2020           | <u>\$ 1,000,316</u> |
| <br>Net Unpaid Claims - July 1, 2020    | <br>\$ 1,000,316    |
| Claims Incurred and Change in Estimates | 200,703             |
| Claim Payments                          | (202,180)           |
| Unpaid Claims - June 30, 2021           | <u>\$ 998,839</u>   |

**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.

At June 30, 2021, the City has commitments of approximately \$3.9 million for construction contracts, awarded but not completed.

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.

**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**E. Related Party – Employee Home Loan Receivable (Continued)**

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, 2021 is \$206,997.

**F. Fund Balances**

Fund Balances for all major and nonmajor governmental fund as of June 30, 2021 were distributed as follows:

|                                                   | General Fund         | Federal Economic Recovery Grants | FORA Blight Removal - Bond Fund | Transportation Capital Projects | Measure X Bond Fund | Other Governmental Funds | Total                |
|---------------------------------------------------|----------------------|----------------------------------|---------------------------------|---------------------------------|---------------------|--------------------------|----------------------|
| <b>Nonspendable</b>                               |                      |                                  |                                 |                                 |                     |                          |                      |
| Notes/Loans Receivable - Housing                  | \$ 206,997           | \$ -                             | \$ -                            | \$ -                            | \$ -                | \$ -                     | \$ 206,997           |
| Prepaid Assets                                    | 1,000                | -                                | -                               | -                               | -                   | -                        | 1,000                |
| Advances                                          | 2,447,431            | -                                | -                               | -                               | -                   | -                        | 2,447,431            |
| Total Nonspendable                                | 2,655,428            | -                                | -                               | -                               | -                   | -                        | 2,655,428            |
| <b>Restricted</b>                                 |                      |                                  |                                 |                                 |                     |                          |                      |
| Debt Service                                      | -                    | -                                | -                               | -                               | -                   | 15,523                   | 15,523               |
| General Government - Leases and Employee Programs | 482,428              | -                                | -                               | -                               | -                   | -                        | 482,428              |
| Public Safety - Grants/State Law                  | -                    | -                                | -                               | -                               | -                   | 642,497                  | 642,497              |
| Recreation - Senior Program                       | -                    | -                                | -                               | -                               | -                   | 280,450                  | 280,450              |
| Public Works/Capital Projects                     | -                    | -                                | -                               | 177,288                         | 3,369,445           | 7,183,894                | 10,730,627           |
| Community Services                                | -                    | -                                | -                               | -                               | -                   | 667,896                  | 667,896              |
| Community Development - Various                   | -                    | -                                | -                               | -                               | -                   | 5,707,260                | 5,707,260            |
| Community Development - Land Held for Resale      | -                    | -                                | -                               | -                               | -                   | 658,068                  | 658,068              |
| Community Development - Housing Loans             | -                    | -                                | -                               | -                               | -                   | 1,454,683                | 1,454,683            |
| Community Development - Housing                   | -                    | -                                | -                               | -                               | -                   | -                        | -                    |
| Total Restricted                                  | 482,428              | -                                | -                               | 177,288                         | 3,369,445           | 16,610,271               | 20,639,432           |
| <b>Committed</b>                                  |                      |                                  |                                 |                                 |                     |                          |                      |
| General Fund Reserves                             | 11,459,000           | -                                | -                               | -                               | -                   | -                        | 11,459,000           |
| Recreation - Facilities/Pool                      | -                    | -                                | -                               | -                               | -                   | -                        | -                    |
| Public Works - Army Contract                      | -                    | -                                | 6,486,909                       | -                               | -                   | 407,029                  | 6,893,938            |
| Community Development - Housing                   | -                    | -                                | -                               | -                               | -                   | 1,168,502                | 1,168,502            |
| Total Committed                                   | 11,459,000           | -                                | 6,486,909                       | -                               | -                   | 1,575,531                | 19,521,440           |
| <b>Assigned</b>                                   |                      |                                  |                                 |                                 |                     |                          |                      |
| General Government - Employee Programs            | 504,504              | -                                | -                               | -                               | -                   | -                        | 504,504              |
| Total Assigned                                    | 504,504              | -                                | -                               | -                               | -                   | -                        | 504,504              |
| <b>Unassigned - Fund Balance (Deficit)</b>        |                      |                                  |                                 |                                 |                     |                          |                      |
| General Government                                | 15,181,618           | -                                | -                               | -                               | -                   | (1,115)                  | 15,180,503           |
| Public Safety                                     | -                    | -                                | -                               | -                               | -                   | (170,104)                | (170,104)            |
| Public Works                                      | -                    | -                                | -                               | -                               | -                   | -                        | -                    |
| Community Development                             | -                    | -                                | -                               | -                               | -                   | (32,623)                 | (32,623)             |
| Capital Projects                                  | -                    | -                                | -                               | -                               | -                   | (82,184)                 | (82,184)             |
| Total Unassigned - Fund Balance (Deficit)         | 15,181,618           | -                                | -                               | -                               | -                   | (286,026)                | 14,895,592           |
| Total Fund Balances                               | <u>\$ 30,282,978</u> | <u>\$ -</u>                      | <u>\$ 6,486,909</u>             | <u>\$ 177,288</u>               | <u>\$ 3,369,445</u> | <u>\$ 17,899,776</u>     | <u>\$ 58,216,396</u> |



**CITY OF SEASIDE  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**G. Restatements of Net Position**

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:

|                                                                                                              | Government-<br>wide Statements | Fiduciary Fund Statements   |                       |
|--------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------------|-----------------------|
|                                                                                                              | Governmental<br>Activities     | Successor<br>Agency<br>Fund | Custodial<br>Funds    |
| Net Position - July 1, 2020, as Previously Reported                                                          | \$ 44,004,615                  | \$ 17,454,687               | \$ -                  |
| <u>Restatement of Beginning Balance</u>                                                                      |                                |                             |                       |
| <i>Change in Accounting Principle</i>                                                                        |                                |                             |                       |
| To restate beginning net position in accordance with<br>GASB Statement No. 84, <i>Fiduciary Activities</i> . | -                              | -                           | (4,792,321)           |
| <i>Correction of an Error</i>                                                                                |                                |                             |                       |
| To record the value of land donated to the City by Fort<br>Ord Reuse Authority (FORA)                        | 116,883,188                    | -                           | -                     |
| Correction of an error related to wire payment made in<br>the prior year.                                    | -                              | (1,400,000)                 | -                     |
| Net Position - July 1, 2020, as Restated                                                                     | <u>\$ 160,887,803</u>          | <u>\$ 16,054,687</u>        | <u>\$ (4,792,321)</u> |

As of July 1, 2020, the City implemented GASB 84. Implementation of this standard resulted in reclassification of certain activities between governmental and fiduciary funds and also required a restatement of beginning net position.

The beginning net position balance of the City's Governmental Activities has been restated to record the value of land donated to the City by Fort Ord Reuse Authority (FORA). This adjustment increased the prior year change in net position by \$116,883,188 and had no impact on the current year change in net position.

The beginning fund balance of Successor Agency private purpose trust fund was reduced by \$1,400,000 to reflect a transfer of land sale proceeds not properly adjusted in the Successor Agency fund for the outflow of cash. This adjustment decreased the prior year change in net position by \$1,400,000 and had no impact on the current year change in net position.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF SEASIDE  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED JUNE 30, 2021**

|                                | Budgeted Amounts |              | Actual       | Variance with |
|--------------------------------|------------------|--------------|--------------|---------------|
|                                | Original         | Final        | Amounts      | Final Budget  |
| <b>REVENUES</b>                |                  |              |              |               |
| Property Taxes                 | \$ 7,702,740     | \$ 7,702,740 | \$ 9,407,981 | \$ 1,705,241  |
| Taxes Other than Property      | 19,977,805       | 19,977,805   | 27,436,330   | 7,458,525     |
| Licenses and Permits           | 522,350          | 522,350      | 813,155      | 290,805       |
| Fines and Penalties            | 93,900           | 93,900       | 109,907      | 16,007        |
| Use of Money and Property      | 182,972          | 182,972      | 215,964      | 32,992        |
| Intergovernmental Revenues     | 355,173          | 355,173      | 2,494,582    | 2,139,409     |
| Charges for Services           | 598,350          | 598,350      | 380,559      | (217,791)     |
| Other Revenues                 | 1,238,930        | 1,238,930    | 909,860      | (329,070)     |
| Total Revenues                 | 30,672,220       | 30,672,220   | 41,768,338   | 11,096,118    |
| <b>EXPENDITURES</b>            |                  |              |              |               |
| Current:                       |                  |              |              |               |
| General Government:            |                  |              |              |               |
| City Council                   | 303,596          | 303,596      | 272,199      | 31,397        |
| City Manager                   | 861,207          | 876,207      | 789,912      | 86,295        |
| City Attorney                  | 535,403          | 535,403      | 454,201      | 81,202        |
| Finance Division               | 1,104,277        | 1,104,277    | 1,011,832    | 92,445        |
| Personnel                      | 586,978          | 586,828      | 547,626      | 39,202        |
| Boards and Commissions         | 189,500          | 20,469       | 11,743       | 8,726         |
| Janitorial Services            | 341,887          | 341,887      | 242,834      | 99,053        |
| Central Service Charges        | (3,295,139)      | (3,295,139)  | (3,091,652)  | (203,487)     |
| Total General Government       | 627,709          | 473,528      | 238,695      | 234,833       |
| Public Works:                  |                  |              |              |               |
| Governmental Building Division | 1,187,515        | 1,601,516    | 2,465,423    | (863,907)     |
| Parks Division                 | 1,152,323        | 1,260,156    | 1,102,247    | 157,909       |
| Engineering Division           | 967,854          | 984,274      | 807,913      | 176,361       |
| Central Service Charges        | (1,041,100)      | (1,041,100)  | (922,555)    | (118,545)     |
| Total Public Works             | 2,266,592        | 2,804,846    | 3,453,028    | (648,182)     |
| Public Safety:                 |                  |              |              |               |
| Police                         | 12,410,132       | 12,419,132   | 11,980,905   | 438,227       |
| Fire                           | 6,994,917        | 7,194,918    | 7,130,089    | 64,829        |
| CalVIP Grant                   | 315,120          | 315,120      | 83,985       | 231,135       |
| Central Services Charges       | 2,274,142        | 2,274,142    | 1,912,642    | 361,500       |
| Total Public Safety            | 21,994,311       | 22,203,312   | 21,107,621   | 1,095,691     |
| Community Development:         |                  |              |              |               |
| Resource Management            | 280,254          | 272,754      | 237,038      | 35,716        |
| Building Division              | 597,330          | 597,330      | 579,566      | 17,764        |
| Planning Division              | 1,411,247        | 1,786,894    | 1,400,817    | 386,077       |
| Central Services Charges       | 210,933          | 210,933      | 196,070      | 14,863        |
| Total Community Development    | 2,499,764        | 2,867,911    | 2,413,491    | 454,420       |

See accompanying Note to Required Supplementary Information.

**CITY OF SEASIDE  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Budgeted Amounts      |                       | Actual               | Variance with        |
|----------------------------------------------------------------------|-----------------------|-----------------------|----------------------|----------------------|
|                                                                      | Original              | Final                 | Amounts              | Final Budget         |
| <b>EXPENDITURES (CONTINUED)</b>                                      |                       |                       |                      |                      |
| Recreation:                                                          |                       |                       |                      |                      |
| Community Center                                                     | \$ 160,530            | \$ 639,720            | \$ 500,615           | \$ 139,105           |
| Youth and Education Center                                           | 918,994               | 918,994               | 584,530              | 334,464              |
| General Recreation                                                   | 488,542               | 488,542               | 421,086              | 67,456               |
| Swim Center                                                          | 312,465               | 312,465               | 122,826              | 189,639              |
| Senior/Human Services                                                | 50,169                | 50,169                | 39,380               | 10,789               |
| Events                                                               | 15,000                | 15,000                | 191                  | 14,809               |
| Central Services Charges                                             | 618,029               | 618,029               | 592,395              | 25,634               |
| Total Recreation                                                     | <u>2,563,729</u>      | <u>3,042,919</u>      | <u>2,261,023</u>     | <u>781,896</u>       |
| Debt Service:                                                        |                       |                       |                      |                      |
| Principal                                                            | 191,556               | 191,556               | 129,060              | 62,496               |
| Interest and Fiscal Charges                                          | 51,581                | 51,581                | 32,623               | 18,958               |
| Total Debt Service                                                   | <u>243,137</u>        | <u>243,137</u>        | <u>161,683</u>       | <u>81,454</u>        |
| Total Expenditures                                                   | <u>30,195,242</u>     | <u>31,635,653</u>     | <u>29,635,541</u>    | <u>2,000,112</u>     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | <u>476,978</u>        | <u>(963,433)</u>      | <u>12,132,797</u>    | <u>13,096,230</u>    |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                       |                       |                      |                      |
| Proceeds from Sale of Land                                           |                       |                       |                      |                      |
| Held for Resale                                                      | -                     | -                     | 700,000              | 700,000              |
| Transfers In                                                         | -                     | -                     | 118,981              | 118,981              |
| Transfers Out                                                        | <u>(3,128,629)</u>    | <u>(3,483,629)</u>    | <u>(2,483,969)</u>   | <u>999,660</u>       |
| Total Other Financing Sources<br>(Uses)                              | <u>(3,128,629)</u>    | <u>(3,483,629)</u>    | <u>(1,664,988)</u>   | <u>1,818,641</u>     |
| <b>NET CHANGE IN TOTAL FUND BALANCE</b>                              | <u>\$ (2,651,651)</u> | <u>\$ (4,447,062)</u> | 10,467,809           | <u>\$ 14,914,871</u> |
| Fund Balance - Beginning of Year                                     |                       |                       | 19,815,169           |                      |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                       |                       | <u>\$ 30,282,978</u> |                      |

See accompanying Note to Required Supplementary Information.

**CITY OF SEASIDE  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

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

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

|                                                                  | <u>2021</u>          | <u>2020</u>          | <u>2019</u>          | <u>2018</u>          |
|------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Total OPEB Liability                                             |                      |                      |                      |                      |
| Service Cost                                                     | \$ 283,264           | \$ 297,013           | \$ 269,500           | \$ 432,449           |
| Interest on total OPEB liability                                 | 269,575              | 394,507              | 404,213              | 381,141              |
| Actual and expected experience difference                        | 1,649,307            | 53,393               | -                    | -                    |
| Changes in assumptions                                           | (2,338,124)          | 1,133,806            | 722,824              | (224,252)            |
| Changes in benefit terms                                         |                      |                      |                      |                      |
| Benefit payments                                                 | (808,090)            | (621,606)            | (626,143)            | (624,396)            |
| Net change in total OPEB liability                               | (944,068)            | 1,257,113            | 770,394              | (35,058)             |
| Total OPEB liability - beginning                                 | 12,515,828           | 11,258,715           | 10,488,321           | 10,523,379           |
| Total OPEB liability - ending                                    | <u>\$ 11,571,760</u> | <u>\$ 12,515,828</u> | <u>\$ 11,258,715</u> | <u>\$ 10,488,321</u> |
| Covered-employee payroll                                         | \$ 4,929,564         | \$ 6,733,292         | \$ 6,907,005         | \$ 6,744,934         |
| Total OPEB liability as a percentage of covered-employee payroll | 234.74%              | 185.88%              | 163.00%              | 155.50%              |

**Notes to Schedule:**

*Change in Assumptions* - The discount rate to measure the total OPEB Liability was 3.87% as of June 30, 2018, 3.50% as of June 30, 2019, 2.20% as of June 30, 2020 and was reduced to 2.16% as of June 30, 2021.

\*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.

**CITY OF SEASIDE  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

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

| Last 10 Fiscal Years*                                                                          | Miscellaneous Plans                  |                        |                        |                        |                        |                        |                        |
|------------------------------------------------------------------------------------------------|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|                                                                                                | Reporting Year<br>(Measurement Year) |                        |                        |                        |                        |                        |                        |
|                                                                                                | 6/30/2021<br>6/30/2020               | 6/30/2020<br>6/30/2019 | 6/30/2019<br>6/30/2018 | 6/30/2018<br>6/30/2017 | 6/30/2017<br>6/30/2016 | 6/30/2016<br>6/30/2015 | 6/30/2015<br>6/30/2014 |
|                                                                                                |                                      |                        |                        |                        |                        |                        |                        |
| City's Proportion of the Net Pension Liability                                                 | 0.3664 %                             | 0.3555 %               | 0.3232 %               | 0.3340 %               | 0.3250 %               | 0.3084 %               | 0.3251 %               |
| City's Proportionate Share of the Net Pension Liability                                        | \$ 15,453,175                        | \$ 14,233,825          | \$ 12,179,764          | \$ 13,166,118          | \$ 11,291,439          | \$ 8,459,845           | \$ 8,035,936           |
| City's Covered Payroll                                                                         | \$ 5,985,549                         | \$ 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 | 258.17%                              | 240.18%                | 229.12%                | 252.63%                | 220.99%                | 170.54%                | 166.86%                |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                     | 77.71 %                              | 77.73 %                | 77.69 %                | 75.39 %                | 75.87 %                | 79.89 %                | 81.15 %                |

| Last 10 Fiscal Years*                                                                          | Safety Plans                         |                        |                        |                        |                        |                        |                        |
|------------------------------------------------------------------------------------------------|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|                                                                                                | Reporting Year<br>(Measurement Year) |                        |                        |                        |                        |                        |                        |
|                                                                                                | 6/30/2021<br>6/30/2020               | 6/30/2020<br>6/30/2019 | 6/30/2019<br>6/30/2018 | 6/30/2018<br>6/30/2017 | 6/30/2017<br>6/30/2016 | 6/30/2016<br>6/30/2015 | 6/30/2015<br>6/30/2014 |
|                                                                                                |                                      |                        |                        |                        |                        |                        |                        |
| City's Proportion of the Net Pension Liability                                                 | 0.5191 %                             | 0.5072 %               | 0.4994 %               | 0.4878 %               | 0.4878 %               | 0.4810 %               | 0.4517 %               |
| City's Proportionate Share of the Net Pension Liability                                        | \$ 34,582,790                        | \$ 31,662,282          | \$ 29,305,095          | \$ 28,925,869          | \$ 25,266,061          | \$ 19,819,003          | \$ 16,942,902          |
| City's Covered Payroll                                                                         | \$ 6,800,625                         | \$ 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 | 508.52%                              | 470.23%                | 414.96%                | 417.78%                | 372.22%                | 300.73%                | 261.11%                |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                     | 73.12 %                              | 73.37 %                | 73.39 %                | 71.74 %                | 72.69 %                | 77.27 %                | 78.83 %                |

**Notes to Schedules:**

*Change in Assumptions* - The discount rate to measure the net pension liability was 7.65% as of June 30, 2014, 2015 and 2016, and was reduced to 7.15% as of June 30, 2017.

The inflation rate to measure the net pension liability was 2.75% as of June 30, 2014, 2015, 2016, and 2017 and was reduced to 2.50% as of June 30, 2018.

\* 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, 2021**

**SCHEDULE OF PENSION CONTRIBUTIONS – COST SHARING PLANS**

| Last 10 Fiscal Years*                                               | Miscellaneous Plans<br>For the Fiscal Year ended |              |              |              |              |              |              |
|---------------------------------------------------------------------|--------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                                                     | 6/30/2021                                        | 6/30/2020    | 6/30/2019    | 6/30/2018    | 6/30/2017    | 6/30/2016    | 6/30/2015    |
| Actuarial Determined Contributions                                  | \$ 1,559,816                                     | \$ 1,463,950 | \$ 1,235,423 | \$ 900,009   | \$ 853,571   | \$ 580,047   | \$ 507,329   |
| Contributions Related to the Actuarially<br>Determined Contribution | 1,559,816                                        | 1,463,950    | 1,235,423    | 900,009      | 853,571      | 580,047      | 507,329      |
| Contribution Deficiency (Excess)                                    | <u>\$ -</u>                                      | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  |
| City's Covered Payroll                                              | \$ 7,310,950                                     | \$ 5,985,549 | \$ 5,926,286 | \$ 5,315,840 | \$ 5,211,608 | \$ 5,109,608 | \$ 4,960,602 |
| Contributions as a Percentage of<br>Covered Payroll                 | 21.34%                                           | 24.46%       | 20.85%       | 16.93%       | 16.38%       | 11.35%       | 10.23%       |
|                                                                     | Safety Plans<br>For the Fiscal Year ended        |              |              |              |              |              |              |
|                                                                     | 6/30/2021                                        | 6/30/2020    | 6/30/2019    | 6/30/2018    | 6/30/2017    | 6/30/2016    | 6/30/2015    |
| Actuarial Determined Contributions                                  | \$ 3,286,948                                     | \$ 3,134,288 | \$ 2,675,215 | \$ 2,261,369 | \$ 2,154,782 | \$ 1,675,356 | \$ 1,606,573 |
| Contributions Related to the Actuarially<br>Determined Contribution | 3,286,948                                        | 3,134,288    | 2,675,215    | 2,261,369    | 2,154,782    | 1,675,356    | 1,606,573    |
| Contribution Deficiency (Excess)                                    | <u>\$ -</u>                                      | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  |
| City's Covered Payroll                                              | \$ 7,656,958                                     | \$ 6,800,625 | \$ 7,132,786 | \$ 7,062,165 | \$ 6,923,691 | \$ 6,787,933 | \$ 6,590,226 |
| Contributions as a Percentage of<br>Covered Payroll                 | 42.93%                                           | 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, 2021**

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

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

|                                                                            | 6/30/2021           | 6/30/2020           | 6/30/2019           |
|----------------------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Total Pension Liability</b>                                             |                     |                     |                     |
| Service Cost                                                               | \$ 32,113           | \$ 51,907           | \$ 50,518           |
| Interest on Total Pension Liability                                        | 165,908             | 171,030             | 106,435             |
| Effect of economic/demographic gains or losses                             | 301,321             | -                   | -                   |
| Change of Assumptions                                                      | -                   | -                   | 75,437              |
| Difference Between Expected and Actual Experience                          | -                   | -                   | 1,011,283           |
| Benefit Payments, including Refunds of Employee Contributions              | (303,665)           | (260,877)           | (241,995)           |
| Other Adjustments                                                          | -                   | -                   | -                   |
| Net Change in Total Pension Liability                                      | 195,677             | (37,940)            | 1,001,678           |
| Total Pension Liability - Beginning                                        | 2,669,768           | 2,707,708           | 1,706,030           |
| Total Pension Liability - Ending                                           | <u>\$ 2,865,445</u> | <u>\$ 2,669,768</u> | <u>\$ 2,707,708</u> |
| <b>Plan Fiduciary Net Position</b>                                         |                     |                     |                     |
| Contributions - Employer                                                   | \$ 67,961           | \$ 100,846          | \$ 116,033          |
| Net Investment Income                                                      | 353,468             | 53,900              | 112,310             |
| Administrative Expenses                                                    | (7,495)             | (7,502)             | (7,604)             |
| Benefit Payments, including Refunds of Employee Contributions              | (303,665)           | (260,877)           | (241,995)           |
| Other Adjustments                                                          | -                   | -                   | -                   |
| Net Change in Plan Fiduciary Net Position                                  | 110,269             | (113,633)           | (21,256)            |
| Plan Fiduciary Net Position                                                | 1,731,914           | 1,845,547           | 1,866,803           |
| Plan Fiduciary Net Position                                                | <u>\$ 1,842,183</u> | <u>\$ 1,731,914</u> | <u>\$ 1,845,547</u> |
| Net Pension Liability - Ending                                             | <u>\$ 1,023,262</u> | <u>\$ 937,854</u>   | <u>\$ 862,161</u>   |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 64.29%              | 64.87%              | 68.16%              |
| Covered Payroll                                                            | \$ 1,140,499        | \$ 1,811,411        | \$ 1,762,930        |
| Net Pension Liability as a Percentage of Covered Payroll                   | 89.72%              | 51.77%              | 48.91%              |

**Notes to Schedule:**

*Change in Assumptions* - The discount rate to measure the net pension liability was 7.00% as of June 30, 2016, 2017 and 2018 and was reduced to 6.50% as of June 30, 2019.

The inflation rate to measure the net pension liability was 2.75% as of June 30, 2016, 2017 and 2018 and was reduced to 2.50% as of June 30, 2019.

\* 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, 2021**

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS – PARS  
(CONTINUED)**

|                                                                            | 6/30/2018           | 6/30/2017           | 6/30/2016           |
|----------------------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Total Pension Liability</b>                                             |                     |                     |                     |
| Service Cost                                                               | \$ 70,090           | \$ 68,049           | \$ 83,967           |
| Interest on Total Pension Liability                                        | 119,132             | 143,950             | 132,528             |
| Effect of economic/demographic gains or losses                             | -                   | -                   | -                   |
| Change of Assumptions                                                      | -                   | -                   | -                   |
| Difference Between Expected and Actual Experience                          | -                   | (358,987)           | -                   |
| Benefit Payments, including Refunds of Employee Contributions              | (226,148)           | (193,614)           | (139,195)           |
| Other Adjustments                                                          | -                   | 128,580             | -                   |
| Net Change in Total Pension Liability                                      | (36,926)            | (212,022)           | 77,300              |
| Total Pension Liability - Beginning                                        | 1,742,956           | 1,954,978           | 1,877,678           |
| Total Pension Liability - Ending                                           | <u>\$ 1,706,030</u> | <u>\$ 1,742,956</u> | <u>\$ 1,954,978</u> |
| <b>Plan Fiduciary Net Position</b>                                         |                     |                     |                     |
| Contributions - Employer                                                   | \$ 249,000          | \$ 233,278          | \$ 343,613          |
| Net Investment Income                                                      | 105,819             | 157,637             | 30,236              |
| Administrative Expenses                                                    | (7,789)             | (7,217)             | (15,949)            |
| Benefit Payments, including Refunds of Employee Contributions              | (226,148)           | (193,614)           | (139,195)           |
| Other Adjustments                                                          | -                   | 179,583             | -                   |
| Net Change in Plan Fiduciary Net Position                                  | 120,882             | 369,667             | 218,705             |
| Plan Fiduciary Net Position                                                | 1,745,921           | 1,376,254           | 1,157,549           |
| Plan Fiduciary Net Position                                                | <u>\$ 1,866,803</u> | <u>\$ 1,745,921</u> | <u>\$ 1,376,254</u> |
| Net Pension Liability - Ending                                             | <u>\$ (160,773)</u> | <u>\$ (2,965)</u>   | <u>\$ 578,724</u>   |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 109.42%             | 100.17%             | 70.40%              |
| Covered Payroll                                                            | \$ 1,963,515        | \$ 1,906,325        | \$ 1,850,801        |
| Net Pension Liability as a Percentage of Covered Payroll                   | -8.19%              | -0.16%              | 31.27%              |

See accompanying Note to Required Supplementary Information.

**CITY OF SEASIDE  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**SCHEDULE OF CONTRIBUTIONS – PARS**

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

|                                                                      | <u>6/30/2021</u>  | <u>6/30/2020</u>  | <u>6/30/2019</u> |
|----------------------------------------------------------------------|-------------------|-------------------|------------------|
| Actuarial Determined Contributions                                   | \$ 255,960        | \$ 406,546        | \$ 122,161       |
| Contributions Related to the Actuarially<br>Determined Contributions | <u>67,961</u>     | <u>100,846</u>    | <u>116,033</u>   |
| Contributions Deficiency (Excess)                                    | <u>\$ 187,999</u> | <u>\$ 305,700</u> | <u>\$ 6,128</u>  |
| City's Covered Payroll                                               | \$ 1,140,499      | \$ 1,811,411      | \$ 1,762,930     |
| Contributions as a Percentage of Covered Payroll                     | 5.96%             | 5.57%             | 6.58%            |

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

|                                                                      | <u>6/30/2018</u>    | <u>6/30/2017</u>   | <u>6/30/2016</u>   | <u>6/30/2015</u>   |
|----------------------------------------------------------------------|---------------------|--------------------|--------------------|--------------------|
| Actuarial Determined Contributions                                   | \$ 135,751          | \$ 214,138         | \$ 240,847         | \$ 280,141         |
| Contributions Related to the Actuarially<br>Determined Contributions | <u>249,000</u>      | <u>233,278</u>     | <u>290,648</u>     | <u>343,613</u>     |
| Contributions Deficiency (Excess)                                    | <u>\$ (113,249)</u> | <u>\$ (19,140)</u> | <u>\$ (49,801)</u> | <u>\$ (63,472)</u> |
| City's Covered Payroll                                               | \$ 1,963,515        | \$ 1,906,325       | \$ 1,850,801       | \$ 2,081,857       |
| Contributions as a Percentage of Covered Payroll                     | 12.68%              | 12.24%             | 15.70%             | 16.51%             |

See accompanying Note to Required Supplementary Information.

**CITY OF SEASIDE  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2021**

**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 and department level.

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.

Expenditures exceeded budgetary appropriations for the year ended June 30, 2021 as follows:

| <u>Fund/Department</u>                          | <u>Final<br/>Budget</u> | <u>Actual<br/>Amount</u> | <u>Exceeded<br/>Budget</u> |
|-------------------------------------------------|-------------------------|--------------------------|----------------------------|
| General Fund:                                   |                         |                          |                            |
| Public Works - Government Building Division     | 1,601,516               | 2,465,423                | 863,907                    |
| Laguna Grande Project Fund:                     |                         |                          |                            |
| Public Works                                    | 62,931                  | 77,465                   | 14,534                     |
| Gas Tax Fund:                                   |                         |                          |                            |
| Principal payments on long-term debt            | 27,800                  | 33,915                   | 6,115                      |
| SAFER FEMA Grant Fund:                          |                         |                          |                            |
| Public Safety                                   | -                       | 730                      | 730                        |
| Transportation Safety and Investment Plan Fund: |                         |                          |                            |
| Public Works                                    | 5,100                   | 5,334                    | 234                        |
| Measure X Bond Fund:                            |                         |                          |                            |
| Interest and Fiscal Charges                     | 411,000                 | 412,750                  | 1,750                      |
| Pension Obligation Bonds Fund                   |                         |                          |                            |
| General Government                              | -                       | 2,997                    | 2,997                      |
| Cutino Park Bond Fund                           |                         |                          |                            |
| General Government                              | -                       | 152                      | 152                        |

## **SUPPLEMENTARY INFORMATION**



**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
TRANSPORTATION CAPITAL PROJECTS FUND  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Budgeted Amounts       |                        |                   | Variance with        |
|----------------------------------------------------------------------|------------------------|------------------------|-------------------|----------------------|
|                                                                      | Original               | Final                  | Actual            | Final Budget         |
| <b>REVENUES</b>                                                      |                        |                        |                   |                      |
| Use of Money and Property                                            | \$ -                   | \$ -                   | \$ 178            | \$ 178               |
| Intergovernmental Revenue                                            | -                      | -                      | 200,000           | 200,000              |
| Total Revenues                                                       | -                      | -                      | 200,178           | 200,178              |
| <b>EXPENDITURES</b>                                                  |                        |                        |                   |                      |
| Capital Outlay                                                       | 12,782,900             | 12,999,826             | 6,661,727         | 6,338,099            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (12,782,900)           | (12,999,826)           | (6,461,549)       | 6,538,277            |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                        |                        |                   |                      |
| Transfers In                                                         | -                      | -                      | 8,155,513         | 8,155,513            |
| Total Other Financing<br>Sources (Uses)                              | -                      | -                      | 8,155,513         | 8,155,513            |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u>\$ (12,782,900)</u> | <u>\$ (12,999,826)</u> | 1,693,964         | <u>\$ 14,693,790</u> |
| Fund Balance - Beginning of Year                                     |                        |                        | (1,516,676)       |                      |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                        |                        | <u>\$ 177,288</u> |                      |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
MEASURE X BOND FUND  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Budgeted Amounts              |                               |                            | Variance with              |
|----------------------------------------------------------------------|-------------------------------|-------------------------------|----------------------------|----------------------------|
|                                                                      | Original                      | Final                         | Actual                     | Final Budget               |
| <b>REVENUES</b>                                                      |                               |                               |                            |                            |
| Use of Money and Property                                            | \$ -                          | \$ -                          | \$ 505                     | \$ 505                     |
| <b>EXPENDITURES</b>                                                  |                               |                               |                            |                            |
| Current:                                                             |                               |                               |                            |                            |
| General Government                                                   | -                             | -                             | 150                        | (150)                      |
| Debt Service:                                                        |                               |                               |                            |                            |
| Principal                                                            | 230,000                       | 230,000                       | 230,000                    | -                          |
| Interest and Fiscal Charges                                          | 411,000                       | 411,000                       | 412,750                    | (1,750)                    |
| Issuance Costs                                                       | -                             | -                             | -                          | -                          |
| Total Expenditures                                                   | <u>641,000</u>                | <u>641,000</u>                | <u>642,900</u>             | <u>(1,900)</u>             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (641,000)                     | (641,000)                     | (642,395)                  | (1,395)                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                               |                               |                            |                            |
| Transfers In                                                         | 641,000                       | 641,000                       | 642,750                    | 1,750                      |
| Transfers Out                                                        | <u>(10,500,000)</u>           | <u>(10,500,000)</u>           | <u>(7,547,451)</u>         | <u>2,952,549</u>           |
| Total Other Financing<br>Sources (Uses)                              | <u>(9,859,000)</u>            | <u>(9,859,000)</u>            | <u>(6,904,701)</u>         | <u>2,954,299</u>           |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u><u>\$ (10,500,000)</u></u> | <u><u>\$ (10,500,000)</u></u> | (7,547,096)                | <u><u>\$ 2,952,904</u></u> |
| Fund Balance - Beginning of Year                                     |                               |                               | <u>10,916,541</u>          |                            |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                               |                               | <u><u>\$ 3,369,445</u></u> |                            |

**NONMAJOR GOVERNMENTAL FUNDS**



**CITY OF SEASIDE  
FUND DESCRIPTIONS**

**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.

**CITY OF SEASIDE  
FUND DESCRIPTIONS (CONTINUED)**

**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 captures the costs for maintenance of the Laguna Grande Parking lot. Expenses are reimbursed by the five main businesses located on the lot.

**CITY OF SEASIDE  
FUND DESCRIPTIONS (CONTINUED)**

**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 activities related to the Environmental 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.

**CITY OF SEASIDE  
FUND DESCRIPTIONS (CONTINUED)**

**SPECIAL REVENUE FUNDS (CONTINUED)**

**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.

**HOUSING SUCCESSOR SPECIAL REVENUE FUND**

- 297     **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**

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

**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 Infrastructure 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.

**CITY OF SEASIDE  
FUND DESCRIPTIONS (CONTINUED)**

**SPECIAL REVENUE FUNDS (CONTINUED)**

**GENERAL CAPITAL PROJECT FUNDS (CONTINUED)**

- 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, 2021**

|                                                                          |                          | Special Revenue               |                                    |
|--------------------------------------------------------------------------|--------------------------|-------------------------------|------------------------------------|
|                                                                          | Public<br>Safety<br>Fund | Community<br>Services<br>Fund | Supplemental<br>Law<br>Enforcement |
| <b>ASSETS</b>                                                            |                          |                               |                                    |
| Cash and Investments                                                     | \$ 382,406               | \$ 687,374                    | \$ 368,454                         |
| Restricted Cash and Investments                                          | -                        | -                             | -                                  |
| Cash with Fiscal Agent                                                   | -                        | -                             | -                                  |
| Accounts Receivable                                                      | 2,971                    | -                             | 8,362                              |
| Deposits with Others                                                     | -                        | 112                           | -                                  |
| Due from Other Governments                                               | 2,839                    | -                             | 8,333                              |
| Notes/Loans Receivable                                                   | -                        | -                             | -                                  |
| Land Held for Resale                                                     | -                        | -                             | -                                  |
|                                                                          | <u>-</u>                 | <u>-</u>                      | <u>-</u>                           |
| Total Assets                                                             | <u>\$ 388,216</u>        | <u>\$ 687,486</u>             | <u>\$ 385,149</u>                  |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b> |                          |                               |                                    |
| Liabilities:                                                             |                          |                               |                                    |
| Accounts Payable                                                         | \$ 9,744                 | \$ 1,526                      | \$ 23,433                          |
| Accrued Salaries and Benefits                                            | 35                       | 7,659                         | -                                  |
| Deposits from Others                                                     | 97,500                   | 10,405                        | -                                  |
| Other Liabilities                                                        | 156                      | -                             | -                                  |
| Due to Other Funds                                                       | -                        | -                             | -                                  |
| Total Liabilities                                                        | <u>107,435</u>           | <u>19,590</u>                 | <u>23,433</u>                      |
| Deferred Inflows of Resources:                                           |                          |                               |                                    |
| Unavailable Revenue - Intergovernmental                                  | <u>-</u>                 | <u>-</u>                      | <u>-</u>                           |
| Fund Balance:                                                            |                          |                               |                                    |
| Restricted                                                               | 280,781                  | 667,896                       | 361,716                            |
| Committed                                                                | -                        | -                             | -                                  |
| Unassigned                                                               | -                        | -                             | -                                  |
| Total Fund Balances                                                      | <u>280,781</u>           | <u>667,896</u>                | <u>361,716</u>                     |
| Total Liabilities, Deferred Inflows of<br>Resources, and Fund Balances   | <u>\$ 388,216</u>        | <u>\$ 687,486</u>             | <u>\$ 385,149</u>                  |

**CITY OF SEASIDE  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

|                                                                          | Special Revenue                           |                         |                             |
|--------------------------------------------------------------------------|-------------------------------------------|-------------------------|-----------------------------|
|                                                                          | Presidio O&M<br>Activities<br>(POMA) Fund | Proposition<br>172 Fund | Laguna<br>Grande<br>Project |
| <b>ASSETS</b>                                                            |                                           |                         |                             |
| Cash and Investments                                                     | \$ 295,374                                | \$ -                    | \$ 282                      |
| Restricted Cash and Investments                                          | -                                         | -                       | -                           |
| Cash with Fiscal Agent                                                   | -                                         | -                       | -                           |
| Accounts Receivable                                                      | -                                         | 26,035                  | -                           |
| Deposits with Others                                                     | -                                         | -                       | -                           |
| Due from Other Governments                                               | 549,693                                   | -                       | -                           |
| Notes/Loans Receivable                                                   | -                                         | -                       | -                           |
| Land Held for Resale                                                     | -                                         | -                       | -                           |
|                                                                          | <u>-</u>                                  | <u>-</u>                | <u>-</u>                    |
| Total Assets                                                             | <u>\$ 845,067</u>                         | <u>\$ 26,035</u>        | <u>\$ 282</u>               |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b> |                                           |                         |                             |
| Liabilities:                                                             |                                           |                         |                             |
| Accounts Payable                                                         | \$ 27,354                                 | \$ -                    | \$ 4,247                    |
| Accrued Salaries and Benefits                                            | 18,975                                    | -                       | 1,328                       |
| Deposits from Others                                                     | -                                         | -                       | -                           |
| Other Liabilities                                                        | -                                         | -                       | -                           |
| Due to Other Funds                                                       | -                                         | 50,601                  | -                           |
| Total Liabilities                                                        | <u>46,329</u>                             | <u>50,601</u>           | <u>5,575</u>                |
| Deferred Inflows of Resources:                                           |                                           |                         |                             |
| Unavailable Revenue - Intergovernmental                                  | <u>391,709</u>                            | <u>-</u>                | <u>-</u>                    |
| Fund Balance:                                                            |                                           |                         |                             |
| Restricted                                                               | -                                         | -                       | -                           |
| Committed                                                                | 407,029                                   | -                       | -                           |
| Unassigned                                                               | -                                         | (24,566)                | (5,293)                     |
| Total Fund Balances                                                      | <u>407,029</u>                            | <u>(24,566)</u>         | <u>(5,293)</u>              |
| Total Liabilities, Deferred Inflows of<br>Resources, and Fund Balances   | <u>\$ 845,067</u>                         | <u>\$ 26,035</u>        | <u>\$ 282</u>               |

**CITY OF SEASIDE  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

|                                                                          | Special Revenue                         |                     |                          |
|--------------------------------------------------------------------------|-----------------------------------------|---------------------|--------------------------|
|                                                                          | Community<br>Development<br>Block Grant | Gas Tax<br>Fund     | FORA<br>Non-Bond<br>Fund |
| <b>ASSETS</b>                                                            |                                         |                     |                          |
| Cash and Investments                                                     | \$ 192,506                              | \$ 1,454,022        | \$ 3,408,204             |
| Restricted Cash and Investments                                          | -                                       | -                   | -                        |
| Cash with Fiscal Agent                                                   | -                                       | -                   | -                        |
| Accounts Receivable                                                      | 272,974                                 | 68,000              | 122,387                  |
| Deposits with Others                                                     | -                                       | -                   | -                        |
| Due from Other Governments                                               | -                                       | -                   | -                        |
| Notes/Loans Receivable                                                   | 120,968                                 | -                   | -                        |
| Land Held for Resale                                                     | -                                       | -                   | -                        |
|                                                                          | <u>-</u>                                | <u>-</u>            | <u>-</u>                 |
| Total Assets                                                             | <u>\$ 586,448</u>                       | <u>\$ 1,522,022</u> | <u>\$ 3,530,591</u>      |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b> |                                         |                     |                          |
| Liabilities:                                                             |                                         |                     |                          |
| Accounts Payable                                                         | \$ 285,811                              | \$ 304,506          | \$ 141,205               |
| Accrued Salaries and Benefits                                            | 2,274                                   | 14,035              | 9,987                    |
| Deposits from Others                                                     | 500                                     | 346                 | -                        |
| Other Liabilities                                                        | -                                       | -                   | -                        |
| Due to Other Funds                                                       | -                                       | -                   | -                        |
| Total Liabilities                                                        | <u>288,585</u>                          | <u>318,887</u>      | <u>151,192</u>           |
| Deferred Inflows of Resources:                                           |                                         |                     |                          |
| Unavailable Revenue - Intergovernmental                                  | <u>-</u>                                | <u>9,138</u>        | <u>909</u>               |
| Fund Balance:                                                            |                                         |                     |                          |
| Restricted                                                               | 297,863                                 | 1,193,997           | 3,378,490                |
| Committed                                                                | -                                       | -                   | -                        |
| Unassigned                                                               | -                                       | -                   | -                        |
| Total Fund Balances                                                      | <u>297,863</u>                          | <u>1,193,997</u>    | <u>3,378,490</u>         |
| Total Liabilities, Deferred Inflows of<br>Resources, and Fund Balances   | <u>\$ 586,448</u>                       | <u>\$ 1,522,022</u> | <u>\$ 3,530,591</u>      |



**CITY OF SEASIDE  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

|                                                                          | Special Revenue               |                             |                    |
|--------------------------------------------------------------------------|-------------------------------|-----------------------------|--------------------|
|                                                                          | Housing<br>Settlement<br>Fund | Disability<br>Access<br>Fee | PEG<br>Access Fund |
| <b>ASSETS</b>                                                            |                               |                             |                    |
| Cash and Investments                                                     | \$ 1,168,502                  | \$ 9,189                    | \$ 19,005          |
| Restricted Cash and Investments                                          | -                             | -                           | -                  |
| Cash with Fiscal Agent                                                   | -                             | -                           | -                  |
| Accounts Receivable                                                      | -                             | -                           | 1,431              |
| Deposits with Others                                                     | -                             | -                           | -                  |
| Due from Other Governments                                               | -                             | -                           | -                  |
| Notes/Loans Receivable                                                   | -                             | -                           | -                  |
| Land Held for Resale                                                     | -                             | -                           | -                  |
|                                                                          | <u>-</u>                      | <u>-</u>                    | <u>-</u>           |
| Total Assets                                                             | <u>\$ 1,168,502</u>           | <u>\$ 9,189</u>             | <u>\$ 20,436</u>   |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b> |                               |                             |                    |
| Liabilities:                                                             |                               |                             |                    |
| Accounts Payable                                                         | \$ -                          | \$ 5,774                    | \$ 21,551          |
| Accrued Salaries and Benefits                                            | -                             | -                           | -                  |
| Deposits from Others                                                     | -                             | -                           | -                  |
| Other Liabilities                                                        | -                             | -                           | -                  |
| Due to Other Funds                                                       | -                             | -                           | -                  |
| Total Liabilities                                                        | <u>-</u>                      | <u>5,774</u>                | <u>21,551</u>      |
| Deferred Inflows of Resources:                                           |                               |                             |                    |
| Unavailable Revenue - Intergovernmental                                  | <u>-</u>                      | <u>-</u>                    | <u>-</u>           |
| Fund Balance:                                                            |                               |                             |                    |
| Restricted                                                               | -                             | 3,415                       | -                  |
| Committed                                                                | 1,168,502                     | -                           | -                  |
| Unassigned                                                               | -                             | -                           | (1,115)            |
| Total Fund Balances                                                      | <u>1,168,502</u>              | <u>3,415</u>                | <u>(1,115)</u>     |
| Total Liabilities, Deferred Inflows of<br>Resources, and Fund Balances   | <u>\$ 1,168,502</u>           | <u>\$ 9,189</u>             | <u>\$ 20,436</u>   |

**CITY OF SEASIDE  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

|                                                                          |                         | Special Revenue             |                                             |
|--------------------------------------------------------------------------|-------------------------|-----------------------------|---------------------------------------------|
|                                                                          | Recreation<br>Endowment | SAFER<br>FEMA<br>Grant Fund | Transportation<br>Safety and<br>Invest Plan |
| <b>ASSETS</b>                                                            |                         |                             |                                             |
| Cash and Investments                                                     | \$ 280,450              | \$ 155                      | \$ 1,555,491                                |
| Restricted Cash and Investments                                          | -                       | -                           | -                                           |
| Cash with Fiscal Agent                                                   | -                       | -                           | -                                           |
| Accounts Receivable                                                      | -                       | 919                         | 315,321                                     |
| Deposits with Others                                                     | -                       | -                           | -                                           |
| Due from Other Governments                                               | -                       | -                           | -                                           |
| Notes/Loans Receivable                                                   | -                       | -                           | -                                           |
| Land Held for Resale                                                     | -                       | -                           | -                                           |
|                                                                          | <u>-</u>                | <u>-</u>                    | <u>-</u>                                    |
| Total Assets                                                             | <u>\$ 280,450</u>       | <u>\$ 1,074</u>             | <u>\$ 1,870,812</u>                         |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b> |                         |                             |                                             |
| Liabilities:                                                             |                         |                             |                                             |
| Accounts Payable                                                         | \$ -                    | \$ 887                      | \$ -                                        |
| Accrued Salaries and Benefits                                            | -                       | -                           | -                                           |
| Deposits from Others                                                     | -                       | -                           | -                                           |
| Other Liabilities                                                        | -                       | -                           | -                                           |
| Due to Other Funds                                                       | -                       | 170,291                     | -                                           |
| Total Liabilities                                                        | <u>-</u>                | <u>171,178</u>              | <u>-</u>                                    |
| Deferred Inflows of Resources:                                           |                         |                             |                                             |
| Unavailable Revenue - Intergovernmental                                  | <u>-</u>                | <u>-</u>                    | <u>-</u>                                    |
| Fund Balance:                                                            |                         |                             |                                             |
| Restricted                                                               | 280,450                 | -                           | 1,870,812                                   |
| Committed                                                                | -                       | -                           | -                                           |
| Unassigned                                                               | -                       | (170,104)                   | -                                           |
| Total Fund Balances                                                      | <u>280,450</u>          | <u>(170,104)</u>            | <u>1,870,812</u>                            |
| Total Liabilities, Deferred Inflows of<br>Resources, and Fund Balances   | <u>\$ 280,450</u>       | <u>\$ 1,074</u>             | <u>\$ 1,870,812</u>                         |

**CITY OF SEASIDE  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

|                                                                          | Special Revenue              |                             | Capital<br>Projects            |
|--------------------------------------------------------------------------|------------------------------|-----------------------------|--------------------------------|
|                                                                          | Housing<br>Successor<br>Fund | Stormwater<br>Fund          | General<br>Capital<br>Projects |
| <b>ASSETS</b>                                                            |                              |                             |                                |
| Cash and Investments                                                     | \$ 5,409,426                 | \$ 17,259                   | \$ 172,772                     |
| Restricted Cash and Investments                                          | -                            | -                           | -                              |
| Cash with Fiscal Agent                                                   | -                            | -                           | -                              |
| Accounts Receivable                                                      | -                            | -                           | 17                             |
| Deposits with Others                                                     | -                            | -                           | -                              |
| Due from Other Governments                                               | -                            | 5,500                       | -                              |
| Notes/Loans Receivable                                                   | 1,454,683                    | -                           | -                              |
| Land Held for Resale                                                     | 658,068                      | -                           | -                              |
|                                                                          | <u>                    </u>  | <u>                    </u> | <u>                    </u>    |
| Total Assets                                                             | <u>\$ 7,522,177</u>          | <u>\$ 22,759</u>            | <u>\$ 172,789</u>              |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b> |                              |                             |                                |
| Liabilities:                                                             |                              |                             |                                |
| Accounts Payable                                                         | \$ 3,444                     | \$ 11,744                   | \$ 13,088                      |
| Accrued Salaries and Benefits                                            | -                            | 13,779                      | -                              |
| Deposits from Others                                                     | -                            | -                           | -                              |
| Other Liabilities                                                        | -                            | -                           | -                              |
| Due to Other Funds                                                       | -                            | -                           | 241,885                        |
| Total Liabilities                                                        | <u>3,444</u>                 | <u>25,523</u>               | <u>254,973</u>                 |
| Deferred Inflows of Resources:                                           |                              |                             |                                |
| Unavailable Revenue - Intergovernmental                                  | <u>-</u>                     | <u>-</u>                    | <u>-</u>                       |
| Fund Balance:                                                            |                              |                             |                                |
| Restricted                                                               | 7,518,733                    | -                           | -                              |
| Committed                                                                | -                            | -                           | -                              |
| Unassigned                                                               | -                            | (2,764)                     | (82,184)                       |
| Total Fund Balances                                                      | <u>7,518,733</u>             | <u>(2,764)</u>              | <u>(82,184)</u>                |
| Total Liabilities, Deferred Inflows of<br>Resources, and Fund Balances   | <u>\$ 7,522,177</u>          | <u>\$ 22,759</u>            | <u>\$ 172,789</u>              |

**CITY OF SEASIDE  
COMBINING BALANCE SHEET (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021**

|                                                                          | Debt Service                  |                             |                      |
|--------------------------------------------------------------------------|-------------------------------|-----------------------------|----------------------|
|                                                                          | Pension<br>Obligation<br>Fund | Cutino Park<br>Bond<br>Fund | Total                |
| <b>ASSETS</b>                                                            |                               |                             |                      |
| Cash and Investments                                                     | \$ 838                        | \$ -                        | \$ 15,421,709        |
| Restricted Cash and Investments                                          | 14,685                        | -                           | 14,685               |
| Cash with Fiscal Agent                                                   | -                             | 1,028,657                   | 1,028,657            |
| Accounts Receivable                                                      | -                             | -                           | 818,417              |
| Deposits with Others                                                     | -                             | -                           | 112                  |
| Due from Other Governments                                               | -                             | -                           | 566,365              |
| Notes/Loans Receivable                                                   | -                             | -                           | 1,575,651            |
| Land Held for Resale                                                     | -                             | -                           | 658,068              |
|                                                                          |                               |                             |                      |
| Total Assets                                                             | <u>\$ 15,523</u>              | <u>\$ 1,028,657</u>         | <u>\$ 20,083,664</u> |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES, AND FUND BALANCES</b> |                               |                             |                      |
| Liabilities:                                                             |                               |                             |                      |
| Accounts Payable                                                         | \$ -                          | \$ -                        | \$ 854,314           |
| Accrued Salaries and Benefits                                            | -                             | -                           | 68,072               |
| Deposits from Others                                                     | -                             | -                           | 108,751              |
| Other Liabilities                                                        | -                             | -                           | 156                  |
| Due to Other Funds                                                       | -                             | 288,062                     | 750,839              |
| Total Liabilities                                                        | <u>-</u>                      | <u>288,062</u>              | <u>1,782,132</u>     |
| Deferred Inflows of Resources:                                           |                               |                             |                      |
| Unavailable Revenue - Intergovernmental                                  | <u>-</u>                      | <u>-</u>                    | <u>401,756</u>       |
| Fund Balance:                                                            |                               |                             |                      |
| Restricted                                                               | 15,523                        | 740,595                     | 16,610,271           |
| Committed                                                                | -                             | -                           | 1,575,531            |
| Unassigned                                                               | -                             | -                           | (286,026)            |
| Total Fund Balances                                                      | <u>15,523</u>                 | <u>740,595</u>              | <u>17,899,776</u>    |
|                                                                          |                               |                             |                      |
| Total Liabilities, Deferred Inflows of<br>Resources, and Fund Balances   | <u>\$ 15,523</u>              | <u>\$ 1,028,657</u>         | <u>\$ 20,083,664</u> |

**CITY OF SEASIDE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021**

|                                                                      |                          | Special Revenue               |                                    |
|----------------------------------------------------------------------|--------------------------|-------------------------------|------------------------------------|
|                                                                      | Public<br>Safety<br>Fund | Community<br>Services<br>Fund | Supplemental<br>Law<br>Enforcement |
| <b>REVENUES</b>                                                      |                          |                               |                                    |
| Taxes                                                                | \$ -                     | \$ -                          | \$ -                               |
| Fines and Penalties                                                  | 6,359                    | -                             | -                                  |
| Use of Money and Property                                            | 1,496                    | 2,633                         | 990                                |
| Intergovernmental Revenues                                           | 63,398                   | -                             | 173,394                            |
| Charges for Services                                                 | -                        | 4,445                         | -                                  |
| Other Revenue                                                        | 3,216                    | -                             | -                                  |
| Total Revenues                                                       | <u>74,469</u>            | <u>7,078</u>                  | <u>174,384</u>                     |
| <b>EXPENDITURES</b>                                                  |                          |                               |                                    |
| Current:                                                             |                          |                               |                                    |
| General Government                                                   | -                        | -                             | -                                  |
| Public Safety                                                        | 136,366                  | -                             | 102,831                            |
| Recreation                                                           | -                        | 174,584                       | -                                  |
| Public Works                                                         | -                        | -                             | -                                  |
| Community Development                                                | -                        | -                             | -                                  |
| Capital Outlay                                                       | -                        | -                             | -                                  |
| Debt Service:                                                        |                          |                               |                                    |
| Principal                                                            | -                        | -                             | -                                  |
| Interest and Fiscal Charges                                          | -                        | -                             | -                                  |
| Total Expenditures                                                   | <u>136,366</u>           | <u>174,584</u>                | <u>102,831</u>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (61,897)                 | (167,506)                     | 71,553                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                          |                               |                                    |
| Transfers In                                                         | -                        | 18,967                        | -                                  |
| Transfers Out                                                        | (18,967)                 | -                             | -                                  |
| Total Other Financing<br>Sources (Uses)                              | <u>(18,967)</u>          | <u>18,967</u>                 | <u>-</u>                           |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | (80,864)                 | (148,539)                     | 71,553                             |
| Fund Balances - Beginning of Year, Restated                          | <u>361,645</u>           | <u>816,435</u>                | <u>290,163</u>                     |
| <b>FUND BALANCES - END OF YEAR</b>                                   | <u>\$ 280,781</u>        | <u>\$ 667,896</u>             | <u>\$ 361,716</u>                  |

**CITY OF SEASIDE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Special Revenue                           |                         |                             |
|----------------------------------------------------------------------|-------------------------------------------|-------------------------|-----------------------------|
|                                                                      | Presidio O&M<br>Activities<br>(POMA) Fund | Proposition<br>172 Fund | Laguna<br>Grande<br>Project |
| <b>REVENUES</b>                                                      |                                           |                         |                             |
| Taxes                                                                | \$ -                                      | \$ -                    | \$ -                        |
| Fines and Penalties                                                  | -                                         | -                       | -                           |
| Use of Money and Property                                            | 1,952                                     | -                       | -                           |
| Intergovernmental Revenues                                           | -                                         | 160,182                 | -                           |
| Charges for Services                                                 | 626,595                                   | -                       | -                           |
| Other Revenue                                                        | -                                         | -                       | 578,344                     |
| Total Revenues                                                       | <u>628,547</u>                            | <u>160,182</u>          | <u>578,344</u>              |
| <b>EXPENDITURES</b>                                                  |                                           |                         |                             |
| Current:                                                             |                                           |                         |                             |
| General Government                                                   | -                                         | -                       | -                           |
| Public Safety                                                        | -                                         | 107,194                 | -                           |
| Recreation                                                           | -                                         | -                       | -                           |
| Public Works                                                         | 904,671                                   | -                       | 77,465                      |
| Community Development                                                | -                                         | -                       | -                           |
| Capital Outlay                                                       | -                                         | -                       | -                           |
| Debt Service:                                                        |                                           |                         |                             |
| Principal                                                            | -                                         | -                       | -                           |
| Interest and Fiscal Charges                                          | -                                         | -                       | -                           |
| Total Expenditures                                                   | <u>904,671</u>                            | <u>107,194</u>          | <u>77,465</u>               |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (276,124)                                 | 52,988                  | 500,879                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                                           |                         |                             |
| Transfers In                                                         | -                                         | -                       | -                           |
| Transfers Out                                                        | (2,568)                                   | -                       | (113)                       |
| Total Other Financing<br>Sources (Uses)                              | <u>(2,568)</u>                            | <u>-</u>                | <u>(113)</u>                |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | (278,692)                                 | 52,988                  | 500,766                     |
| Fund Balances - Beginning of Year, Restated                          | <u>685,721</u>                            | <u>(77,554)</u>         | <u>(506,059)</u>            |
| <b>FUND BALANCES - END OF YEAR</b>                                   | <u>\$ 407,029</u>                         | <u>\$ (24,566)</u>      | <u>\$ (5,293)</u>           |

**CITY OF SEASIDE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Special Revenue                         |                     |                          |
|----------------------------------------------------------------------|-----------------------------------------|---------------------|--------------------------|
|                                                                      | Community<br>Development<br>Block Grant | Gas Tax<br>Fund     | FORA<br>Non-Bond<br>Fund |
| <b>REVENUES</b>                                                      |                                         |                     |                          |
| Taxes                                                                | \$ -                                    | \$ -                | \$ -                     |
| Fines and Penalties                                                  | -                                       | -                   | -                        |
| Use of Money and Property                                            | 204,402                                 | 1,789               | 7,675                    |
| Intergovernmental Revenues                                           | 520,042                                 | 1,381,421           | 1,628,221                |
| Charges for Services                                                 | -                                       | -                   | -                        |
| Other Revenue                                                        | 1,622                                   | -                   | -                        |
| Total Revenues                                                       | <u>726,066</u>                          | <u>1,383,210</u>    | <u>1,635,896</u>         |
| <b>EXPENDITURES</b>                                                  |                                         |                     |                          |
| Current:                                                             |                                         |                     |                          |
| General Government                                                   | -                                       | -                   | -                        |
| Public Safety                                                        | -                                       | -                   | -                        |
| Recreation                                                           | -                                       | -                   | -                        |
| Public Works                                                         | -                                       | 1,735,056           | 484,438                  |
| Community Development                                                | 656,579                                 | -                   | -                        |
| Capital Outlay                                                       | -                                       | -                   | -                        |
| Debt Service:                                                        |                                         |                     |                          |
| Principal                                                            | -                                       | 33,915              | -                        |
| Interest and Fiscal Charges                                          | -                                       | 2,495               | -                        |
| Total Expenditures                                                   | <u>656,579</u>                          | <u>1,771,466</u>    | <u>484,438</u>           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | 69,487                                  | (388,256)           | 1,151,458                |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                                         |                     |                          |
| Transfers In                                                         | -                                       | 771,122             | -                        |
| Transfers Out                                                        | (83)                                    | (3,150)             | -                        |
| Total Other Financing<br>Sources (Uses)                              | <u>(83)</u>                             | <u>767,972</u>      | <u>-</u>                 |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | 69,404                                  | 379,716             | 1,151,458                |
| Fund Balances - Beginning of Year, Restated                          | <u>228,459</u>                          | <u>814,281</u>      | <u>2,227,032</u>         |
| <b>FUND BALANCES - END OF YEAR</b>                                   | <u>\$ 297,863</u>                       | <u>\$ 1,193,997</u> | <u>\$ 3,378,490</u>      |

**CITY OF SEASIDE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Special Revenue               |                             |                    |
|----------------------------------------------------------------------|-------------------------------|-----------------------------|--------------------|
|                                                                      | Housing<br>Settlement<br>Fund | Disability<br>Access<br>Fee | PEG<br>Access Fund |
| <b>REVENUES</b>                                                      |                               |                             |                    |
| Taxes                                                                | \$ -                          | \$ -                        | \$ -               |
| Fines and Penalties                                                  | -                             | -                           | -                  |
| Use of Money and Property                                            | 3,572                         | -                           | -                  |
| Intergovernmental Revenues                                           | -                             | -                           | -                  |
| Charges for Services                                                 | -                             | -                           | 33,640             |
| Other Revenue                                                        | -                             | -                           | -                  |
| Total Revenues                                                       | <u>3,572</u>                  | <u>-</u>                    | <u>33,640</u>      |
| <b>EXPENDITURES</b>                                                  |                               |                             |                    |
| Current:                                                             |                               |                             |                    |
| General Government                                                   | -                             | -                           | -                  |
| Public Safety                                                        | -                             | -                           | -                  |
| Recreation                                                           | -                             | -                           | -                  |
| Public Works                                                         | -                             | -                           | -                  |
| Community Development                                                | -                             | -                           | 42,955             |
| Capital Outlay                                                       | -                             | -                           | -                  |
| Debt Service:                                                        |                               |                             |                    |
| Principal                                                            | -                             | -                           | -                  |
| Interest and Fiscal Charges                                          | -                             | -                           | -                  |
| Total Expenditures                                                   | <u>-</u>                      | <u>-</u>                    | <u>42,955</u>      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | 3,572                         | -                           | (9,315)            |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                               |                             |                    |
| Transfers In                                                         | -                             | -                           | -                  |
| Transfers Out                                                        | -                             | -                           | -                  |
| Total Other Financing<br>Sources (Uses)                              | <u>-</u>                      | <u>-</u>                    | <u>-</u>           |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | 3,572                         | -                           | (9,315)            |
| Fund Balances - Beginning of Year, Restated                          | <u>1,164,930</u>              | <u>3,415</u>                | <u>8,200</u>       |
| <b>FUND BALANCES - END OF YEAR</b>                                   | <u>\$ 1,168,502</u>           | <u>\$ 3,415</u>             | <u>\$ (1,115)</u>  |



**CITY OF SEASIDE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021**

|                                                                      |                         | Special Revenue             |                                             |
|----------------------------------------------------------------------|-------------------------|-----------------------------|---------------------------------------------|
|                                                                      | Recreation<br>Endowment | SAFER<br>FEMA<br>Grant Fund | Transportation<br>Safety and<br>Invest Plan |
| <b>REVENUES</b>                                                      |                         |                             |                                             |
| Taxes                                                                | \$ -                    | \$ -                        | \$ 1,339,188                                |
| Fines and Penalties                                                  | -                       | -                           | -                                           |
| Use of Money and Property                                            | 857                     | -                           | 6,478                                       |
| Intergovernmental Revenues                                           | -                       | -                           | -                                           |
| Charges for Services                                                 | -                       | -                           | -                                           |
| Other Revenue                                                        | -                       | -                           | -                                           |
| Total Revenues                                                       | 857                     | -                           | 1,345,666                                   |
| <b>EXPENDITURES</b>                                                  |                         |                             |                                             |
| Current:                                                             |                         |                             |                                             |
| General Government                                                   | -                       | -                           | -                                           |
| Public Safety                                                        | -                       | 730                         | -                                           |
| Recreation                                                           | -                       | -                           | -                                           |
| Public Works                                                         | -                       | -                           | 5,334                                       |
| Community Development                                                | -                       | -                           | -                                           |
| Capital Outlay                                                       | -                       | -                           | -                                           |
| Debt Service:                                                        |                         |                             |                                             |
| Principal                                                            | -                       | -                           | -                                           |
| Interest and Fiscal Charges                                          | -                       | -                           | -                                           |
| Total Expenditures                                                   | -                       | 730                         | 5,334                                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | 857                     | (730)                       | 1,340,332                                   |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                         |                             |                                             |
| Transfers In                                                         | -                       | -                           | -                                           |
| Transfers Out                                                        | -                       | -                           | (1,250,812)                                 |
| Total Other Financing<br>Sources (Uses)                              | -                       | -                           | (1,250,812)                                 |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | 857                     | (730)                       | 89,520                                      |
| Fund Balances - Beginning of Year, Restated                          | 279,593                 | (169,374)                   | 1,781,292                                   |
| <b>FUND BALANCES - END OF YEAR</b>                                   | <u>\$ 280,450</u>       | <u>\$ (170,104)</u>         | <u>\$ 1,870,812</u>                         |

**CITY OF SEASIDE**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES (CONTINUED)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2021**

|                                                                      | Special Revenue              |                    | Capital<br>Projects            |
|----------------------------------------------------------------------|------------------------------|--------------------|--------------------------------|
|                                                                      | Housing<br>Successor<br>Fund | Stormwater<br>Fund | General<br>Capital<br>Projects |
| <b>REVENUES</b>                                                      |                              |                    |                                |
| Taxes                                                                | \$ -                         | \$ -               | \$ -                           |
| Fines and Penalties                                                  | -                            | -                  | -                              |
| Use of Money and Property                                            | 22,387                       | -                  | 1,400                          |
| Intergovernmental Revenues                                           | -                            | -                  | -                              |
| Charges for Services                                                 | -                            | -                  | -                              |
| Other Revenue                                                        | 16,020                       | 22,320             | -                              |
| Total Revenues                                                       | 38,407                       | 22,320             | 1,400                          |
| <b>EXPENDITURES</b>                                                  |                              |                    |                                |
| Current:                                                             |                              |                    |                                |
| General Government                                                   | -                            | -                  | -                              |
| Public Safety                                                        | -                            | -                  | -                              |
| Recreation                                                           | -                            | -                  | -                              |
| Public Works                                                         | -                            | 673,546            | -                              |
| Community Development                                                | 486,706                      | -                  | 108,492                        |
| Capital Outlay                                                       | -                            | -                  | 584,153                        |
| Debt Service:                                                        |                              |                    |                                |
| Principal                                                            | -                            | 59,200             | -                              |
| Interest and Fiscal Charges                                          | -                            | 6,103              | -                              |
| Total Expenditures                                                   | 486,706                      | 738,849            | 692,645                        |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (448,299)                    | (716,529)          | (691,245)                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                              |                    |                                |
| Transfers In                                                         | -                            | 716,608            | 169,636                        |
| Transfers Out                                                        | -                            | (2,843)            | (118,981)                      |
| Total Other Financing<br>Sources (Uses)                              | -                            | 713,765            | 50,655                         |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | (448,299)                    | (2,764)            | (640,590)                      |
| Fund Balances - Beginning of Year, Restated                          | 7,967,032                    | -                  | 558,406                        |
| <b>FUND BALANCES - END OF YEAR</b>                                   | <u>\$ 7,518,733</u>          | <u>\$ (2,764)</u>  | <u>\$ (82,184)</u>             |

**CITY OF SEASIDE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Debt service Funds             |                             |               |
|----------------------------------------------------------------------|--------------------------------|-----------------------------|---------------|
|                                                                      | Pension<br>Obligation<br>Bonds | Cutino Park<br>Bond<br>Fund | Total         |
| <b>REVENUES</b>                                                      |                                |                             |               |
| Taxes                                                                | \$ -                           | \$ -                        | \$ 1,339,188  |
| Fines and Penalties                                                  | -                              | -                           | 6,359         |
| Use of Money and Property                                            | 63                             | 68                          | 255,762       |
| Intergovernmental Revenues                                           | -                              | -                           | 3,926,658     |
| Charges for Services                                                 | -                              | -                           | 664,680       |
| Other Revenue                                                        | 2,378                          | -                           | 623,900       |
| Total Revenues                                                       | 2,441                          | 68                          | 6,816,547     |
| <b>EXPENDITURES</b>                                                  |                                |                             |               |
| Current:                                                             |                                |                             |               |
| General Government                                                   | 2,997                          | 152                         | 3,149         |
| Public Safety                                                        | -                              | -                           | 347,121       |
| Recreation                                                           | -                              | -                           | 174,584       |
| Public Works                                                         | -                              | -                           | 3,880,510     |
| Community Development                                                | -                              | -                           | 1,294,732     |
| Capital Outlay                                                       | -                              | -                           | 584,153       |
| Debt Service:                                                        |                                |                             |               |
| Principal                                                            | 570,000                        | 190,000                     | 853,115       |
| Interest and Fiscal Charges                                          | 180,871                        | 189,619                     | 379,088       |
| Total Expenditures                                                   | 753,868                        | 379,771                     | 7,516,452     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (751,427)                      | (379,703)                   | (699,905)     |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                                |                             |               |
| Transfers In                                                         | 745,215                        | 93,932                      | 2,515,480     |
| Transfers Out                                                        | -                              | -                           | (1,397,517)   |
| Total Other Financing<br>Sources (Uses)                              | 745,215                        | 93,932                      | 1,117,963     |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | (6,212)                        | (285,771)                   | 418,058       |
| Fund Balances - Beginning of Year, Restated                          | 21,735                         | 1,026,366                   | 17,481,718    |
| <b>FUND BALANCES - END OF YEAR</b>                                   | \$ 15,523                      | \$ 740,595                  | \$ 17,899,776 |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
PUBLIC SAFETY FUND  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Budgeted Amounts   |                     |                   | Variance with    |
|----------------------------------------------------------------------|--------------------|---------------------|-------------------|------------------|
|                                                                      | Original           | Final               | Actual            | Final Budget     |
| <b>REVENUES</b>                                                      |                    |                     |                   |                  |
| Fines and Penalties                                                  | \$ 10,000          | \$ 10,000           | \$ 6,359          | \$ (3,641)       |
| Use of Money and Property                                            | 4,300              | 4,300               | 1,496             | (2,804)          |
| Intergovernmental Revenues                                           | 174,778            | 174,778             | 63,398            | (111,380)        |
| Other Revenue                                                        | -                  | -                   | 3,216             | 3,216            |
| Total Revenues                                                       | 189,078            | 189,078             | 74,469            | (114,609)        |
| <b>EXPENDITURES</b>                                                  |                    |                     |                   |                  |
| Current:                                                             |                    |                     |                   |                  |
| Public Safety                                                        | 217,411            | 293,901             | 136,366           | 157,535          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (28,333)           | (104,823)           | (61,897)          | 42,926           |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                    |                     |                   |                  |
| Transfers Out                                                        | -                  | -                   | (18,967)          | (18,967)         |
| Total Other Financing<br>Sources (Uses)                              | -                  | -                   | (18,967)          | (18,967)         |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u>\$ (28,333)</u> | <u>\$ (104,823)</u> | (80,864)          | <u>\$ 23,959</u> |
| Fund Balance - Beginning of Year                                     |                    |                     | 361,645           |                  |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                    |                     | <u>\$ 280,781</u> |                  |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
COMMUNITY SERVICES FUND  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Budgeted Amounts    |                     |                   | Variance with    |
|----------------------------------------------------------------------|---------------------|---------------------|-------------------|------------------|
|                                                                      | Original            | Final               | Actual            | Final Budget     |
| <b>REVENUES</b>                                                      |                     |                     |                   |                  |
| Use of Money and Property                                            | \$ 1,075            | \$ 1,075            | \$ 2,633          | \$ 1,558         |
| Charges for Services                                                 | 21,800              | 21,800              | 4,445             | (17,355)         |
| Total Revenues                                                       | 22,875              | 22,875              | 7,078             | (15,797)         |
| <b>EXPENDITURES</b>                                                  |                     |                     |                   |                  |
| Current:                                                             |                     |                     |                   |                  |
| Recreation                                                           | 251,027             | 251,027             | 174,584           | 76,443           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (228,152)           | (228,152)           | (167,506)         | 60,646           |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                     |                     |                   |                  |
| Transfers In                                                         | 52,402              | 52,402              | 18,967            | (33,435)         |
| Total Other Financing<br>Sources (Uses)                              | 52,402              | 52,402              | 18,967            | (33,435)         |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u>\$ (175,750)</u> | <u>\$ (175,750)</u> | (148,539)         | <u>\$ 27,211</u> |
| Fund Balance - Beginning of Year                                     |                     |                     | 816,435           |                  |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                     |                     | <u>\$ 667,896</u> |                  |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
SUPPLEMENTAL LAW ENFORCEMENT FUND  
YEAR ENDED JUNE 30, 2021**

|                                   | Budgeted Amounts |                     |                   | Variance with     |
|-----------------------------------|------------------|---------------------|-------------------|-------------------|
|                                   | Original         | Final               | Actual            | Final Budget      |
| <b>REVENUES</b>                   |                  |                     |                   |                   |
| Use of Money and Property         | \$ -             | \$ -                | \$ 990            | \$ 990            |
| Intergovernmental Revenues        | 125,000          | 125,000             | 173,394           | 48,394            |
| Total Revenues                    | 125,000          | 125,000             | 174,384           | 49,384            |
| <b>EXPENDITURES</b>               |                  |                     |                   |                   |
| Current:                          |                  |                     |                   |                   |
| Public Safety                     | 125,000          | 402,085             | 102,831           | 299,254           |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ -</u>      | <u>\$ (277,085)</u> | 71,553            | <u>\$ 348,638</u> |
| Fund Balance - Beginning of Year  |                  |                     | 290,163           |                   |
| <b>FUND BALANCE - END OF YEAR</b> |                  |                     | <u>\$ 361,716</u> |                   |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
PRESIDIO O&M ACTIVITIES (POMA) FUND  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Budgeted Amounts |                    |                   | Variance with       |
|----------------------------------------------------------------------|------------------|--------------------|-------------------|---------------------|
|                                                                      | Original         | Final              | Actual            | Final Budget        |
| <b>REVENUES</b>                                                      |                  |                    |                   |                     |
| Use of Money and Property                                            | \$ 6,000         | \$ 6,000           | \$ 1,952          | \$ (4,048)          |
| Charges for Services                                                 | 1,039,000        | 1,039,000          | 626,595           | (412,405)           |
| Total Revenues                                                       | 1,045,000        | 1,045,000          | 628,547           | (416,453)           |
| <b>EXPENDITURES</b>                                                  |                  |                    |                   |                     |
| Current:                                                             |                  |                    |                   |                     |
| Public Works                                                         | 1,042,433        | 1,062,408          | 904,671           | 157,737             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | 2,567            | (17,408)           | (276,124)         | (258,716)           |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                  |                    |                   |                     |
| Transfers Out                                                        | -                | -                  | (2,568)           | (2,568)             |
| Total Other Financing<br>Sources (Uses)                              | -                | -                  | (2,568)           | (2,568)             |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u>\$ 2,567</u>  | <u>\$ (17,408)</u> | (278,692)         | <u>\$ (261,284)</u> |
| Fund Balance - Beginning of Year                                     |                  |                    | 685,721           |                     |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                  |                    | <u>\$ 407,029</u> |                     |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
PROPOSITION 172 FUND  
YEAR ENDED JUNE 30, 2021**

|                                   | Budgeted Amounts |                |                    | Variance with    |
|-----------------------------------|------------------|----------------|--------------------|------------------|
|                                   | Original         | Final          | Actual             | Final Budget     |
| <b>REVENUES</b>                   |                  |                |                    |                  |
| Intergovernmental Revenues        | \$ 121,975       | \$ 121,975     | \$ 160,182         | \$ 38,207        |
| <b>EXPENDITURES</b>               |                  |                |                    |                  |
| Current:                          |                  |                |                    |                  |
| Public Safety                     | 122,000          | 122,000        | 107,194            | 14,806           |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ (25)</u>   | <u>\$ (25)</u> | 52,988             | <u>\$ 53,013</u> |
| Fund Balance - Beginning of Year  |                  |                | (77,554)           |                  |
| <b>FUND BALANCE - END OF YEAR</b> |                  |                | <u>\$ (24,566)</u> |                  |



**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
LAGUNA GRANDE PROJECT FUND  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Budgeted Amounts  |                   |                   | Variance with     |
|----------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                                                      | Original          | Final             | Actual            | Final Budget      |
| <b>REVENUES</b>                                                      |                   |                   |                   |                   |
| Other Revenue                                                        | \$ 283,610        | \$ 283,610        | \$ 578,344        | \$ 294,734        |
| <b>EXPENDITURES</b>                                                  |                   |                   |                   |                   |
| Current:                                                             |                   |                   |                   |                   |
| Public Works                                                         | 62,931            | 62,931            | 77,465            | (14,534)          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | 220,679           | 220,679           | 500,879           | 280,200           |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                   |                   |                   |                   |
| Transfers Out                                                        | (113)             | (113)             | (113)             | -                 |
| Total Other Financing<br>Sources (Uses)                              | (113)             | (113)             | (113)             | -                 |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u>\$ 220,566</u> | <u>\$ 220,566</u> | 500,766           | <u>\$ 280,200</u> |
| Fund Balance - Beginning of Year                                     |                   |                   | (506,059)         |                   |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                   |                   | <u>\$ (5,293)</u> |                   |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
COMMUNITY DEVELOPMENT BLOCK GRANT FUND  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Budgeted Amounts  |                   |                   | Variance with       |
|----------------------------------------------------------------------|-------------------|-------------------|-------------------|---------------------|
|                                                                      | Original          | Final             | Actual            | Final Budget        |
| <b>REVENUES</b>                                                      |                   |                   |                   |                     |
| Use of Money and Property                                            | \$ 104,250        | \$ 104,250        | \$ 204,402        | \$ 100,152          |
| Intergovernmental Revenues                                           | 716,029           | 915,903           | 520,042           | (395,861)           |
| Other Revenue                                                        | -                 | -                 | 1,622             | 1,622               |
| Total Revenues                                                       | 820,279           | 1,020,153         | 726,066           | (294,087)           |
| <b>EXPENDITURES</b>                                                  |                   |                   |                   |                     |
| Current:                                                             |                   |                   |                   |                     |
| Community Development                                                | 568,316           | 768,190           | 656,579           | 111,611             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | 251,963           | 251,963           | 69,487            | (182,476)           |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                   |                   |                   |                     |
| Transfers Out                                                        | (83)              | (83)              | (83)              | -                   |
| Total Other Financing<br>Sources (Uses)                              | (83)              | (83)              | (83)              | -                   |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u>\$ 251,880</u> | <u>\$ 251,880</u> | 69,404            | <u>\$ (182,476)</u> |
| Fund Balance - Beginning of Year                                     |                   |                   | 228,459           |                     |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                   |                   | <u>\$ 297,863</u> |                     |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
GAS TAX FUND  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Budgeted Amounts |                     |                     | Variance with     |
|----------------------------------------------------------------------|------------------|---------------------|---------------------|-------------------|
|                                                                      | Original         | Final               | Actual              | Final Budget      |
| <b>REVENUES</b>                                                      |                  |                     |                     |                   |
| Use of Money and Property                                            | \$ 2,200         | \$ 2,200            | \$ 1,789            | \$ (411)          |
| Intergovernmental Revenues                                           | 1,658,898        | 1,658,898           | 1,381,421           | (277,477)         |
| Total Revenues                                                       | 1,661,098        | 1,661,098           | 1,383,210           | (277,888)         |
| <b>EXPENDITURES</b>                                                  |                  |                     |                     |                   |
| Current:                                                             |                  |                     |                     |                   |
| Public Works                                                         | 2,504,307        | 2,662,718           | 1,735,056           | 927,662           |
| Debt Service:                                                        |                  |                     |                     |                   |
| Principal                                                            | 27,800           | 27,800              | 33,915              | (6,115)           |
| Interest and Fiscal Charges                                          | 2,511            | 2,511               | 2,495               | 16                |
| Total Expenditures                                                   | 2,534,618        | 2,693,029           | 1,771,466           | 921,563           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (873,520)        | (1,031,931)         | (388,256)           | 643,675           |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                  |                     |                     |                   |
| Transfers In                                                         | 876,668          | 876,668             | 771,122             | (105,546)         |
| Transfers Out                                                        | (3,150)          | (3,150)             | (3,150)             | -                 |
| Total Other Financing<br>Sources (Uses)                              | 873,518          | 873,518             | 767,972             | (105,546)         |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u>\$ (2)</u>    | <u>\$ (158,413)</u> | 379,716             | <u>\$ 538,129</u> |
| Fund Balance - Beginning of Year                                     |                  |                     | 814,281             |                   |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                  |                     | <u>\$ 1,193,997</u> |                   |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
FORA NON-BOND FUND  
YEAR ENDED JUNE 30, 2021**

|                                   | Budgeted Amounts |                   |                     | Variance with     |
|-----------------------------------|------------------|-------------------|---------------------|-------------------|
|                                   | Original         | Final             | Actual              | Final Budget      |
| <b>REVENUES</b>                   |                  |                   |                     |                   |
| Use of Money and Property         | \$ -             | \$ -              | \$ 7,675            | \$ 7,675          |
| Intergovernmental Revenues        | 2,342,026        | 3,532,132         | 1,628,221           | (1,903,911)       |
| Other Revenue                     | -                | -                 | -                   | -                 |
| Total Revenues                    | 2,342,026        | 3,532,132         | 1,635,896           | (1,896,236)       |
| <b>EXPENDITURES</b>               |                  |                   |                     |                   |
| Current:                          |                  |                   |                     |                   |
| Public Works                      | 2,342,026        | 3,261,812         | 484,438             | 2,777,374         |
| Total Expenditures                | 2,342,026        | 3,261,812         | 484,438             | 2,777,374         |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ -</u>      | <u>\$ 270,320</u> | 1,151,458           | <u>\$ 881,138</u> |
| Fund Balance - Beginning of Year  |                  |                   | 2,227,032           |                   |
| <b>FUND BALANCE - END OF YEAR</b> |                  |                   | <u>\$ 3,378,490</u> |                   |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
DISABILITY ACCESS FEE FUND  
YEAR ENDED JUNE 30, 2021**

|                                   | <u>Budgeted Amounts</u> |              | <u>Actual</u>   | <u>Variance with<br/>Final Budget</u> |
|-----------------------------------|-------------------------|--------------|-----------------|---------------------------------------|
|                                   | <u>Original</u>         | <u>Final</u> |                 |                                       |
| <b>REVENUES</b>                   |                         |              |                 |                                       |
| Charges for Services              | \$ -                    | \$ -         | \$ -            | \$ -                                  |
| <b>EXPENDITURES</b>               |                         |              |                 |                                       |
| Current:                          |                         |              |                 |                                       |
| General Government                | -                       | -            | -               | -                                     |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ -</u>             | <u>\$ -</u>  | -               | <u>\$ -</u>                           |
| Fund Balance - Beginning of Year  |                         |              | <u>3,415</u>    |                                       |
| <b>FUND BALANCE - END OF YEAR</b> |                         |              | <u>\$ 3,415</u> |                                       |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
PEG ACCESS FUND  
YEAR ENDED JUNE 30, 2021**

|                                   | <u>Budgeted Amounts</u> |                    | <u>Actual</u>            | <u>Variance with<br/>Final Budget</u> |
|-----------------------------------|-------------------------|--------------------|--------------------------|---------------------------------------|
|                                   | <u>Original</u>         | <u>Final</u>       |                          |                                       |
| <b>REVENUES</b>                   |                         |                    |                          |                                       |
| Charges for Services              | \$ 50,000               | \$ 50,000          | \$ 33,640                | \$ (16,360)                           |
| <b>EXPENDITURES</b>               |                         |                    |                          |                                       |
| Current:                          |                         |                    |                          |                                       |
| Community Development             | <u>50,000</u>           | <u>50,000</u>      | <u>42,955</u>            | <u>7,045</u>                          |
| <b>NET CHANGE IN FUND BALANCE</b> | <u><u>\$ -</u></u>      | <u><u>\$ -</u></u> | <u>(9,315)</u>           | <u><u>\$ (9,315)</u></u>              |
| Fund Balance - Beginning of Year  |                         |                    | <u>8,200</u>             |                                       |
| <b>FUND BALANCE - END OF YEAR</b> |                         |                    | <u><u>\$ (1,115)</u></u> |                                       |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
RECREATION ENDOWMENT FUND  
YEAR ENDED JUNE 30, 2021**

|                                   | <u>Budgeted Amounts</u> |               | <u>Actual</u>     | <u>Variance with<br/>Final Budget</u> |
|-----------------------------------|-------------------------|---------------|-------------------|---------------------------------------|
|                                   | <u>Original</u>         | <u>Final</u>  |                   |                                       |
| <b>REVENUES</b>                   |                         |               |                   |                                       |
| Use of Money and Property         | \$ 300                  | \$ 300        | \$ 857            | \$ 557                                |
| <b>EXPENDITURES</b>               |                         |               |                   |                                       |
| Current:                          |                         |               |                   |                                       |
| Recreation                        | -                       | -             | -                 | -                                     |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ 300</u>           | <u>\$ 300</u> | 857               | <u>\$ 557</u>                         |
| Fund Balance - Beginning of Year  |                         |               | <u>279,593</u>    |                                       |
| <b>FUND BALANCE - END OF YEAR</b> |                         |               | <u>\$ 280,450</u> |                                       |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
SAFER FEMA GRANT FUND  
YEAR ENDED JUNE 30, 2021**

|                                   | <u>Budgeted Amounts</u> |              | <u>Actual</u>       | <u>Variance with</u> |
|-----------------------------------|-------------------------|--------------|---------------------|----------------------|
|                                   | <u>Original</u>         | <u>Final</u> |                     | <u>Final Budget</u>  |
| <b>REVENUES</b>                   |                         |              |                     |                      |
| Intergovernmental Revenues        | \$ -                    | \$ -         | \$ -                | \$ -                 |
| <b>EXPENDITURES</b>               |                         |              |                     |                      |
| Current:                          |                         |              |                     |                      |
| Public Safety                     | -                       | -            | 730                 | (730)                |
| <b>NET CHANGE IN FUND BALANCE</b> | <u>\$ -</u>             | <u>\$ -</u>  | (730)               | <u>\$ (730)</u>      |
| Fund Balance - Beginning of Year  |                         |              | (169,374)           |                      |
| <b>FUND BALANCE - END OF YEAR</b> |                         |              | <u>\$ (170,104)</u> |                      |



**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
TRANSPORTATION SAFETY AND INVESTMENT PLAN FUND  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Budgeted Amounts      |                       |                     | Variance with       |
|----------------------------------------------------------------------|-----------------------|-----------------------|---------------------|---------------------|
|                                                                      | Original              | Final                 | Actual              | Final Budget        |
| <b>REVENUES</b>                                                      |                       |                       |                     |                     |
| Intergovernmental Revenues                                           | \$ 1,000,000          | \$ 1,000,000          | \$ 1,339,188        | \$ 339,188          |
| Use of Money and Property                                            | -                     | -                     | 6,478               | 6,478               |
| Intergovernmental Revenues                                           | -                     | -                     | -                   | -                   |
| Total Revenues                                                       | 1,000,000             | 1,000,000             | 1,345,666           | 345,666             |
| <b>EXPENDITURES</b>                                                  |                       |                       |                     |                     |
| Current:                                                             |                       |                       |                     |                     |
| Public Works                                                         | 5,100                 | 5,100                 | 5,334               | (234)               |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | 994,900               | 994,900               | 1,340,332           | 345,432             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                       |                       |                     |                     |
| Transfers Out                                                        | (2,923,900)           | (2,923,900)           | (1,250,812)         | 1,673,088           |
| Total Other Financing<br>Sources (Uses)                              | (2,923,900)           | (2,923,900)           | (1,250,812)         | 1,673,088           |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u>\$ (1,929,000)</u> | <u>\$ (1,929,000)</u> | 89,520              | <u>\$ 2,018,520</u> |
| Fund Balance - Beginning of Year                                     |                       |                       | 1,781,292           |                     |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                       |                       | <u>\$ 1,870,812</u> |                     |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
HOUSING SUCCESSOR FUND  
YEAR ENDED JUNE 30, 2021**

|                                           | <u>Budgeted Amounts</u>      |                              | <u>Actual</u>              | <u>Variance with<br/>Final Budget</u> |
|-------------------------------------------|------------------------------|------------------------------|----------------------------|---------------------------------------|
|                                           | <u>Original</u>              | <u>Final</u>                 |                            |                                       |
| <b>REVENUES</b>                           |                              |                              |                            |                                       |
| Revenue from Use of Money<br>and Property | \$ 84,000                    | \$ 84,000                    | \$ 22,387                  | \$ (61,613)                           |
| Other Revenues                            | 50,000                       | 50,000                       | 16,020                     | (33,980)                              |
| Total Revenues                            | <u>134,000</u>               | <u>134,000</u>               | <u>38,407</u>              | <u>(95,593)</u>                       |
| <b>EXPENDITURES</b>                       |                              |                              |                            |                                       |
| Current:                                  |                              |                              |                            |                                       |
| Community Development                     | <u>2,089,767</u>             | <u>2,167,746</u>             | <u>486,706</u>             | <u>1,681,040</u>                      |
| <b>NET CHANGE IN FUND BALANCE</b>         | <u><u>\$ (1,955,767)</u></u> | <u><u>\$ (2,033,746)</u></u> | <u>(448,299)</u>           | <u><u>\$ 1,585,447</u></u>            |
| Fund Balance - Beginning of Year          |                              |                              | <u>7,967,032</u>           |                                       |
| <b>FUND BALANCE - END OF YEAR</b>         |                              |                              | <u><u>\$ 7,518,733</u></u> |                                       |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
STORMWATER FUND  
YEAR ENDED JUNE 30, 2021**

|                                                                      | <u>Budgeted Amounts</u>    |                            | <u>Actual</u>            | <u>Variance with<br/>Final Budget</u> |
|----------------------------------------------------------------------|----------------------------|----------------------------|--------------------------|---------------------------------------|
|                                                                      | <u>Original</u>            | <u>Final</u>               |                          |                                       |
| <b>REVENUES</b>                                                      |                            |                            |                          |                                       |
| Other Revenue                                                        | \$ 2,500                   | \$ 2,500                   | \$ 22,320                | \$ 19,820                             |
| <b>EXPENDITURES</b>                                                  |                            |                            |                          |                                       |
| Current:                                                             |                            |                            |                          |                                       |
| Public Works                                                         | 1,325,691                  | 1,325,691                  | 673,546                  | 652,145                               |
| Debt Service:                                                        |                            |                            |                          |                                       |
| Principal                                                            | 59,200                     | 59,200                     | 59,200                   | -                                     |
| Interest and Fiscal Charges                                          | 6,103                      | 6,103                      | 6,103                    | -                                     |
| Total Expenditures                                                   | <u>1,390,994</u>           | <u>1,390,994</u>           | <u>738,849</u>           | <u>652,145</u>                        |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (1,388,494)                | (1,388,494)                | (716,529)                | 671,965                               |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                            |                            |                          |                                       |
| Transfers In                                                         | 821,337                    | 821,337                    | 716,608                  | (104,729)                             |
| Transfers Out                                                        | <u>(2,843)</u>             | <u>(2,843)</u>             | <u>(2,843)</u>           | <u>-</u>                              |
| Total Other Financing<br>Sources (Uses)                              | <u>818,494</u>             | <u>818,494</u>             | <u>713,765</u>           | <u>(104,729)</u>                      |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u><u>\$ (570,000)</u></u> | <u><u>\$ (570,000)</u></u> | (2,764)                  | <u><u>\$ 567,236</u></u>              |
| Fund Balance - Beginning of Year                                     |                            |                            | <u>-</u>                 |                                       |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                            |                            | <u><u>\$ (2,764)</u></u> |                                       |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
GENERAL CAPITAL PROJECTS FUND  
YEAR ENDED JUNE 30, 2021**

|                                                                      | <u>Budgeted Amounts</u> |                       | <u>Actual</u>      | <u>Variance with<br/>Final Budget</u> |
|----------------------------------------------------------------------|-------------------------|-----------------------|--------------------|---------------------------------------|
|                                                                      | <u>Original</u>         | <u>Final</u>          |                    |                                       |
| <b>REVENUES</b>                                                      |                         |                       |                    |                                       |
| Use of Money and Property                                            | \$ -                    | \$ -                  | \$ 1,400           | \$ 1,400                              |
| <b>EXPENDITURES</b>                                                  |                         |                       |                    |                                       |
| Current:                                                             |                         |                       |                    |                                       |
| Community Development                                                | 221,145                 | 526,291               | 108,492            | 417,799                               |
| Capital Outlay                                                       | 1,081,337               | 1,227,481             | 584,153            | 643,328                               |
| Total Expenditures                                                   | <u>1,302,482</u>        | <u>1,753,772</u>      | <u>692,645</u>     | <u>1,061,127</u>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (1,302,482)             | (1,753,772)           | (691,245)          | 1,062,527                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                         |                       |                    |                                       |
| Transfers In                                                         | 106,145                 | 476,145               | 169,636            | (306,509)                             |
| Transfers Out                                                        | -                       | -                     | (118,981)          | (118,981)                             |
| Total Other Financing<br>Sources (Uses)                              | <u>106,145</u>          | <u>476,145</u>        | <u>50,655</u>      | <u>(425,490)</u>                      |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u>\$ (1,196,337)</u>   | <u>\$ (1,277,627)</u> | (640,590)          | <u>\$ 637,037</u>                     |
| Fund Balance - Beginning of Year                                     |                         |                       | <u>558,406</u>     |                                       |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                         |                       | <u>\$ (82,184)</u> |                                       |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
PENSION OBLIGATION BONDS FUND  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Budgeted Amounts |             |                  | Variance with     |
|----------------------------------------------------------------------|------------------|-------------|------------------|-------------------|
|                                                                      | Original         | Final       | Actual           | Final Budget      |
| <b>REVENUES</b>                                                      |                  |             |                  |                   |
| Use of Money and Property                                            | \$ -             | \$ -        | \$ 63            | \$ 63             |
| Other Revenue                                                        | -                | -           | 2,378            | 2,378             |
| Total Revenues                                                       | -                | -           | 2,441            | 2,441             |
| <b>EXPENDITURES</b>                                                  |                  |             |                  |                   |
| Current:                                                             |                  |             |                  |                   |
| General Government                                                   | -                | -           | 2,997            | (2,997)           |
| Debt Service:                                                        |                  |             |                  |                   |
| Principal                                                            | 570,000          | 570,000     | 570,000          | -                 |
| Interest and Fiscal Charges                                          | 180,871          | 180,871     | 180,871          | -                 |
| Total Expenditures                                                   | 750,871          | 750,871     | 753,868          | (2,997)           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (750,871)        | (750,871)   | (751,427)        | (556)             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                  |             |                  |                   |
| Transfers In                                                         | 750,871          | 750,871     | 745,215          | (5,656)           |
| Total Other Financing<br>Sources (Uses)                              | 750,871          | 750,871     | 745,215          | (5,656)           |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u>\$ -</u>      | <u>\$ -</u> | (6,212)          | <u>\$ (6,212)</u> |
| Fund Balance - Beginning of Year                                     |                  |             | 21,735           |                   |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                  |             | <u>\$ 15,523</u> |                   |

**CITY OF SEASIDE  
BUDGETARY COMPARISON SCHEDULE  
CUTINO PARK BOND FUND  
YEAR ENDED JUNE 30, 2021**

|                                                                      | Budgeted Amounts    |                     |                   | Variance with    |
|----------------------------------------------------------------------|---------------------|---------------------|-------------------|------------------|
|                                                                      | Original            | Final               | Actual            | Final Budget     |
| <b>REVENUES</b>                                                      |                     |                     |                   |                  |
| Use of Money and Property                                            | \$ -                | \$ -                | \$ 68             | \$ 68            |
| Total Revenues                                                       | -                   | -                   | 68                | 68               |
| <b>EXPENDITURES</b>                                                  |                     |                     |                   |                  |
| Current:                                                             |                     |                     |                   |                  |
| General Government                                                   | -                   | -                   | 152               | (152)            |
| Debt Service:                                                        |                     |                     |                   |                  |
| Principal                                                            | 190,000             | 190,000             | 190,000           | -                |
| Interest and Fiscal Charges                                          | 189,619             | 189,619             | 189,619           | -                |
| Total Expenditures                                                   | 379,619             | 379,619             | 379,771           | (152)            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | (379,619)           | (379,619)           | (379,703)         | (84)             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                     |                     |                   |                  |
| Transfers In                                                         | -                   | -                   | 93,932            | 93,932           |
| Total Other Financing<br>Sources (Uses)                              | -                   | -                   | 93,932            | 93,932           |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | <u>\$ (379,619)</u> | <u>\$ (379,619)</u> | (285,771)         | <u>\$ 93,848</u> |
| Fund Balance - Beginning of Year                                     |                     |                     | 1,026,366         |                  |
| <b>FUND BALANCE - END OF YEAR</b>                                    |                     |                     | <u>\$ 740,595</u> |                  |



## **INTERNAL SERVICE FUNDS**



**CITY OF SEASIDE  
FUND DESCRIPTIONS**

**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, 2021**

|                                  | Self-<br>Insurance<br>Fund | Vehicle<br>Maintenance<br>Fund | Management<br>Information<br>Systems<br>Fund | Total               |
|----------------------------------|----------------------------|--------------------------------|----------------------------------------------|---------------------|
| <b>ASSETS</b>                    |                            |                                |                                              |                     |
| Current Assets:                  |                            |                                |                                              |                     |
| Cash and Investments             | \$ 1,838,537               | \$ 505,434                     | \$ 481,561                                   | \$ 2,825,532        |
| Restricted Cash and Investments  | 24,919                     | -                              | -                                            | 24,919              |
| Accounts Receivable              | 33,103                     | -                              | -                                            | 33,103              |
| Prepays                          | -                          | -                              | -                                            | -                   |
| Total Current Assets             | <u>1,896,559</u>           | <u>505,434</u>                 | <u>481,561</u>                               | <u>2,883,554</u>    |
| Capital Assets:                  |                            |                                |                                              |                     |
| Depreciable                      | -                          | 257,375                        | 510,801                                      | 768,176             |
| Less: Accumulated Depreciation   | -                          | (257,375)                      | (388,876)                                    | (646,251)           |
| Total Capital Assets, net        | <u>-</u>                   | <u>-</u>                       | <u>121,925</u>                               | <u>121,925</u>      |
| Total Assets                     | 1,896,559                  | 505,434                        | 603,486                                      | 3,005,479           |
| <b>LIABILITIES</b>               |                            |                                |                                              |                     |
| Current Liabilities:             |                            |                                |                                              |                     |
| Accounts Payable                 | 24,434                     | 79,643                         | 21,692                                       | 125,769             |
| Accrued Salaries and Benefits    | -                          | 5,390                          | 15,313                                       | 20,703              |
| Interest Payable                 | -                          | -                              | 94                                           | 94                  |
| Compensated Absences             | -                          | 2,336                          | 3,164                                        | 5,500               |
| Claims Payable                   | 74,238                     | -                              | -                                            | 74,238              |
| Capital Leases                   | -                          | -                              | -                                            | -                   |
| Due to Other Funds               | -                          | -                              | -                                            | -                   |
| Total Current Liabilities        | <u>98,672</u>              | <u>87,369</u>                  | <u>40,263</u>                                | <u>226,304</u>      |
| Long-Term Liabilities:           |                            |                                |                                              |                     |
| Compensated Absences             | -                          | 17,178                         | 29,110                                       | 46,288              |
| Claims Payable                   | <u>924,601</u>             | <u>-</u>                       | <u>-</u>                                     | <u>924,601</u>      |
| Total Long-Term Liabilities      | <u>924,601</u>             | <u>17,178</u>                  | <u>29,110</u>                                | <u>970,889</u>      |
| Total Liabilities                | 1,023,273                  | 104,547                        | 69,373                                       | 1,197,193           |
| <b>NET POSITION</b>              |                            |                                |                                              |                     |
| Net Investment in Capital Assets | -                          | -                              | 121,925                                      | 121,925             |
| Unrestricted                     | <u>873,286</u>             | <u>400,887</u>                 | <u>412,188</u>                               | <u>1,686,361</u>    |
| Total Net Position               | <u>\$ 873,286</u>          | <u>\$ 400,887</u>              | <u>\$ 534,113</u>                            | <u>\$ 1,808,286</u> |

**CITY OF SEASIDE**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**YEAR ENDED JUNE 30, 2021**

|                                             | Self-<br>Insurance<br>Fund | Vehicle<br>Maintenance<br>Fund | Management<br>Information<br>Systems<br>Fund | Total               |
|---------------------------------------------|----------------------------|--------------------------------|----------------------------------------------|---------------------|
| <b>OPERATING REVENUES</b>                   |                            |                                |                                              |                     |
| Charges for Services                        | \$ 3,434,715               | \$ 569,066                     | \$ 836,731                                   | \$ 4,840,512        |
| Other Revenues                              | 320                        | 37,353                         | -                                            | 37,673              |
| Total Operating Revenues                    | <u>3,435,035</u>           | <u>606,419</u>                 | <u>836,731</u>                               | <u>4,878,185</u>    |
| <b>OPERATING EXPENSES</b>                   |                            |                                |                                              |                     |
| Salaries and Benefits                       | -                          | 254,485                        | 282,235                                      | 536,720             |
| Services and Supplies                       | 147,080                    | 580,097                        | 316,124                                      | 1,043,301           |
| Insurance                                   | 2,440,064                  | -                              | -                                            | 2,440,064           |
| Utilities                                   | -                          | 2,595                          | 100,965                                      | 103,560             |
| Claims and Judgments                        | 200,703                    | -                              | -                                            | 200,703             |
| Depreciation                                | -                          | -                              | 29,264                                       | 29,264              |
| Total Operating Expenses                    | <u>2,787,847</u>           | <u>837,177</u>                 | <u>728,588</u>                               | <u>4,353,612</u>    |
| <b>OPERATING INCOME (LOSS)</b>              | 647,188                    | (230,758)                      | 108,143                                      | 524,573             |
| <b>NONOPERATING REVENUES (EXPENSES)</b>     |                            |                                |                                              |                     |
| Investment Earnings                         | 2,433                      | 1,918                          | 2,467                                        | 6,818               |
| Interest Expense                            | -                          | -                              | -                                            | -                   |
| Total Nonoperating Revenues<br>(Expenses)   | <u>2,433</u>               | <u>1,918</u>                   | <u>2,467</u>                                 | <u>6,818</u>        |
| <b>INCOME (LOSS) BEFORE TRANSFERS</b>       | 649,621                    | (228,840)                      | 110,610                                      | 531,391             |
| Transfers Out                               | -                          | (1,418)                        | (2,369)                                      | (3,787)             |
| <b>CHANGE IN NET POSITION</b>               | 649,621                    | (230,258)                      | 108,241                                      | 527,604             |
| Net Position - Beginning of Year            | <u>223,665</u>             | <u>631,145</u>                 | <u>425,872</u>                               | <u>1,280,682</u>    |
| <b>NET POSITION (DEFICIT) - END OF YEAR</b> | <u>\$ 873,286</u>          | <u>\$ 400,887</u>              | <u>\$ 534,113</u>                            | <u>\$ 1,808,286</u> |

**CITY OF SEASIDE  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2021**

|                                                                                                                  | Self-<br>Insurance<br>Fund | Vehicle<br>Maintenance<br>Fund | Management<br>Information<br>Systems<br>Fund | Total               |
|------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------|----------------------------------------------|---------------------|
| <b>CASH FLOWS FROM OPERATING<br/>ACTIVITIES</b>                                                                  |                            |                                |                                              |                     |
| Cash Receipts from Interfund Services<br>Provided                                                                | \$ 3,417,252               | \$ 606,419                     | \$ 836,731                                   | \$ 4,860,402        |
| Cash Paid to Employees for Services                                                                              | -                          | (247,341)                      | (271,918)                                    | (519,259)           |
| Cash Paid to Suppliers for Goods and<br>Services                                                                 | (2,773,029)                | (579,246)                      | (413,406)                                    | (3,765,681)         |
| Net Cash Provided (Used) by<br>Operating Activities                                                              | 644,223                    | (220,168)                      | 151,407                                      | 575,462             |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>                                                       |                            |                                |                                              |                     |
| Received from Other Funds                                                                                        | -                          | -                              | -                                            | -                   |
| Transfers To Other Funds                                                                                         | -                          | (1,418)                        | (334,699)                                    | (336,117)           |
| Net Cash Provided (Used) by<br>Investing Activities                                                              | -                          | (1,418)                        | (334,699)                                    | (336,117)           |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b>                                              |                            |                                |                                              |                     |
| Acquisition of Capital Assets                                                                                    | -                          | -                              | (90,780)                                     | (90,780)            |
| Proceeds from Sale of Capital Assets                                                                             | 5,548                      | -                              | -                                            | 5,548               |
| Net Cash Provided (Used) by<br>Capital and Related Financing<br>Activities                                       | 5,548                      | -                              | (90,780)                                     | (85,232)            |
| <b>CASH FLOWS FROM INVESTING<br/>ACTIVITIES</b>                                                                  |                            |                                |                                              |                     |
| Interest Received (Paid)                                                                                         | 2,433                      | 1,918                          | 2,467                                        | 6,818               |
| Net Cash Provided (Used) by<br>Investing Activities                                                              | 2,433                      | 1,918                          | 2,467                                        | 6,818               |
| <b>NET INCREASE (DECREASE) IN CASH<br/>AND CASH EQUIVALENTS</b>                                                  | 652,204                    | (219,668)                      | (271,605)                                    | 160,931             |
| Cash and Cash Equivalents - Beginning<br>of Year                                                                 | 1,211,252                  | 725,102                        | 753,166                                      | 2,689,520           |
| <b>CASH AND CASH EQUIVALENTS - END<br/>OF YEAR</b>                                                               | <u>\$ 1,863,456</u>        | <u>\$ 505,434</u>              | <u>\$ 481,561</u>                            | <u>\$ 2,850,451</u> |
| <b>RECONCILIATION OF OPERATING<br/>INCOME (LOSS) TO NET CASH<br/>PROVIDED (USED) BY OPERATING<br/>ACTIVITIES</b> |                            |                                |                                              |                     |
| Operating Income (Loss)                                                                                          | \$ 647,188                 | \$ (230,758)                   | \$ 108,143                                   | \$ 524,573          |
| Adjustments to Reconcile Operating<br>Income (Loss) to Net Cash Provided<br>(Used) by Operating Activities:      |                            |                                |                                              |                     |
| Depreciation                                                                                                     | -                          | -                              | 29,264                                       | 29,264              |
| Changes in Assets, Deferred Outflows<br>of Resources, Liabilities, and Deferred<br>Inflows of Resources:         |                            |                                |                                              |                     |
| (Increase) Decrease in:                                                                                          |                            |                                |                                              |                     |
| Accounts Receivable                                                                                              | (17,783)                   | -                              | -                                            | (17,783)            |
| Increase (Decrease) in:                                                                                          |                            |                                |                                              |                     |
| Accounts Payable                                                                                                 | 16,295                     | 3,446                          | 3,683                                        | 23,424              |
| Accrued Salaries                                                                                                 | -                          | 2,190                          | 3,433                                        | 5,623               |
| Compensated Absences                                                                                             | -                          | 4,954                          | 6,884                                        | 11,838              |
| Claims Liability                                                                                                 | (1,477)                    | -                              | -                                            | (1,477)             |
| Net Cash Provided (Used) by<br>Operating Activities                                                              | <u>\$ 644,223</u>          | <u>\$ (220,168)</u>            | <u>\$ 151,407</u>                            | <u>\$ 575,462</u>   |



## **CUSTODIAL FUNDS**

**CITY OF SEASIDE  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
JUNE 30, 2021**

|                                                                      | Developer<br>Deposits    | Watermaster<br>Fund      | Total Custodial<br>Funds   |
|----------------------------------------------------------------------|--------------------------|--------------------------|----------------------------|
| <b>ASSETS</b>                                                        |                          |                          |                            |
| Cash and Investments                                                 | \$ 786,085               | \$ 899,697               | \$ 1,685,782               |
| Accounts Receivable                                                  | 18,272                   | -                        | 18,272                     |
| Total Assets                                                         | <u>804,357</u>           | <u>899,697</u>           | <u>1,704,054</u>           |
| <b>LIABILITIES</b>                                                   |                          |                          |                            |
| Accounts Payable                                                     | 44,995                   | 12,868                   | 57,863                     |
| Total Liabilities                                                    | <u>44,995</u>            | <u>12,868</u>            | <u>57,863</u>              |
| <b>NET POSITION</b>                                                  |                          |                          |                            |
| Restricted for: Individuals, Organizations, and<br>Other Governments | 759,362                  | 886,829                  | 1,646,191                  |
| Total Net Position                                                   | <u><u>\$ 759,362</u></u> | <u><u>\$ 886,829</u></u> | <u><u>\$ 1,646,191</u></u> |

**CITY OF SEASIDE  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

|                                                           | <u>Developer<br/>Deposits</u> | <u>Watermaster<br/>Fund</u> | <u>Total Custodial<br/>Funds</u> |
|-----------------------------------------------------------|-------------------------------|-----------------------------|----------------------------------|
| <b>ADDITIONS</b>                                          |                               |                             |                                  |
| Contributions from other local governments and developers | \$ 806,711                    | \$ 5,909,947                | \$ 6,716,658                     |
| Total Additions                                           | <u>806,711</u>                | <u>5,909,947</u>            | <u>6,716,658</u>                 |
| <b>DEDUCTIONS</b>                                         |                               |                             |                                  |
| Payments to other local governments and developers        | <u>47,344</u>                 | <u>230,802</u>              | <u>278,146</u>                   |
| Total Deductions                                          | <u>47,344</u>                 | <u>230,802</u>              | <u>278,146</u>                   |
| <b>CHANGE IN NET POSITION</b>                             | 759,367                       | 5,679,145                   | 6,438,512                        |
| Net Position, Beginning of Year, Restated                 | <u>(5)</u>                    | <u>(4,792,316)</u>          | <u>(4,792,321)</u>               |
| <b>NET POSITION, END OF YEAR</b>                          | <u><u>\$ 759,362</u></u>      | <u><u>\$ 886,829</u></u>    | <u><u>\$ 1,646,191</u></u>       |





## **STATISTICAL SECTION**



**CITY OF SEASIDE  
STATISTICAL SECTION OVERVIEW  
FISCAL YEAR 2020–2021**

This part of the City of Seaside's (the City) annual comprehensive 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 |

**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.*

|                                                 |    |
|-------------------------------------------------|----|
| Demographic and Economic Statistics             | 14 |
| Principal Employers                             | 15 |
| Full Time Equivalent City Employees by Function | 16 |

**Operating Information**

*These schedules contain service and infrastructure data to help the readers understand how the information in the City's financial reports relate to the services the City provides and the activities it performs.*

|                                                             |    |
|-------------------------------------------------------------|----|
| Capital Assets and Operating Indicators by Function/Program | 17 |
| Miscellaneous Statistics                                    | 18 |

**CITY OF SEASIDE  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS**

**OPERATING INFORMATION  
SCHEDULE 1**

|                                                              | <u>2012</u>   | <u>2013</u>   | <u>2014</u>   | <u>2015</u>   | <u>2016</u>   | <u>2017</u>   | <u>2018</u>   | <u>2019</u>   | <u>2020</u>   | <u>2021</u>    |
|--------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| <u>Government Activities</u>                                 |               |               |               |               |               |               |               |               |               |                |
| Net Investment in Capital Assets                             | \$ 55,616,126 | \$ 54,478,451 | \$ 51,872,826 | \$ 50,954,744 | \$ 50,040,441 | \$ 49,022,604 | \$ 54,350,475 | \$ 56,622,001 | \$ 54,433,656 | \$ 168,453,241 |
| Restricted                                                   | -             | 1,282,916     | 9,550,630     | 9,710,239     | 9,660,491     | 9,987,477     | 11,041,019    | 13,070,718    | 22,025,754    | 16,529,392     |
| Total Unrestricted - Government Activities                   | 10,670,706    | 11,603,796    | 4,838,270     | (30,609,347)  | (27,683,363)  | (26,815,983)  | (32,746,156)  | (34,262,721)  | (32,454,795)  | (23,913,563)   |
| Total Government Activities                                  | \$ 66,286,832 | \$ 67,365,163 | \$ 66,261,726 | \$ 30,055,636 | \$ 32,017,569 | \$ 32,194,098 | \$ 32,645,338 | \$ 35,429,998 | \$ 44,004,615 | \$ 161,069,070 |
| <u>Business-Type Activities</u>                              |               |               |               |               |               |               |               |               |               |                |
| Net Investment in Capital Assets                             | \$ 9,559,385  | \$ 9,384,853  | \$ 9,327,351  | \$ 9,161,793  | \$ 9,001,236  | \$ 8,838,539  | \$ 8,759,020  | \$ 8,693,218  | \$ 8,630,526  | \$ 8,525,675   |
| Restricted                                                   | 562,469       | 540,257       | 543,036       | 545,635       | 545,635       | 550,634       | 550,634       | 550,634       | 550,635       | 550,633        |
| Total Unrestricted - Business-Type Activities                | 576,405       | 784,227       | 821,517       | 571,472       | 481,764       | 427,342       | 325,542       | (137,586)     | (80,585)      | (146,681)      |
| Total Business-Type Activities                               | \$ 10,698,259 | \$ 10,709,337 | \$ 10,691,904 | \$ 10,278,900 | \$ 10,028,635 | \$ 9,816,515  | \$ 9,635,196  | \$ 9,106,266  | \$ 9,100,576  | \$ 8,929,627   |
| <u>Primary Government</u>                                    |               |               |               |               |               |               |               |               |               |                |
| Net Investment in Capital Assets                             | \$ 65,175,511 | \$ 63,863,304 | \$ 61,200,177 | \$ 60,116,537 | \$ 59,041,677 | \$ 57,861,143 | \$ 63,109,495 | \$ 65,315,219 | \$ 63,064,182 | \$ 176,978,916 |
| Unrestricted Net Position                                    | 11,247,111    | 12,388,023    | 5,659,787     | (30,037,875)  | (27,201,599)  | (26,388,641)  | (32,420,614)  | (34,400,307)  | (32,535,380)  | (24,060,244)   |
| Net Investment in Capital Assets & Unrestricted Net Position | 76,422,622    | 76,251,327    | 66,859,964    | 30,078,662    | 31,840,078    | 31,472,502    | 30,688,881    | 30,914,912    | 30,528,802    | 152,918,672    |
| Restricted Net Position                                      | 562,469       | 1,823,173     | 10,093,666    | 10,255,874    | 10,206,126    | 10,538,111    | 11,591,653    | 13,621,352    | 22,576,389    | 17,080,025     |
| Total Primary Government Net Position                        | \$ 76,985,091 | \$ 78,074,500 | \$ 76,953,630 | \$ 40,334,536 | \$ 42,046,204 | \$ 42,010,613 | \$ 42,280,534 | \$ 44,536,264 | \$ 53,105,191 | \$ 169,998,697 |

Source: City of Seaside

# CITY OF SEASIDE CHANGES IN NET POSITION LAST TEN FISCAL YEARS

## OPERATING INFORMATION SCHEDULE 2

|                                                                                                        | <u>2012</u>       | <u>2013</u>       | <u>2014</u>       | <u>2015</u>       | <u>2016</u>       | <u>2017</u>       | <u>2018</u>       | <u>2019</u>       | <u>2020</u>       | <u>2021</u>       |
|--------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>Primary Government - Program Revenues</u>                                                           |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Governmental Activities                                                                                |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Charges for Services:                                                                                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| General Government                                                                                     | \$ 59,175         | \$ 31,681         | \$ 40,876         | \$ 106,735        | \$ 188,062        | \$ 217,374        | \$ 297,811        | \$ 252,731        | \$ 968,286        | \$ 196,437        |
| Public Safety                                                                                          | 532,572           | 892,514           | 711,176           | 726,544           | 1,390,208         | 702,144           | 899,702           | 704,238           | 613,662           | 306,075           |
| Recreation                                                                                             | 355,048           | 318,484           | 326,626           | 353,884           | 346,200           | 369,254           | 431,753           | 430,767           | 237,205           | 58,659            |
| 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         | 890,107           |
| Community Development                                                                                  | 295,873           | 358,813           | 515,513           | 740,415           | 703,797           | 738,646           | 930,582           | 801,354           | 1,032,421         | 662,754           |
| 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         | 10,522,616        | 3,433,800         |
| 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           | 1,575,799         |
| Total Governmental Activities - Program Revenues                                                       | 5,996,017         | 4,322,774         | 3,761,098         | 6,072,593         | 5,743,833         | 5,438,404         | 9,826,535         | 5,623,263         | 15,501,591        | 7,123,631         |
| Business - Type Activities                                                                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Charges for Services - Water Fund                                                                      | 778,252           | 863,888           | 814,484           | 707,032           | 678,368           | 648,474           | 668,476           | 656,972           | 761,556           | 1,029,925         |
| Charges for Services - Golf Fund                                                                       | 335,413           | 336,333           | 336,913           | 337,153           | 337,053           | 336,613           | 335,663           | 339,363           | 337,362           | 335,013           |
| Total Business - Type Activities Program Revenues                                                      | 1,113,665         | 1,200,221         | 1,151,397         | 1,044,185         | 1,015,421         | 985,087           | 1,004,139         | 996,335           | 1,098,918         | 1,364,938         |
| Total Primary Government - Program Revenues                                                            | 7,109,682         | 5,522,995         | 4,912,495         | 7,116,778         | 6,759,254         | 6,423,491         | 10,830,674        | 6,619,598         | 16,600,509        | 8,488,569         |
| <u>General Revenues &amp; Other Changes in Net Position</u>                                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| 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         | 9,407,981         |
| Gas Tax                                                                                                | 938,940           | 756,186           | 1,054,371         | 843,349           | 699,318           | 616,804           | 706,363           | 576,499           | 705,093           | 707,659           |
| 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        | 19,498,687        |
| 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         | 2,661,684         |
| 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         | 6,615,147         |
| Total Taxes                                                                                            | 23,307,389        | 23,250,867        | 22,619,824        | 23,480,260        | 25,835,698        | 26,254,165        | 29,952,319        | 32,198,166        | 32,868,143        | 38,891,158        |
| Investment Earnings                                                                                    | 609,116           | 436,500           | 638,839           | 523,547           | 50,097            | 80,448            | 203,822           | 296,165           | 296,448           | 499,736           |
| Miscellaneous                                                                                          | 636,769           | 151,842           | 113,086           | 22,779            | 223,414           | 570,180           | 527,169           | 514,565           | 3,305,155         | 1,533,760         |
| Transfers and Other                                                                                    | -                 | 2,860             | 2,400             | 2,531             | 1,693             | 2,035             | 386               | 199,745           | 439               | -                 |
| Total Governmental Activities - General Revenues                                                       | 24,553,274        | 23,842,069        | 23,374,149        | 24,029,117        | 26,110,902        | 26,906,828        | 30,683,696        | 33,208,641        | 36,470,185        | 40,924,654        |
| Business - type Activities                                                                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Investment Earnings                                                                                    | 5,202             | 6,541             | 4,507             | 5,554             | 5,410             | 7,132             | 917               | 14,893            | 4,885             | 1,865             |
| Miscellaneous                                                                                          | -                 | 1,128             | 23,616            | 11,738            | -                 | 14,065            | 1,565             | 1,437             | 26,993            | 3,487             |
| Transfers                                                                                              | -                 | (2,860)           | (2,400)           | (2,531)           | (1,693)           | (2,035)           | (386)             | (399)             | (439)             | -                 |
| Total Business - Type Activities - General Revenues                                                    | 5,202             | 4,809             | 25,723            | 14,761            | 3,717             | 19,162            | 2,096             | 15,931            | 31,439            | 5,352             |
| <b>Total Primary Government-Program Revenues, General Revenues &amp; Other Changes in Net Position</b> | <b>31,668,158</b> | <b>29,369,873</b> | <b>28,312,367</b> | <b>31,160,656</b> | <b>32,873,873</b> | <b>33,349,481</b> | <b>41,516,466</b> | <b>39,844,170</b> | <b>53,102,133</b> | <b>49,418,575</b> |

(continued)

(138)

**CITY OF SEASIDE  
CHANGES IN NET POSITION (CONTINUED)  
LAST TEN FISCAL YEARS**

**OPERATING INFORMATION  
SCHEDULE 2**

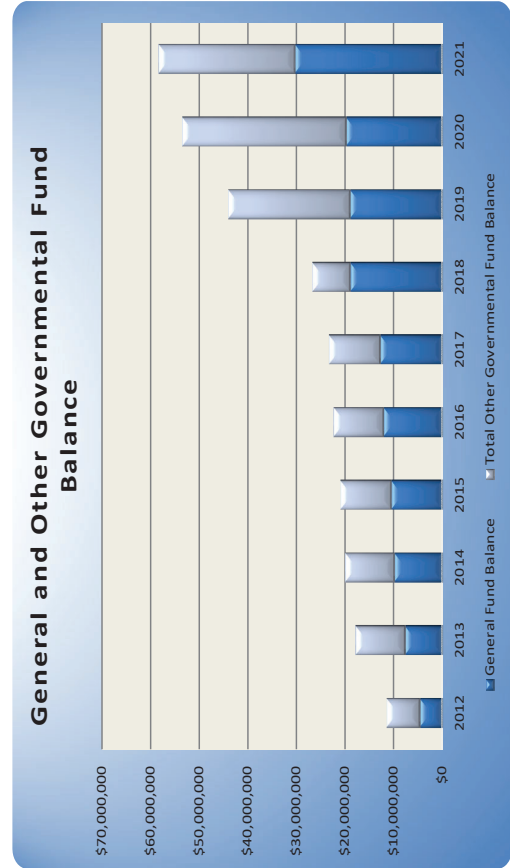
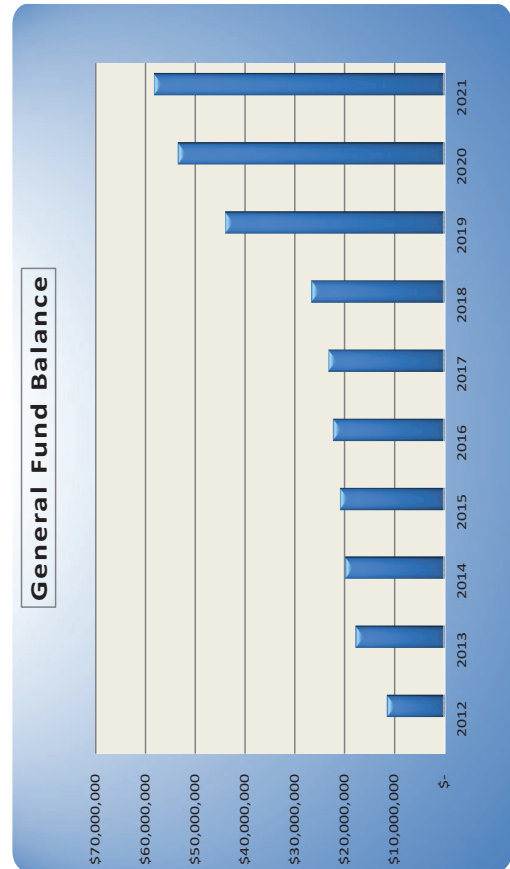
| Expenses                                | <u>2012</u>         | <u>2013</u>         | <u>2014</u>         | <u>2015</u>         | <u>2016</u>         | <u>2017</u>         | <u>2018</u>         | <u>2019</u>         | <u>2020</u>         | <u>2021</u>         |
|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Governmental Activities                 |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| General Government                      |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Public Safety                           | 417,546             | 1,542,274           | 1,377,226           | 1,129,508           | 821,822             | 1,367,688           | 1,459,672           | 1,336,795           | 1,011,992           | 837,279             |
| Recreation                              | 17,250,187          | 16,093,559          | 16,155,119          | 17,056,925          | 18,222,421          | 20,252,913          | 21,624,482          | 22,925,383          | 26,837,769          | 23,518,274          |
| Public Works                            | 1,594,176           | 1,647,702           | 1,837,260           | 2,171,171           | 2,382,676           | 2,119,933           | 2,795,333           | 3,045,073           | 2,756,528           | 2,619,777           |
| Community Development                   | 6,642,734           | 6,245,585           | 6,422,844           | 8,359,219           | 6,275,754           | 6,073,182           | 6,806,717           | 6,054,138           | 8,927,550           | 16,674,814          |
| Interest and fiscal charges             | 2,889,792           | 1,557,164           | 1,767,207           | 1,222,876           | 1,868,761           | 2,026,315           | 2,427,146           | 3,005,889           | 3,500,840           | 3,423,683           |
| Total Governmental Activities Expenses  | 1,624,084           | 383,371             | 378,828             | 364,791             | 321,368             | 328,672             | 311,716             | 1,157,184           | 870,256             | 793,191             |
| Business-Type Activities                |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Water Fund                              | 30,418,519          | 27,469,655          | 27,938,484          | 30,304,490          | 29,892,802          | 32,168,703          | 35,425,066          | 37,524,462          | 43,904,935          | 47,867,018          |
| Golf Fund                               | 520,281             | 763,486             | 765,971             | 732,871             | 839,023             | 803,438             | 842,091             | 1,130,030           | 721,190             | 1,154,566           |
| Total Business-Type Activities Expenses | 288,288             | 430,466             | 428,582             | 423,951             | 430,380             | 412,931             | 417,104             | 411,166             | 414,857             | 386,673             |
| Total Primary Government Expenses       | 808,569             | 1,193,952           | 1,194,553           | 1,156,822           | 1,269,403           | 1,216,369           | 1,259,195           | 1,541,196           | 1,136,047           | 1,541,239           |
| Net Revenue (Expenses)                  | <u>31,227,088</u>   | <u>28,663,607</u>   | <u>29,133,037</u>   | <u>31,461,312</u>   | <u>31,162,205</u>   | <u>33,385,072</u>   | <u>36,684,261</u>   | <u>39,065,658</u>   | <u>45,040,982</u>   | <u>49,408,257</u>   |
| Governmental Activities                 | (24,422,502)        | (23,146,881)        | (24,177,386)        | (24,231,897)        | (24,148,969)        | (26,730,299)        | (25,598,531)        | (31,901,199)        | (28,403,344)        | (40,743,387)        |
| Business-type Activities                | 305,096             | 6,269               | (43,156)            | (112,637)           | (253,982)           | (231,282)           | (255,056)           | (544,861)           | (37,129)            | (176,301)           |
| Total Net Revenue (Expenses)            | <u>(24,117,406)</u> | <u>(23,140,612)</u> | <u>(24,220,542)</u> | <u>(24,344,534)</u> | <u>(24,402,951)</u> | <u>(26,961,581)</u> | <u>(25,853,587)</u> | <u>(32,446,060)</u> | <u>(28,440,473)</u> | <u>(40,919,688)</u> |
| Changes in Net Position                 |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Governmental Activities                 | 130,772             | 695,188             | (803,237)           | (202,780)           | 1,961,933           | 176,529             | 5,085,165           | 1,307,442           | 8,066,841           | 181,267             |
| Business-type Activities                | 310,298             | 11,078              | (17,433)            | (97,876)            | (250,265)           | (212,120)           | (252,960)           | (528,930)           | (5,690)             | (170,949)           |
| Changes in Net Position                 | <u>\$ 441,070</u>   | <u>\$ 706,266</u>   | <u>\$ (820,670)</u> | <u>\$ (300,656)</u> | <u>\$ 1,711,668</u> | <u>\$ (35,591)</u>  | <u>\$ 4,832,205</u> | <u>\$ 778,512</u>   | <u>\$ 8,061,151</u> | <u>\$ 10,318</u>    |

Source: City of Seaside

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

**OPERATING INFORMATION  
SCHEDULE 3**

|                                       | <u>2012</u>   | <u>2013</u>   | <u>2014</u>   | <u>2015</u>   | <u>2016</u>   | <u>2017</u>   | <u>2018</u>   | <u>2019</u>   | <u>2020</u>   | <u>2021</u>   |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <u>General Fund</u>                   |               |               |               |               |               |               |               |               |               |               |
| 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  | \$ 2,655,428  |
| Restricted                            | -             | 27,478        | 76,316        | 98,286        | 98,286        | 482,428       | 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     | 11,459,000    |
| Assigned                              | 564           | 569           | 209           | 4,875         | 4,875         | 4,877         | 4,880         | 4,504         | -             | 504,504       |
| Unassigned                            | (97,348)      | 396,104       | 1,410,727     | 2,464,966     | 4,054,668     | 3,144,680     | 9,278,725     | 3,413,168     | 8,343,680     | 15,181,618    |
| General Fund Balance                  | 4,666,614     | 7,700,992     | 9,887,049     | 10,512,096    | 12,074,341    | 12,803,690    | 18,889,035    | 18,974,801    | 19,815,169    | 30,282,978    |
| <u>Other Governmental Funds</u>       |               |               |               |               |               |               |               |               |               |               |
| 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    | 33,968,661    | 20,157,004    |
| 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     | 8,062,440     |
| 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)   | (2,269,663)   | (286,026)     |
| Total Other Governmental Fund Balance | 6,785,616     | 10,080,115    | 10,011,767    | 10,419,159    | 10,211,755    | 10,443,498    | 7,759,678     | 24,961,323    | 33,576,288    | 27,933,418    |
| Total Governmental Fund Balance       | \$ 11,452,230 | \$ 17,781,107 | \$ 19,898,816 | \$ 20,931,255 | \$ 22,286,096 | \$ 23,247,188 | \$ 26,648,713 | \$ 43,936,124 | \$ 53,391,457 | \$ 58,216,396 |





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

## OPERATING INFORMATION SCHEDULE 4

|                                                                 | 2012              | 2013                | 2014                | 2015                | 2016                | 2017              | 2018                | 2019                 | 2020                 | 2021                |
|-----------------------------------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|----------------------|----------------------|---------------------|
| <b>Revenues</b>                                                 |                   |                     |                     |                     |                     |                   |                     |                      |                      |                     |
| 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        | \$ 38,183,499       |
| Licenses and permits                                            | 276,738           | 298,160             | 435,167             | 569,497             | 453,758             | 547,258           | 746,988             | 603,923              | 685,435              | 813,155             |
| Fines and penalties                                             | 91,140            | 134,837             | 91,877              | 125,689             | 116,750             | 191,194           | 91,341              | 110,728              | 108,119              | 116,266             |
| Use of money and property                                       | 368,560           | 303,882             | 306,163             | 279,813             | 302,797             | 337,310           | 468,163             | 544,684              | 569,931              | 492,918             |
| 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            | 11,818,608           | 6,623,069           |
| Charges for services                                            | 652,951           | 669,340             | 682,744             | 2,054,044           | 1,768,547           | 1,478,879         | 1,707,356           | 1,458,410            | 1,823,977            | 1,045,239           |
| 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            | 1,533,760           |
| <b>Total Revenues</b>                                           | <b>30,555,180</b> | <b>28,158,040</b>   | <b>27,127,858</b>   | <b>29,945,319</b>   | <b>31,536,859</b>   | <b>32,137,738</b> | <b>40,566,140</b>   | <b>38,557,248</b>    | <b>51,017,056</b>    | <b>48,807,906</b>   |
| <b>Expenditures</b>                                             |                   |                     |                     |                     |                     |                   |                     |                      |                      |                     |
| Current                                                         |                   |                     |                     |                     |                     |                   |                     |                      |                      |                     |
| General Government                                              | 248,923           | 935,513             | 1,056,694           | 984,027             | 810,614             | 1,031,050         | 1,213,228           | 1,167,310            | 730,687              | 241,994             |
| 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           | 21,454,742          |
| 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            | 2,435,607           |
| 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            | 7,563,672           |
| 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            | 3,708,223           |
| 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            | 7,245,880           |
| Debt Service                                                    |                   |                     |                     |                     |                     |                   |                     |                      |                      |                     |
| Principal                                                       | 2,427,813         | 570,518             | 756,217             | 1,077,674           | 995,703             | 986,801           | 701,459             | 835,188              | 1,656,624            | 1,212,175           |
| Interest and Fiscal Charges                                     | 981,233           | 389,537             | 380,166             | 364,445             | 323,882             | 326,786           | 306,648             | 1,042,479            | 887,916              | 824,461             |
| <b>Total Expenditures</b>                                       | <b>31,331,301</b> | <b>24,875,268</b>   | <b>25,237,021</b>   | <b>29,427,191</b>   | <b>30,143,978</b>   | <b>32,263,400</b> | <b>39,881,344</b>   | <b>39,149,523</b>    | <b>40,971,334</b>    | <b>44,686,754</b>   |
| <b>Revenues over (under) Expenditures</b>                       | <b>(776,121)</b>  | <b>3,282,772</b>    | <b>1,890,837</b>    | <b>518,128</b>      | <b>1,392,881</b>    | <b>(125,662)</b>  | <b>684,796</b>      | <b>(592,275)</b>     | <b>10,045,722</b>    | <b>4,121,152</b>    |
| <b>Other Financing Sources (Uses)</b>                           |                   |                     |                     |                     |                     |                   |                     |                      |                      |                     |
| Debt Issuance                                                   | -                 | -                   | -                   | -                   | -                   | -                 | -                   | 16,110,000           | -                    | -                   |
| Premium on Bonds Issued                                         | -                 | -                   | -                   | -                   | -                   | -                 | -                   | 288,670              | -                    | -                   |
| Proceeds from Land Held for Resale                              | -                 | -                   | -                   | -                   | -                   | -                 | -                   | -                    | -                    | 700,000             |
| Sale of Capital Assets                                          | -                 | -                   | -                   | -                   | -                   | -                 | 1,075,080           | -                    | -                    | -                   |
| Capital Leases                                                  | 155,760           | 397,749             | 218,772             | 567,814             | 28,477              | 1,127,047         | 1,610,960           | -                    | -                    | -                   |
| Transfer In                                                     | 5,264,711         | 2,178,123           | 2,562,025           | 2,664,936           | 1,986,367           | 3,084,350         | 1,180,794           | 3,810,797            | 9,021,030            | 11,432,724          |
| 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)          | (11,428,937)        |
| <b>Total Other Financing Sources (Uses)</b>                     | <b>155,760</b>    | <b>409,839</b>      | <b>226,872</b>      | <b>514,311</b>      | <b>(38,040)</b>     | <b>1,086,754</b>  | <b>2,716,729</b>    | <b>16,402,468</b>    | <b>4,175</b>         | <b>703,787</b>      |
| <b>Net Change in Fund Balance</b>                               | <b>(620,361)</b>  | <b>\$ 3,692,611</b> | <b>\$ 2,117,709</b> | <b>\$ 1,032,439</b> | <b>\$ 1,354,841</b> | <b>\$ 961,092</b> | <b>\$ 3,401,525</b> | <b>\$ 15,810,193</b> | <b>\$ 10,049,897</b> | <b>\$ 4,824,939</b> |
| <b>Debt Service as a percentage of non-capital expenditures</b> | <b>11.98%</b>     | <b>3.90%</b>        | <b>4.50%</b>        | <b>4.92%</b>        | <b>4.55%</b>        | <b>4.23%</b>      | <b>3.06%</b>        | <b>5.32%</b>         | <b>6.65%</b>         | <b>5.44%</b>        |

Source: City of Seaside

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

**OPERATING INFORMATION  
SCHEDULE 5**

| Fiscal Year<br>Ending June 30 | Total<br>Taxes | Licenses<br>and Permits | Fines and<br>Forfeitures | Use of Money<br>& Property | Inter-<br>governmental | Charges for<br>Services | Other     |               | Total Governmental |
|-------------------------------|----------------|-------------------------|--------------------------|----------------------------|------------------------|-------------------------|-----------|---------------|--------------------|
|                               |                |                         |                          |                            |                        |                         | Revenues  | Revenues      |                    |
| 2012                          | 22,313,408     | 276,758                 | 91,140                   | 368,560                    | 5,651,665              | 652,951                 | 1,200,698 | \$ 30,555,180 |                    |
| 2013                          | 19,790,958     | 298,160                 | 134,837                  | 303,882                    | 3,542,999              | 669,340                 | 3,417,864 | \$ 28,158,040 |                    |
| 2014                          | 20,732,419     | 435,167                 | 91,877                   | 306,163                    | 3,099,137              | 682,744                 | 1,780,351 | \$ 27,127,858 |                    |
| 2015                          | 22,531,390     | 569,497                 | 125,689                  | 279,813                    | 3,576,581              | 2,054,044               | 808,305   | \$ 29,945,319 |                    |
| 2016                          | 25,029,799     | 453,758                 | 116,750                  | 302,797                    | 3,097,446              | 1,768,547               | 767,762   | \$ 31,536,859 |                    |
| 2017                          | 25,527,624     | 547,258                 | 191,194                  | 337,310                    | 2,715,012              | 1,478,879               | 1,340,461 | \$ 32,137,738 |                    |
| 2018                          | 29,245,956     | 746,988                 | 91,341                   | 468,163                    | 7,497,261              | 1,707,356               | 1,884,155 | \$ 41,641,220 |                    |
| 2019                          | 32,136,232     | 603,923                 | 110,728                  | 544,684                    | 3,206,397              | 1,458,410               | 496,874   | \$ 38,557,248 |                    |
| 2020                          | 32,163,050     | 685,435                 | 108,119                  | 569,931                    | 11,818,608             | 1,823,977               | 3,847,936 | \$ 51,017,056 |                    |
| 2021                          | 38,183,499     | 813,155                 | 116,266                  | 492,918                    | 6,623,069              | 1,045,239               | 1,533,760 | \$ 48,807,906 |                    |

Source: City of Seaside

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

**OPERATING INFORMATION  
SCHEDULE 6**

| Fiscal Year<br>Ending June 30 | Transient   |           |           |           |         |                  |           |           |         |              | Total<br>Governmental<br>Funds |              |
|-------------------------------|-------------|-----------|-----------|-----------|---------|------------------|-----------|-----------|---------|--------------|--------------------------------|--------------|
|                               | Transaction |           | Occupancy | Franchise |         | Business License |           | Utility   |         | Property Tax |                                |              |
|                               | Sales Taxes | Taxes     | Tax       | Taxes     | Taxes   | Taxes            | Taxes     | Users Tax | Secured | Unsecured    |                                | Transfer Tax |
| 2012                          | 4,571,913   | 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   |
| 2013                          | 5,307,695   | 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   |
| 2014                          | 5,902,317   | 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   |
| 2015                          | 6,260,528   | 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   |
| 2016                          | 7,404,844   | 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   |
| 2017                          | 7,647,430   | 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   |
| 2018                          | 9,037,749   | 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   |
| 2019                          | 10,675,832  | 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   |
| 2020                          | 9,486,312   | 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   |
| 2021                          | 13,704,426  | 5,162,732 | 2,661,684 | 1,764,353 | 630,058 | 2,804,068        | 5,234,386 | 73,991    | 99,361  | 6,756,098    | 5,407,738                      | 38,891,157   |

Source: City of Seaside

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

**OPERATING INFORMATION  
SCHEDULE 7**

| <u>Fiscal Year<br/>Ending June 30</u> | <u>Secured</u> | <u>Unsecured</u> | <u>City's Taxable<br/>Assessed Value</u> | <u>% of Change -<br/>from Prior Year</u> | <u>Total Direct<br/>Tax Rate</u> |
|---------------------------------------|----------------|------------------|------------------------------------------|------------------------------------------|----------------------------------|
| 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%                             |
| 2021                                  | 2,617,417,043  | 104,028,528      | \$ 2,721,445,571                         | 5.49%                                    | 1.0%                             |



Source: Hinderliter de Llamas, Monterey County Assessor

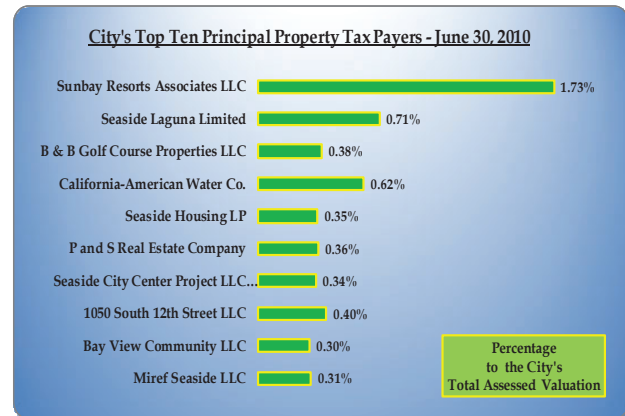
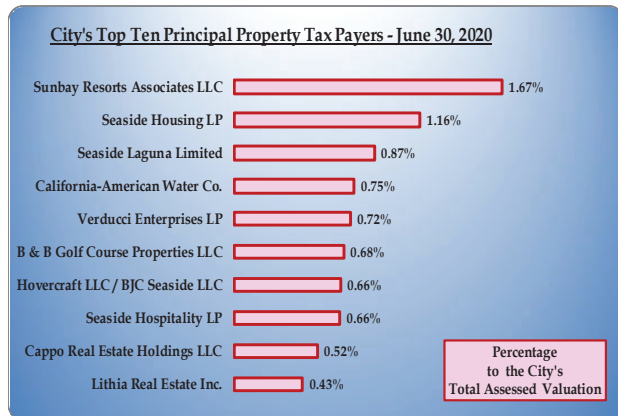
Notes:

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 2011-2012**

**OPERATING INFORMATION  
SCHEDULE 8**

| FY 2020-2021                     |      |                         |                                          | FY 2011-2012                                                    |      |                         |                                          |
|----------------------------------|------|-------------------------|------------------------------------------|-----------------------------------------------------------------|------|-------------------------|------------------------------------------|
| Property Owner                   | Rank | Taxable Assessed Value  | Ratio to Total City's Assessed Valuation | Property Owner                                                  | Rank | Taxable Assessed Value  | Ratio to Total City's Assessed Valuation |
| Sunbay Resorts Associates LLC    | 1    | \$ 39,246,249           | 1.44%                                    | Sunbay Resorts Associates LLC                                   | 1    | \$ 34,591,390           | 2.00%                                    |
| Seaside Housing LP               | 2    | \$ 35,982,037           | 1.32%                                    | Seaside Laguna Limited                                          | 2    | \$ 26,984,646           | 1.56%                                    |
| Seaside Laguna Limited           | 3    | \$ 28,122,012           | 1.03%                                    | B & B Golf Course Properties LLC                                | 3    | \$ 14,706,642           | 0.85%                                    |
| California-American Water Co.    | 4    | \$ 25,092,516           | 0.92%                                    | California-American Water Co.                                   | 4    | \$ 12,926,272           | 0.75%                                    |
| Verducci Enterprises LP          | 5    | \$ 21,184,906           | 0.78%                                    | Seaside Housing LP                                              | 5    | \$ 10,983,460           | 0.64%                                    |
| B & B Golf Course Properties LLC | 6    | \$ 18,098,119           | 0.67%                                    | P and S Real Estate Company                                     | 6    | \$ 10,866,049           | 0.63%                                    |
| Hovercraft LLC / BJC Seaside LLC | 7    | 17,583,024              | 0.65%                                    | Seaside City Center Project LLC<br>(pending appeals on parcels) | 7    | 9,764,663               | 0.56%                                    |
| Seaside Hospitality LP           | 8    | \$ 17,226,246           | 0.63%                                    | 1050 South 12th Street LLC                                      | 8    | \$ 7,398,405            | 0.43%                                    |
| Cappo Real Estate Holdings LLC   | 9    | \$ 16,001,628           | 0.59%                                    | Bay View Community LLC                                          | 9    | \$ 7,358,091            | 0.43%                                    |
| Lithia Real Estate Inc.          | 10   | \$ 12,602,564           | 0.46%                                    | Miref Seaside LLC                                               | 10   | \$ 7,102,448            | 0.41%                                    |
| Total Top 10 Taxpayers' Totals   |      | <u>\$ 231,139,301</u>   | <b>8.49%</b>                             | Total Top 10 Taxpayers' Totals                                  |      | <u>\$ 142,682,066</u>   | <b>8.25%</b>                             |
| City's Total Assessed Valuation  |      | <u>\$ 2,721,445,571</u> | <b>100%</b>                              | City's Total Assessed Valuation                                 |      | <u>\$ 1,729,492,140</u> | <b>100%</b>                              |



Source:  
Monterey County Tax Roll  
HdL, Coren Cone

**CITY OF SEASIDE  
TOP 25 SALES TAX PRODUCERS  
(IN ALPHABETICAL ORDER)  
2011-2012 AND 2020-2021**

**OPERATING INFORMATION  
SCHEDULE 9**

**Top 25 Sales Tax Producers  
(In Alphabetical Order)**

| <u>2020 -2021</u>                                  |                                           | <u>2011 - 2012</u>               |                           |
|----------------------------------------------------|-------------------------------------------|----------------------------------|---------------------------|
| Audi Leasing Ltd Bentley Leasing                   | Lexus Monterey Peninsula                  | 7 Eleven                         | Granite Rock              |
| Audi Monterey Peninsula                            | Porsche Monterey                          | Arco AM PM                       | Home Depot                |
| BMW of Monterey                                    | Premier Chevrolet And Cadillac Of Seaside | Audi Monterey Peninsula          | Land Rover Monterey       |
| Built In Distributors                              | Quick Lane                                | BMW of Monterey                  | Porsche Monterey          |
| Cardinale Nissan                                   | Reef                                      | Built In Distributors            | Quick Lane                |
| Cypress Coast Subaru                               | Seaside Chyslr Dodge Jeep Ram             | Butts Acura                      | Rod & Ros Gas & Food Mart |
| Ferguson Enterprises                               | Seaside Shell                             | Butts Chevrolet Cadillac         | Seaside Shell             |
| Granite Rock                                       | Tesla Motors                              | Cardinale Nissan                 | Seaside Union 76          |
| Higher Level of Care Seaside                       | Toyota Lease Trust                        | Chilis                           | Smart & Final             |
| Home Depot                                         | Val Strough Honda Mazda                   | Cost Plus World Market           | Val Strough Honda Mazda   |
| In N Out Burger                                    | Victory Toyota                            | Cypress Coast Subaru             | Victory Toyota Lexus      |
| Jaguar Monterey Land Rover Monterey Volvo Monterey | Victory Toyota Lexus                      | Ferguson Enterprises             | Walgreens                 |
| Land Rover Monterey                                |                                           | Financial Services Vehicle Trust |                           |

Source: HdL

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

## **OPERATING INFORMATION** **SCHEDULE 10**

(Per \$100 Assessed Valuation)

|                                                 | <u>2012</u>            | <u>2013</u>            | <u>2014</u>            | <u>2015</u>            | <u>2016</u>            | <u>2017</u>            | <u>2018</u>            | <u>2019</u>            | <u>2020</u>            | <u>2021</u>            |
|-------------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| City Basic Levy (1)                             | 1.000 %                | 1.000 %                | 1.000 %                | 1.000 %                | 1.000 %                | 1.000 %                | 1.000 %                | 1.000 %                | 1.000 %                | 1.000 %                |
| Overlapping Rates:                              |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Monterey Peninsula College Series A, B, & C     | 0.02357 %              | 0.02237 %              | 0.01577 %              | 0.03247 %              | 0.02304 %              | 0.02234 %              | 0.02166 %              | 0.02119 %              | 0.02048 %              | 0.02017 %              |
| Monterey Peninsula Unified 2010 Series A        | <u>0.02879 %</u>       | <u>0.02797 %</u>       | <u>0.02131 %</u>       | <u>0.02277 %</u>       | <u>0.03000 %</u>       | <u>0.03000 %</u>       | <u>0.02890 %</u>       | <u>0.09196 %</u>       | <u>0.11707 %</u>       | <u>0.04145 %</u>       |
| Total Overlapping Rates                         | 0.05236 %              | 0.05034 %              | 0.03708 %              | 0.05524 %              | 0.05304 %              | 0.05234 %              | 0.05056 %              | 0.11315 %              | 0.13755 %              | 0.06162 %              |
| <b>Total Direct and Overlapping (2) Rates</b>   | <u><b>1.05236%</b></u> | <u><b>1.05034%</b></u> | <u><b>1.03708%</b></u> | <u><b>1.05524%</b></u> | <u><b>1.05304%</b></u> | <u><b>1.05234%</b></u> | <u><b>1.05056%</b></u> | <u><b>1.11315%</b></u> | <u><b>1.13755%</b></u> | <u><b>1.06162%</b></u> |
| City's Share of 1 % Levy per Proposition 13 (3) | 0.177 %                | 0.776 %                | 0.178 %                | 0.178 %                | 0.178 %                | 0.178 %                | 0.178 %                | 0.178 %                | 0.178 %                | 0.178 %                |
| Voter Approved City Debt Rate                   | 0.000 %                | 0.000 %                | 0.000 %                | 0.000 %                | 0.000 %                | 0.000 %                | 0.000 %                | 0.000 %                | 0.000 %                | 0.000 %                |
| Redevelopment Rate (4)                          | 1.000 %                | n/a                    | n/a                    | n/a                    | n/a                    | n/a                    | n/a                    | n/a                    | n/a                    | n/a                    |
| Total Direct Rate (5)                           | 64.313 %               | 64.206 %               | 18.098 %               | 18.080 %               | 18.064 %               | 18.053 %               | 18.038 %               | 18.043 %               | 18.012 %               | 18.001 %               |

**Notes:**

<sup>1</sup>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.

<sup>2</sup>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.

<sup>3</sup>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 within the City. The ERAF portion of the City's Levy has been subtracted where known.

<sup>4</sup>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.

<sup>5</sup>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**

| <u>Fiscal Year<br/>Ending June 30</u> | <u>Taxable<br/>Assessed<br/>Valuation</u> | <u>Property<br/>Tax Levies</u> | <u>Property Tax<br/>Collections</u> | <u>Percentage<br/>of Collections</u> |
|---------------------------------------|-------------------------------------------|--------------------------------|-------------------------------------|--------------------------------------|
| 2012                                  | 1,729,492,140                             | 3,987,517                      | 3,896,417                           | 97.72%                               |
| 2013                                  | 1,713,389,873                             | 3,950,392                      | 3,851,877                           | 97.51%                               |
| 2014                                  | 1,796,501,318                             | 4,142,013                      | 4,041,845                           | 97.58%                               |
| 2015                                  | 1,947,956,363                             | 4,491,208                      | 4,386,410                           | 97.67%                               |
| 2016                                  | 2,055,048,202                             | 4,738,119                      | 4,630,765                           | 97.73%                               |
| 2017                                  | 2,174,493,548                             | 5,013,295                      | 4,892,145                           | 97.58%                               |
| 2018                                  | 2,287,820,166                             | 5,274,798                      | 5,154,972                           | 97.73%                               |
| 2019                                  | 2,427,425,296                             | 5,597,643                      | 5,596,120                           | 99.97%                               |
| 2020                                  | 2,579,769,863                             | 5,947,917                      | 5,888,949                           | 99.01%                               |
| 2021                                  | 2,721,445,571                             | 6,274,021                      | 6,248,602                           | 99.59%                               |



Source:

City of Seaside and County of Monterey, Property Tax Revenue



**CITY OF SEASIDE  
LEGAL DEBT MARGIN INFORMATION  
JUNE 30, 2021**

**OPERATING INFORMATION  
SCHEDULE 12**

|                                              |                       |
|----------------------------------------------|-----------------------|
| Total Assessed Value of Property             | \$ 2,721,445,571      |
| Debt limit percentage ( per Government Code) | <u>15%</u>            |
| Total Debt Limit                             | \$ 408,216,836        |
| Amount of Debt Applicable to Debt Limit      | <u>-</u>              |
| Legal Debt Margin                            | <u>\$ 408,216,836</u> |

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, 2021**

**OPERATING INFORMATION**  
**SCHEDULE 13**

|                                 | <u>2012</u>      | <u>2013</u>      | <u>2014</u>      | <u>2015</u>      | <u>2016</u>     | <u>2017</u>     | <u>2018</u>      | <u>2019</u>      | <u>2020</u>      | <u>2021</u>      |
|---------------------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|------------------|------------------|------------------|------------------|
| <b>Governmental Activities</b>  |                  |                  |                  |                  |                 |                 |                  |                  |                  |                  |
| Lease Revenue Bonds             | \$ 6,200         | \$ 5,975         | \$ 5,715         | \$ 5,420         | \$ 5,085        | \$ 4,710        | \$ 4,290         | \$ 19,905        | \$ 18,980        | \$ 17,990        |
| 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            | 1,382            |
| Total bonds and notes payable   | \$ 8,114         | \$ 7,941         | \$ 8,116         | \$ 7,418         | \$ 6,259        | \$ 6,200        | \$ 7,075         | \$ 22,286        | \$ 20,584        | \$ 19,372        |
| <b>Business Type</b>            |                  |                  |                  |                  |                 |                 |                  |                  |                  |                  |
| Bonds Payable 3                 | 3,827            | 3,770            | 3,667            | 3,600            | 3,527           | 3,450           | 3,415            | 3,325            | 3,235            | 3,120            |
| Capital Leases                  | -                | -                | -                | -                | -               | -               | -                | -                | 12               | 7                |
| Total bonds and notes payable   | \$ 3,827         | \$ 3,770         | \$ 3,667         | \$ 3,600         | \$ 3,527        | \$ 3,450        | \$ 3,415         | \$ 3,325         | \$ 3,247         | \$ 3,127         |
| <b>Total Outstanding Debt</b>   | <b>\$ 11,941</b> | <b>\$ 11,711</b> | <b>\$ 11,783</b> | <b>\$ 11,018</b> | <b>\$ 9,786</b> | <b>\$ 9,650</b> | <b>\$ 10,490</b> | <b>\$ 25,611</b> | <b>\$ 23,831</b> | <b>\$ 22,499</b> |
| Percentage of Personal Income   | 35.85%           | 34.92%           | 35.22%           | 32.34%           | 28.64%          | 28.16%          | 31.06%           | 76.37%           | N/A              | N/A              |
| Percentage of Assessed Value    | 0.0141%          | 0.0139%          | 0.0140%          | 0.0120%          | 0.0101%         | 0.0103%         | 0.0107%          | 0.0257%          | 0.0239%          | 0.0216%          |
| Net outstanding debt Per Capita | \$358.46         | \$349.23         | \$352.19         | \$323.38         | \$286.43        | \$281.59        | \$310.58         | \$763.66         | N/A              | 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.
4. The outstanding debt of governmental and business-type activities includes an adjustment for unamortized premiums and discounts.

**CITY OF SEASIDE  
DIRECT AND OVERLAPPING BONDED DEBT  
JUNE 30, 2021**

**OPERATING INFORMATION  
SCHEDULE 14**

2020-21 Assessed Valuation: \$2,721,445,571

|                                                                  | Total Debt        |                         | City's Share of     |
|------------------------------------------------------------------|-------------------|-------------------------|---------------------|
| <u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>           | <u>6/30/2021</u>  | <u>% Applicable (1)</u> | <u>Debt 6/30/21</u> |
| Monterey Peninsula Community College District                    | \$109,868,522     | 6.674%                  | \$7,332,625         |
| Monterey Peninsula Unified School District                       | 220,056,122       | 18.417%                 | <u>40,527,736</u>   |
| TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT             |                   |                         | \$47,860,361        |
| <br><u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>             |                   |                         |                     |
| Monterey County General Fund Obligations                         | \$139,253,793     | 3.674%                  | \$5,116,184         |
| Monterey County Board of Education Certificates of Participation | 5,006,000         | 3.674%                  | 183,920             |
| <b>City of Seaside General Fund Obligations</b>                  | <b>15,250,000</b> | <b>100%</b>             | <b>15,250,000</b>   |
| <b>City of Seaside Pension Obligation Bonds</b>                  | <b>2,740,000</b>  | <b>100%</b>             | <b>2,740,000</b>    |
| Monterey County Water Resources Agency General Fund Obligations  | 20,370,000        | 3.674%                  | <u>748,394</u>      |
| TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT             |                   |                         | \$24,038,498        |
| Less: Monterey County supported obligations                      |                   |                         | 121,139             |
| City of Seaside supported obligations                            |                   |                         | <u>10,565,000</u>   |
| TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT               |                   |                         | \$13,352,359        |
| <br><u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>    |                   |                         |                     |
| Fort Ord Reuse Authority Tax Allocation Bonds                    | \$30,705,000      | 34.889%                 | \$10,712,667        |
| City of Seaside Tax Allocation Bonds                             | \$1,850,000       | 100%                    | <u>\$1,850,000</u>  |
|                                                                  |                   |                         | \$12,562,667        |
| <br><b>TOTAL GROSS DIRECT DEBT</b>                               |                   |                         | <b>\$17,990,000</b> |
| <b>TOTAL NET DIRECT DEBT</b>                                     |                   |                         | <b>\$7,425,000</b>  |
| TOTAL GROSS OVERLAPPING DEBT                                     |                   |                         | \$66,471,526        |
| TOTAL NET OVERLAPPING DEBT                                       |                   |                         | \$66,350,387        |
| <br>GROSS COMBINED TOTAL DEBT                                    |                   |                         | \$84,461,526 (2)    |
| NET COMBINED TOTAL DEBT                                          |                   |                         | \$73,775,387        |

- (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 obligation

Ratios to 220-21 Assessed Valuation:

|                                                      |              |
|------------------------------------------------------|--------------|
| Total Direct and Overlapping Tax and Assessment Debt | 1.76%        |
| <b>Total Gross Direct Debt (\$17,990,000)</b>        | <b>0.66%</b> |
| <b>Total Net Direct Debt (\$7,425,000)</b>           | <b>0.27%</b> |
| Gross Combined Total Debt                            | 3.10%        |
| Net Combined Total Debt                              | 2.71%        |

Ratios to Redevelopment Successor Agency Incremental Valuation (\$1,615,452,458):

|                                      |       |
|--------------------------------------|-------|
| Total Overlapping Tax Increment Debt | 0.78% |
|--------------------------------------|-------|

Source: California Municipal Statistics, Inc.

**CITY OF SEASIDE  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN CALENDAR YEARS**

**OPERATING INFORMATION  
SCHEDULE 15**

| <b>Calendar<br/>Year</b> | <b><u>Population</u></b> | <b><u>Personal Income<br/>(in thousands)</u></b> | <b><u>Personal Income<br/>Per Capita</u></b> | <b>City's<br/><u>Unemployment Rate</u></b> | <b><u>Median Age</u></b> | <b>% of Population</b>                      |                     | <b>% of Population<br/>over 25 with<br/>Bachelor's Degree</b> |
|--------------------------|--------------------------|--------------------------------------------------|----------------------------------------------|--------------------------------------------|--------------------------|---------------------------------------------|---------------------|---------------------------------------------------------------|
|                          |                          |                                                  |                                              |                                            |                          | <b>over 25 with High<br/>School Diploma</b> | <b>over 25 with</b> |                                                               |
| <b>2012</b>              | 33,312                   | \$ 728,733                                       | \$ 21,876                                    | 5.8%                                       | 30.7                     | 72.7%                                       | 19.8%               |                                                               |
| <b>2013</b>              | 33,534                   | \$ 761,322                                       | \$ 22,703                                    | 5.4%                                       | 30.9                     | 73.2%                                       | 21.8%               |                                                               |
| <b>2014</b>              | 33,456                   | \$ 753,998                                       | \$ 22,537                                    | 9.3%                                       | 31.1                     | 74.2%                                       | 22.5%               |                                                               |
| <b>2015</b>              | 34,071                   | \$ 726,779                                       | \$ 21,331                                    | 8.3%                                       | 31.6                     | 72.6%                                       | 22.9%               |                                                               |
| <b>2016</b>              | 34,165                   | \$ 719,671                                       | \$ 21,064                                    | 7.8%                                       | 31.8                     | 75.8%                                       | 22.0%               |                                                               |
| <b>2017</b>              | 34,270                   | \$ 736,654                                       | \$ 21,561                                    | 7.5%                                       | 31.2                     | 76.1%                                       | 21.6%               |                                                               |
| <b>2018</b>              | 33,776                   | \$ 782,175                                       | \$ 23,157                                    | 2.7%                                       | 31.9                     | 76.9%                                       | 22.6%               |                                                               |
| <b>2019</b>              | 33,537                   | \$ 842,577                                       | \$ 25,123                                    | 2.7%                                       | 32.3                     | 80.1%                                       | 23.0%               |                                                               |
| <b>2020</b>              | 32,121                   | \$ 888,707                                       | \$ 27,667                                    | 9.8%                                       | 32.8                     | 80.7%                                       | 23.3%               |                                                               |

Source: HdL, Coren & Cone

**CITY OF SEASIDE  
PRINCIPAL EMPLOYERS  
2020-2021**

OPERATING INFORMATION  
SCHEDULE 16

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

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

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

**OPERATING INFORMATION  
SCHEDULE 17**

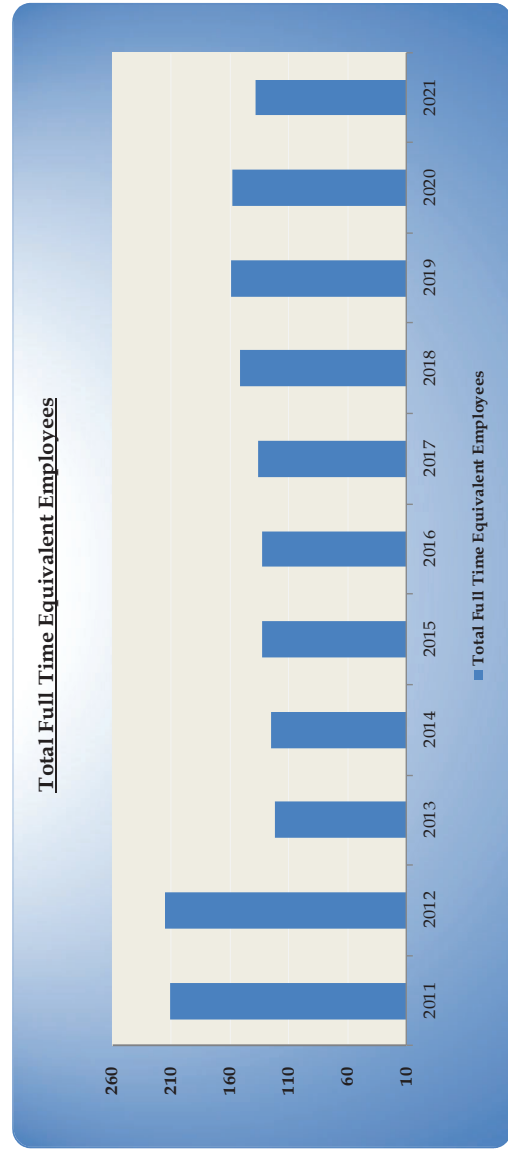
| <u>FTE by Department</u>                    | <u>2011</u>   | <u>2012</u>   | <u>2013</u>   | <u>2014</u>   | <u>2015</u>   | <u>2016</u>   | <u>2017</u>   | <u>2018</u>   | <u>2019</u>   | <u>2020</u>   | <u>2021</u>   |
|---------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Office of the City Manager                  | 14.00         | 14.00         | 4.00          | 4.00          | 8.00          | 6.00          | 3.00          | 3.00          | 4.00          | 5.00          | 3.00          |
| City Attorney                               | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 2.00          | 1.00          | 1.00          |
| Legislative Body                            | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          |
| Administrative Services                     | 10.50         | 11.50         | 8.00          | 8.00          | 8.00          | 6.00          | 8.00          | 8.00          | 10.00         | 10.00         | 7.00          |
| Human Resources*                            | n/a           | n/a           | n/a           | n/a           | n/a           | 2.00          | 2.00          | 3.00          | 3.00          | 3.00          | 3.00          |
| Public Safety                               | 73.00         | 73.00         | 46.00         | 47.00         | 51.00         | 50.00         | 50.00         | 53.00         | 54.00         | 54.00         | 44.00         |
| Fire                                        | 34.50         | 34.50         | 23.00         | 24.00         | 23.00         | 25.00         | 25.00         | 26.00         | 28.00         | 28.00         | 27.00         |
| Recreation**                                | n/a           | n/a           | n/a           | n/a           | n/a           | 2.00          | 5.00          | 6.00          | 6.00          | 5.00          | 4.00          |
| Engineering & Public Works                  | n/a           | n/a           | n/a           | n/a           | n/a           | n/a           | 29.00         | 37.00         | 37.00         | 37.00         | 33.00         |
| Community Development                       | n/a           | n/a           | n/a           | n/a           | n/a           | n/a           | 8.00          | 10.00         | 10.00         | 10.00         | 11.00         |
| Resource Management***                      | 73.00         | 76.00         | 35.00         | 36.00         | 37.00         | 36.00         | n/a           | n/a           | n/a           | n/a           | n/a           |
| <b>Total Full Time Equivalent Employees</b> | <b>211.00</b> | <b>215.00</b> | <b>122.00</b> | <b>125.00</b> | <b>133.00</b> | <b>133.00</b> | <b>136.00</b> | <b>152.00</b> | <b>159.00</b> | <b>158.00</b> | <b>138.00</b> |

\* 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

| <u>Function</u>             | <u>Facility</u>                      | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|-----------------------------|--------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Public Safety</b>        | Fire calls                           | 2,421       | 2,585       | 2,572       | 2,852       | 2,969       | 2,986       | 3,068       | 3,288       | (b) 2945    | 3,013       |
|                             | Fire Vehicles                        | 13          | 12          | 14          | 14          | 14          | 12          | 12          | 12          | 7           | 11          |
| <b>Public Works</b>         | Police calls                         | 48,795      | 47,475      | 47,024      | 48,606      | 48,349      | 35,645      | 41,580      | 39,122      | 41,590      | 29,732      |
|                             | Police Vehicles                      | 34          | 39          | 46          | 39          | 37          | 35          | 36          | 37          | 36          | 40          |
|                             | Streets miles                        | 66          | 66          | 86          | 92          | 92          | 92          | 92          | 92          | 92          | * 92        |
|                             | Streetlights                         | 334         | 334         | 652         | 652         | 652         | 652         | 652         | 652         | 652         | * 652       |
| <b>Parks and Recreation</b> | Traffic Signals                      | 19          | 19          | 19          | 19          | 19          | 19          | 20          | 20          | 22          | * 22        |
|                             | Public Works Vehicles                | 26          | 23          | 25          | 23          | 24          | 25          | 29          | 42          | 44          | * 44        |
|                             | Dog Park (a)                         | 0           | 0           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | * 1         |
|                             | Pre school - children served         | 366         | 532         | 483         | 680         | 440         | 418         | 434         | 451         | (c) 300     | (c) 278     |
|                             | Parks                                | 24          | 24          | 24          | 24          | 24          | 24          | 24          | 21          | 21          | 21          |
|                             | Recreation programs - persons served | 3,597       | 3,190       | 3,547       | 5,243       | 4,971       | 3,024       | 5,466       | 5,801       | 11,274      | 10,478      |
|                             | Senior Center - meals served         | 3,291       | 3,475       | 4,083       | 4,538       | 3,596       | 3,381       | 3,942       | 3,966       | 2,232       | 2,453       |
|                             | Pool Attendance                      | 2,330       | 2,835       | 2,330       | 2,542       | 3,216       | 8,512       | 8,640       | 8,589       | (c) 7963    | (c) 8,213   |

\* Numbers not updated for 2020-2021

- (a) Moved from Parks to Public Works
- (b) Reduction in fire calls of 9.6% March - June 2020 (COVID-19 Shelter In Place).
- (c) Reduction in programs due to COVID-19 restrictions.

Source: City of Seaside

**CITY OF SEASIDE  
MISCELLANEOUS STATISTICS  
JUNE 30, 2021**

**OPERATING INFORMATION  
SCHEDULE 19**

**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                           | 34,566 |        |
| Male                                       | 17,574 | 50.8%  |
| Female                                     | 16,992 | 49.2%  |
| Age 0 - 15                                 | 7,335  | 21.2%  |
| Age 15 - 25                                | 5,048  | 14.6%  |
| Age 25 - 35                                | 6,098  | 17.6%  |
| Age 35 - 45                                | 4,411  | 12.8%  |
| Age 45 - 65                                | 7,871  | 22.8%  |
| Age over 65                                | 3,803  | 11.0%  |
| Median Age                                 | 32.8   |        |
| White                                      | 11,185 | 32.36% |
| Hispanic                                   | 14,690 | 42.50% |
| Black or African American                  | 2,348  | 6.79%  |
| Asian                                      | 3,352  | 9.70%  |
| American Indian and Alaska Native          | 61     | 0.18%  |
| Native Hawaiian and Other Pacific Islander | 878    | 2.54%  |
| Other                                      | 88     | 0.25%  |
| 2 or More Races                            | 1,964  | 5.68%  |
|                                            | 34,566 | 100.0% |

**Housing Characteristics**

|                        |        |       |                                |
|------------------------|--------|-------|--------------------------------|
| Total housing units    | 11,749 |       |                                |
| Occupied housing units | 10,823 | 100%  | Population<br>by housing type: |
| Owner-occupied         | 4,366  | 40.3% | 12,812                         |
| Renter-occupied        | 6,457  | 59.7% | 20,438                         |
|                        |        |       | 33,250                         |

Source: California State Department of Finance, American Community Survey 2019;  
U. S. Census Bureau, 2020 Demographic Profile Data





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, 2021 and have issued our report thereon dated February 24, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, 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***

##### **Accounting Policies**

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.

As described in Note 1, the City changed accounting policies related to fiduciary activities by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, Fiduciary Activities, in 2021. Accordingly, beginning net position and fund balance have been restated, as described in Note 4G.

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.

##### **Accounting Estimates**

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.
- Management's estimate of the acquisition value of land transfers from Fort Ord Reuse Authority (FORA) are based on recent sales of similar parcels.

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:

- Decrease of \$1,400,000 to cash and beginning net position in the Successor Agency Fund to accurately reflect beginning cash balance at July 1, 2020. This overstatement was caused by a \$1,400,000 wire transfer to the Successor Agency for land sales which was subsequently transferred to the General Fund during the prior year and not properly adjusted in the private purpose trust fund to reflect the outflow of cash.
- Increase of \$116,883,188 to reflect estimated value of land contributed to the City from Fort Ord Reuse Authority during the prior year.

#### ***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 date February 24, 2022 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.

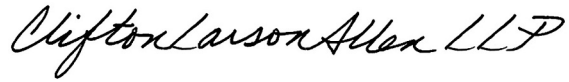
With respect to the combining and individual fund statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated 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 February 24, 2022.

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.

\* \* \*

To the Honorable Mayor  
Members of the City Council  
City of Seaside  
Page 4

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.

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

**CliftonLarsonAllen LLP**

Roseville, California  
February 24, 2022



## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Mayor and Council Members  
City of Seaside, California

We have performed the procedures enumerated below on the Appropriations Limit calculation of the City of Seaside as of and for the year ended June 30, 2021. The City of Seaside management is responsible for the Appropriations Limit calculation.

The City of Seaside has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of presenting the Appropriation Limit calculation in accordance with the requirements of Section 1.5 of Article XIII-B of the California Constitution and Proposition 111. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Obtain the completed Appropriations Limit Calculation and compare 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 the 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.

Honorable Mayor and Council Members  
City of Seaside, California

4. Add 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.

We were engaged by the City of Seaside to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Appropriations Limit calculation of the City of Seaside. 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.

We are required to be independent of the City of Seaside and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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**

Roseville, California  
August 3, 2021



## **CITY OF SEASIDE STAFF REPORT**

**Item No.: 8.E.**

**TO:** City Council

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Dominique Davis, City Clerk

**DATE:** March 3, 2022

**SUBJECT: APPROVE APPOINTMENTS TO COMMUNITY SAFETY ADVISORY  
COMMISSION AND PLANNING COMMISSION**

---

### **RECOMMENDATION**

Accept the appointments of Silia Foliaki to the Community Safety Advisory Commission and Rita Burks to the Planning Commission as recommended by the Mayor.

### **BACKGROUND**

The Mayor appoints members to the City's Boards, Commissions and Committees, which serve as advisory boards to the City Council. The purpose of the advisory boards is to supplement the City Council's skills and abilities to help guide the organization toward its mission. They also serve as an important link between the City Council and the Community by providing direct involvement in policy-making and communication of vital information.

The Mayor makes appointments to these advisory boards, while the City Manager designates Department Heads or other staff members to serve as staff liaisons that regularly attend meetings and provide technical support.

The Mayor has made the following appointments:

#### **APPLICANT**

Silia Foliaki  
Rita Burks  
Hufemia Ruiz

#### **ADVISORY BODY**

Community Safety Advisory Commission  
Planning Commission  
Community Safety Advisory Commission

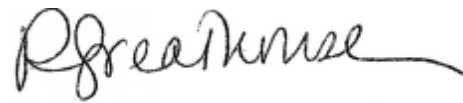
### **FISCAL IMPACT**

None.

**ATTACHMENTS**

1. Appointee Application - Silia Foliaki
  2. Appointee Application - Rita Burks
  3. Appointee Application - Hufemia Ruiz Perez
- 

Reviewed for Submission to the City Council by:

A handwritten signature in black ink, appearing to read "R Greathouse", with a long horizontal flourish extending to the right.

---

Roberta Greathouse, Acting City Manager





# City of Seaside

City Clerk's Office

## Application for Appointment to a City Board/Commission/Committee

City Clerk's Date Stamp

**FORM IS FILLABLE ONLINE - IF FILLING BY HAND, PLEASE PRINT CLEARLY**

To serve on: \_\_\_\_\_  
Please list the Board/Commission/Committee that you would like to be considered for

Name: Silia Foliaki

Address: 1032 Sonoma Avenue, Seaside, CA 93955

Email: foliaki1@att.net Telephone: (831) 760-0301

### Background/Education/Experience/Special Skills (attach additional pages if needed):

My name is Silia Foliaki. I am 54 years of age. I was born on the beautiful island of Tonga, in the South Pacific. My family and I then migrated to American Samoa, when I was 1 years old. It was after 12 years, we moved to the sweet city of Seaside. I then attended King Middle School and graduated from our great Seaside High School. In the next 5 years, I obtained my associates degree from Monterey Peninsula College and

### Briefly describe your desire to be appointed to the above Board Commission or Committee:

As a proud resident of the city of Seaside, I believe with my numerous work experiences, skill sets and passion,

I will be a great asset to this Committee. If appointed, I promise to do my best for the welfare of our city.

Last but not least, if appointed, I would not only be honored but humbled to serve my wonderful community.

### Other private and non-profit affiliations:

St Francis Xavier Church

### If appointed, you will be subject to the following compliance requirements:

- File a Statement of Economic Interests (Form 700) to comply with the Fair Political Practices Commission.
- Undergo Ethics Training to comply with Assembly Bill 1234.
- Attend meetings when scheduled. NOTE: Most Boards and Commissions meet **after 5:00 p.m.**
- Review and Understand the Boards, Commissions and Committee's Handbook found online here: <http://bit.ly/BCCManual>
- Accept the position in the event you are appointed:

02/24/2022

Signature

Date

## Application for Appointment to a City Board/Commission/Committee

### Background/Education/Experience/Special Skills (continued):

worked towards my bachelor's degree. I worked at Microsoft as a financial analyst. Fast forward to my last 10 years of work, I worked as both an Administrator and Business Manager for the Diocese of Monterey, at St Francis Xavier Church. I worked for the Diocese of Monterey for 8 years. Following those 8 years, I took a hiatus due to familial reasons. Throughout my entire work career I have showcased not only my expertise/knowledge but also my skill sets. I am a diligent active listener, problem solver, and punctual team player. I believe with these skill sets (amongst many others of mine), I will be the best fit for this position.

## Dominique Davis - Online Form Submittal: Application for Appointment to a City Board/Commission/Committee

---

**From:** <noreply@civicplus.com>  
**To:** <cityclerk@ci.seaside.ca.us>  
**Date:** 2/18/2022 11:17 AM  
**Subject:** Online Form Submittal: Application for Appointment to a City Board/Commission/Committee

---

### Application for Appointment to a City Board/Commission/Committee

|                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| I'd like to serve on:                                                   | Community Development Advisory Committee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Name                                                                    | Rita L Burks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Email Address                                                           | <a href="mailto:rburks@mpusd.k12.ca.us">rburks@mpusd.k12.ca.us</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Address                                                                 | 1327 Kenneth St                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| City                                                                    | Seaside                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| State                                                                   | CA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Zip Code                                                                | 93955                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Phone Number                                                            | 8318690032                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Alternate Phone Number                                                  | 8318991100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Please list your background, education, experience, and special skills: | <p>Rita Burks is an experienced TK-8th grade Dual Immersion School principal, mother, and California native. She grew up in Los Angeles, and as a first-generation college graduate, she began her educational career at Santa Monica Community College before earning a Bachelors in Liberal Studies from San Diego State University. Rita continued her education by earning a Multiple Subject Teaching Credential from Cal State Teach and a Masters in Educational Administration from Concordia University.</p> <p>Driven by her belief in cultural diversity, social emotional learning, and bilingualism, her focus is helping all stakeholders develop a strong self identity, in order for them to understand their relationship to the world and to disrupt systemic racism in education. Rita strives to continually develop herself and others while keeping her focus on the equity gap that persists in underserved communities.</p> |

Rita takes pride in developing systems to support a positive school climate, leadership development, and student achievement. As an educational leader, her goals include equity and rigorous instruction for all students. In addition to her primary job functions, Rita Burks has been recognized by the Monterey Peninsula Unified School District for her extraordinary commitment to enhancing student learning environments through meaningful Dual Immersion practices.

Are you willing to file Statements of Economic Interest (Form 700)?

Yes

Are you able to attend meetings during business hours? (Most Boards and Commissions meet after 5 pm)

Yes

Comments:

I am also interested in working on increasing affordable housing in Seaside.

Electronic Signature Agreement

I agree.

Electronic Signature

Rita L Burks

Date

2/18/2022

*Dear Applicant: As an employer with an Affirmative Action Program, we comply with Federal and State government record keeping, reports and other legal requirements. The completion of this data is voluntary and in no way affects your application to participate on any City Board, Commission or Committee. All data is kept in a separate confidential file by the Affirmative Action Office.*

Name

Rita L Burks

Ethnic Origin

██████

Email not displaying correctly? [View it in your browser.](#)



# City of Seaside

City Clerk's Office

## Application for Appointment to a City Board/Commission/Committee

City Clerk's Office

FEB 15 2022

Received

City Clerk's Date Stamp

**FORM IS FILLABLE ONLINE - IF FILLING BY HAND, PLEASE PRINT CLEARLY**

To serve on: law enforcement safety advisory Commission  
Please list the Board/Commission/Committee that you would like to be considered for

Name: Hufemia Ruiz Perez

Address: 1227 San Pablo ave

Email: Hufemiaruiz47@gmail.com Telephone: 831 869 2519

Background/Education/Experience/Special Skills (attach additional pages if needed):

I ~~was~~ am a seaside resident for 23 years.  
graduated from central <sup>coast</sup> ~~high~~ high. I am currently on  
my 4<sup>th</sup> semester at MPC.

Briefly describe your desire to be appointed to the above Board Commission or Committee:

I would like to give out my knowledge that I have  
living in seaside and provide assistance in making a  
change.

Other private and non-profit affiliations:

Working for the VIDA project as a healthcare worker.

If appointed, you will be subject to the following compliance requirements:

- File a Statement of Economic Interests (Form 700) to comply with the Fair Political Practices Commission.
- Undergo Ethics Training to comply with Assembly Bill 1234.
- Attend meetings when scheduled. NOTE: Most Boards and Commissions meet **after 5:00 p.m.**
- Review and Understand the Boards, Commissions and Committee's Handbook found online here: <http://bit.ly/BCCManual>
- Accept the position in the event you are appointed:

  
Signature

2/14/22  
Date

# City of Seaside PROCLAMATION



## Meals on Wheels National Senior Nutrition Program 50<sup>th</sup> Anniversary

**WHEREAS**, since 1972, the National Senior Nutrition Program has funded local agencies and organizations to serve home-delivered and congregate meals that help to ensure older adults have opportunities to stay healthy, independent, and connected; and

**WHEREAS**, more than 10 million older Americans face hunger each year; and

**WHEREAS**, older Americans face malnutrition, isolation; and

**WHEREAS**, local senior nutrition programs help older adults access healthy foods; nutrition screening, education, and counseling; social opportunities; and other supports that encourage well-being; and

**WHEREAS**, the Meals on Wheels of the Monterey Peninsula is an integral part of Seaside – providing sustenance and so much more to our older community members, especially those most vulnerable to social isolation; and

**WHEREAS**, Meals on Wheels of the Monterey Peninsula is having a positive impact on our community and its senior members by:

- Nourishing their bodies, minds, and spirits
- empowering seniors, disabled adults, veterans to remain independent
- driving out hunger and isolation in our region

**NOW THEREFORE, BE IT PROCLAIMED**, that, I, The Honorable Ian N. Oglesby, Mayor of the City of Seaside, on behalf of the City Council, do hereby proclaim March 2022 to be the 50<sup>th</sup> Anniversary of the National Senior Nutrition Program. We urge every resident to recognize older adults and the people who support them through nutrition services as essential contributors to the strength of our community.

---

Ian N. Oglesby, Mayor

March 3, 2022



**CITY OF SEASIDE  
STAFF REPORT**

**Item No.: 8.G.**

**TO:** City Council

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Ernesto Altamirano, Communications & Community Engagement Specialist

**DATE:** March 3, 2022

**SUBJECT: APPROVE PROCLAMATION RECOGNIZING MARCH 2022 AS  
AMERICAN RED CROSS MONTH**

---

**RECOMMENDATION**

Adopt a proclamation recognizing March 2022 as American Red Cross Month.

**BACKGROUND**

In 1881, Clara Barton founded the American Red Cross, and today we honor the kindness and generosity of Red Cross volunteers here in Seaside, who continue to carry out Clara's lifesaving legacy.

The contributions of local Red Cross volunteers (164 in the county) give hope to the most vulnerable in their darkest hours and join the millions of people across the United States who volunteer, give blood, donate financially, or learn vital life-preserving skills through the Red Cross.

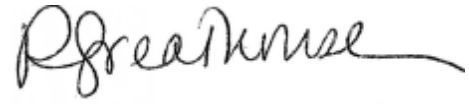
**FISCAL IMPACT**

None

**ATTACHMENTS**

1. Proclamation
- 

Reviewed for Submission to the City Council by:

A handwritten signature in black ink, reading "R Greathouse". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

---

Roberta Greathouse, Acting City Manager



# City of Seaside PROCLAMATION



## AMERICAN RED CROSS MONTH 2022

### Commemorative Observance

**WHEREAS**, *In times of crisis, people in Seaside come together to care for one another. This humanitarian spirit is part of the foundation of our community and is exemplified by American Red Cross volunteers and donors; and*

**WHEREAS**, *In 1881, Clara Barton founded the American Red Cross, and today we honor the kindness and generosity of Red Cross volunteers here in Seaside, who continue to carry out Clara's lifesaving legacy; and*

**WHEREAS**, *The contributions of local Red Cross volunteers (164 in the county) give hope to the most vulnerable in their darkest hours and join the millions of people across the United States who volunteer, give blood, donate financially, or learn vital life-preserving skills through the Red Cross; and*

**WHEREAS**, *This work to prevent and alleviate human suffering is vital to strengthening our community's resilience.*

**NOW THEREFORE, BE IT PROCLAIMED**, that I, The Honorable Ian N. Oglesby, Mayor of the City of Seaside, on behalf of the City Council, do hereby recognize March 2022 as **American Red Cross Month** in virtue of their humanitarian mission.

---

Ian N. Oglesby, Mayor  
March 03, 2022



## **CITY OF SEASIDE STAFF REPORT**

**Item No.: 8.H.**

**TO:** City Council

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Dan Meewis, Recreation Director

**DATE:** March 3, 2022

**SUBJECT: APPROVE A FEE WAIVER FROM BETHEL MISSIONARY BAPTIST CHURCH FOR THE USE OF THE LAGUNA GRANDE HALL AND KITCHEN FOR THE FAITH BASED LUNCHEON ON MARCH 23, 2022**

---

### **RECOMMENDATION**

Approve the fee waiver request from the Bethel Missionary Baptist Church for the use of Laguna Grande Hall and kitchen to hold the Faith Based Luncheon in the amount of \$253.75, the Organization to provide the City with the non refundable portion of the deposit of \$92.25.

### **BACKGROUND**

The Bethel Missionary Baptist Church is requesting a fee waiver to help cover the cost associated with their Faith Based Luncheon in the Laguna Grande Hall at the Oldemeyer Center on Wednesday, March 23, 2022, from 11:00 a.m. to 2:00 p.m. This event is free and open to the public.

Staff recommends that the fees be waived for the rental cost of the facility and that the organization pay only the non-refundable portion of the deposit of \$92.25 to go towards the building maintenance fund.

### **FISCAL IMPACT**

The approximate fees which are applicable to this request are:

|                                  |                   |          |
|----------------------------------|-------------------|----------|
| Laguna Grande Hall & Kitchen Fee | 3 Hours @ \$56.25 | \$168.75 |
| Insurance                        |                   | \$ 85.00 |

Deposit Non Refundable Portion

\$ 92.25

**TOTAL**

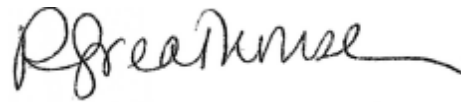
**\$346.00**

Should the City Council approve the request with the staff recommendation to waive all rental fees but require payment for the non-refundable deposit only, the fiscal impact is \$253.75.

**ATTACHMENTS**

1. Fee Waiver Request - Bethel Missionary Baptist Church 2022
  2. Bethel Missionary Baptist Church 501 (c)(3)
- 

Reviewed for Submission to the City Council by:



---

Roberta Greathouse, Acting City Manager



# SEASIDE CALIFORNIA

## Fee Waiver Request Form

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

### CONTACT INFORMATION:

Organization: Bethel Baptist Church  
Name of Applicant: Rev. H. H. Lusk Sr.  
Address: 390 Elm Street City: Seaside State: CA  
Phone: (831) 915-6002 Email: pastorlusk3pmbo@yahoo.com

### EVENT INFORMATION:

Event Title: Mayor's Faith Based Luncheon  
Event Description: Lunch  
Event Date: 3/23/22 Room(s) Requested: Laguna grade / Kitchen  
Time (including set-up): 11 AM - 2 PM Approximate Number of Guests: 100

### ADDITIONAL INFORMATION:

Reason for Requesting Fee Waiver: This event is free to the public

Have you received a Fee Waiver in the past? ☒ Yes, the event was on 7-7-00 ☒ No

What is your organization's tax identification number? 77-0061607

What percentage of your members or participants resides in Seaside? 100%

Is your organization based in Seaside? ☒ Yes ☐ No

Is your organization able to provide liability insurance? ☐ Yes ☒ No

Will alcohol be served or sold at your event? ☐ Yes ☒ No

Applicant Signature: [Signature] x

Date: 2-11-22

### (For Office Use Only)

Fee Waiver Request: ☐ Approved ☐ Denied ☐ Appealed

Security Deposit Required? ☐ Yes ☐ No

Staff Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Notes: \_\_\_\_\_



# SEASIDE CALIFORNIA

## Fee Waiver Request Form

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

### POLICY REGARDING ROOM RENTAL FEES AND WAIVERS

Fees may be waived for activities that benefit the majority of Seaside residents. Any new organizations requesting fee waivers are required to submit a letter of intent and complete the Fee Waiver Request form to the Recreation Services Department. The application will be submitted to the City Manager or his designee for review and approval. In the event that the fee waiver request is denied by the City Manager, the request can be appealed to the City Council. Applicants must demonstrate that the following criteria are satisfied:

1. At least 60% of the organization's membership must consist of Seaside residents. The organization must provide documentation verifying membership residency.
2. The organization must be a 501(C)3 non-profit or public benefit organization and provide taxpayer identification number.
3. The organization must provide an in-kind service/donation to benefit and augment the City of Seaside. A written statement must be submitted with the application outlining specific donations and/or services provided by the organization to the City of Seaside.

### FEE WAIVERS FOR MEETING ROOMS

1. Meetings are limited to four hours.
2. All organizations receiving fee waivers must give seven days notice of cancellation. If no notice is given of cancellation, the City reserves the right to deny further fee waiver requests.
3. Due to limited space, organizations may not request fee waivers for any more than one meeting room use per year; fee waivers are not intended to provide for ongoing weekly or monthly meeting use.
4. No faith based organizations may apply for fee waivers due to the separation of church and state.

### AUDITORIUM RENTAL FEE WAIVER

Organizations requesting the use of the Auditorium must:

1. Pay the non-refundable portion of the deposit per event.
2. An organization requesting use of the auditorium for a special event or meeting may receive no more than one fee waiver request within a 90-day period.
3. Provide special event liability insurance. The following is required:
  - a. Provide an "Occurrence Made" liability insurance policy, naming the city as additionally insured, with limits of \$1 million per occurrence and \$2 million aggregate. A copy of that policy must be provided to the Recreation Services Department.

OR

  - b. Purchase Special Event Liability insurance through the Recreation Services Department at the time of fee waiver request. This insurance covers not only the city, but also those renting the facility.
4. Fundraising activities of any nature do not qualify for fee waivers.
5. Special events may be required to provide security at renter's expense. A photocopy of the contract must be on file with the Recreation Services Department. The number of security guards required is determined by the nature of the event and the numbers in attendance.

**\*A City-sanctioned organization is defined as "any community based group or organization that in cooperation with the Recreation Services Department, provides an entertainment, recreation and/educational service benefiting the citizens of Seaside."**

**\*\*All deposits are placed in the maintenance and janitorial fund designated for the upkeep and repair of the Oldemeyer Center.**



# SEASIDE CALIFORNIA

## Fee Waiver Request Form

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

### POLICY REGARDING ROOM RENTAL FEES AND WAIVERS

Fees may be waived for activities that benefit the majority of Seaside residents. Any new organizations requesting fee waivers are required to submit a letter of intent and complete the Fee Waiver Request form to the Recreation Services Department. The application will be submitted to the City Manager or his designee for review and approval. In the event that the fee waiver request is denied by the City Manager, the request can be appealed to the City Council. Applicants must demonstrate that the following criteria are satisfied:

1. At least 60% of the organization's membership must consist of Seaside residents. The organization must provide documentation verifying membership residency.
2. The organization must be a 501(C)3 non-profit or public benefit organization and provide taxpayer identification number.
3. The organization must provide an in-kind service/donation to benefit and augment the City of Seaside. A written statement must be submitted with the application outlining specific donations and/or services provided by the organization to the City of Seaside.

### FEE WAIVERS FOR MEETING ROOMS

1. Meetings are limited to four hours.
2. All organizations receiving fee waivers must give seven days notice of cancellation. If no notice is given of cancellation, the City reserves the right to deny further fee waiver requests.
3. Due to limited space, organizations may not request fee waivers for any more than one meeting room use per year; fee waivers are not intended to provide for ongoing weekly or monthly meeting use.
4. No faith based organizations may apply for fee waivers due to the separation of church and state.

### AUDITORIUM RENTAL FEE WAIVER

Organizations requesting the use of the Auditorium must:

1. Pay the non-refundable portion of the deposit per event.
2. An organization requesting use of the auditorium for a special event or meeting may receive no more than one fee waiver request within a 90-day period.
3. Provide special event liability insurance. The following is required:
  - a. Provide an "Occurrence Made" liability insurance policy, naming the city as additionally insured, with limits of \$1 million per occurrence and \$2 million aggregate. A copy of that policy must be provided to the Recreation Services Department.
  - OR
  - b. Purchase Special Event Liability insurance through the Recreation Services Department at the time of fee waiver request. This insurance covers not only the city, but also those renting the facility.
4. Fundraising activities of any nature do not qualify for fee waivers.
5. Special events may be required to provide security at renter's expense. A photocopy of the contract must be on file with the Recreation Services Department. The number of security guards required is determined by the nature of the event and the numbers in attendance.

**\*A City-sanctioned organization is defined as "any community based group or organization that in cooperation with the Recreation Services Department, provides an entertainment, recreation and/educational service benefiting the citizens of Seaside."**

**\*\*All deposits are placed in the maintenance and janitorial fund designated for the upkeep and repair of the Oldemeyer Center.**



# SEASIDE CALIFORNIA

## Facility Use Request Form

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

### CONTACT INFORMATION:

ROOM: Main Room Addition

Organization: SMPMA & BMBC

Name of Applicant: Rev. Harold H Lusk

Address: 390 Elm street City: Seaside Zip: 93955

Phone: (831) 915-6002 Email: pastorlusk3bmbc@yahoo.com

Day of Event Contact Name and Phone: Pastor Kenneth Murry  
(831) 224-9488

☒ Resident

☐ Non-Resident

### EVENT INFORMATION:

Faith Based

Event Title: Mayor's Luncheon

*\*Please attach invitation or flyer if available.*

Event Date: 3/23/22 Approximate Number of Guests: 25-50

Reservation Time: 12:00 - 1:30 Event Time: 12:00 - 1:30

*\*Laguna Grande Hall & Soper: Security guard(s) must be present for entire event time. See next page.*

### Special Instructions:

Request to use the City's:

*\*Subject to availability*

☒ Podium

☒ Microphone

☐ Projector Screen

*\*\*Projectors and other electronic equipment will not be provided*

Is the event open to the public?

Yes ☒ No ☐

Will admission be charged?

☐ Yes ☒ No

Are you a non-profit organization?

☒ Yes ☐ No

Will there be music?

☒ Yes ☐ No

Will there be live music and/or DJ?

☐ Yes ☒ No

Name of band or DJ:

Will refreshments be served?

Yes ☒ No ☐

Will refreshments be sold?

☐ Yes ☒ No

Will you be using the kitchen?

☒ Yes ☐ No

Will alcohol be served?

☐ Yes ☒ No

Will alcohol be sold?

☐ Yes ☒ No

*\*Alcohol is prohibited at youth oriented events*

### APPLICANT WILL PROVIDE THE FOLLOWING ITEMS 30 DAYS PRIOR TO THE EVENT:

1. Full payment of all applicable fees
2. Copy of event security contract by licensed company (if applicable)
3. Proof of liability insurance
4. Copy of ABC license (if applicable)

I have read and agree to all pages in the rental agreement forms

Applicant Signature: [Signature]

Date: 2/11/22

(For Office Use Only)

Permit Fee: \_\_\_\_\_

Authorized Agent: \_\_\_\_\_

Date: \_\_\_\_\_

Note: Original to Resource Management/Recreation Department



# SEASIDE CALIFORNIA

**Facility Use Rental Request Form**  
Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

## FACILITY SELECTION

### ☐ LAGUNA GRANDE HALL

Capacity: Dining: 225 / Theatre: 300  
Dimensions: 128' X 120'

|                 | Resident   | Non-Res    |
|-----------------|------------|------------|
| Hourly Rate     | \$56.25    | \$145.00   |
| Deposit         | \$615.00   | \$769.00   |
| (Refundable)    | (\$522.75) | (\$633.65) |
| Alcohol Deposit | \$599.00   | \$769.00   |
| (Refundable)    | (\$389.35) | (\$499.85) |

Liability Insurance: \$85-\$217

Security Guards: required 1 per 50 guests

- ☐ I will be using Hall only
- ☐ I will be using Hall & Kitchen only
- ☐ I will be using Hall, Kitchen & Dance Studio

### ☐ BAYONET MEETING ROOM

Capacity: Classroom: 30 / Theatre: 40  
Dimensions: 24' X 20'

|                  | Resident     | Non-Res      |
|------------------|--------------|--------------|
| Food Deposit     | \$150        | \$187.50     |
| (Non Refundable) | (\$37.50)    | (\$46.75)    |
| Rate 0-3 hr.     | \$43.75 /hr. | \$57.00 /hr. |
| After 3 hrs.     | \$20 /hr.    | \$26.00 /hr. |

### ☐ BLACKHORSE MEETING ROOM

Capacity: Classroom: 40 / Theatre: 50  
Dimensions: 28' X 26'

|                  | Resident     | Non-Res      |
|------------------|--------------|--------------|
| Food Deposit     | \$150        | \$187.50     |
| (Non Refundable) | (\$37.50)    | (\$46.75)    |
| Rate 0-3 hrs.    | \$43.75 /hr. | \$71.00 /hr. |
| After 3 hrs.     | \$20 /hr.    | \$31.00 /hr. |

### ☐ DANCE STUDIO

Capacity: Classroom: 35 / Theatre: 70  
Dimensions: 26' X 24'

|                  | Resident     | Non-Res      |
|------------------|--------------|--------------|
| Food Deposit     | \$150        | \$187.50     |
| (Non Refundable) | (\$37.50)    | (\$46.75)    |
| Rate 0-3 hr.     | \$43.75 /hr. | \$88.00 /hr. |
| After 3 hrs.     | \$20.00 /hr. | \$41.00 /hr. |

### ☐ SEAHORSE CONFERENCE ROOM

Capacity: 20 / Dimensions: 28' X 16'

|               | Resident     | Non-Res      |
|---------------|--------------|--------------|
| Rate 0-3 hrs. | \$43.75 /hr. | \$57 / hr.   |
| After 3 hrs.  | \$20 /hr.    | \$26.00 /hr. |

### ☐ SEASIDE MEETING ROOM

Capacity: Classroom: 40 / Theatre: 60  
Dimensions: 32' X 26'

|                  | Resident     | Non-Res      |
|------------------|--------------|--------------|
| Food Deposit     | \$150        | \$187.50     |
| (Non Refundable) | (\$37.50)    | (\$46.75)    |
| Rate 0-3 hr.     | \$43.75 /hr. | \$57 /hr.    |
| After 3 hrs.     | \$20 /hr.    | \$26.00 /hr. |

### ☐ SEASIDE COMMUNITY CENTER (SOPER)

Capacity: Dining: 85 / Theatre: 100  
Dimensions: 128' X 120'

|                 | Resident   | Non-Res    |
|-----------------|------------|------------|
| Hourly Rate     | \$59.25    | \$78.00    |
| Deposit         | \$327.00   | \$409.00   |
| (Refundable)    | (\$277.95) | (\$347.65) |
| Alcohol Deposit | \$599.00   | \$749.00   |
| (Refundable)    | (\$389.35) | (\$486.85) |

Liability Insurance: \$85-\$217

Security Guards: required 1 per 50 guests

- ☐ I will be using the Large Room only
- ☐ I will be using the Kitchen only
- ☐ I will be using the Large Room & Kitchen

### ☐ YOUTH EDUCATION CENTER

Two hour rentals: available Fridays and Saturdays  
7:30-9:30 PM, and Sundays for any two hours  
between 8 AM - 9 PM.

|                  | Resident | Non-Res  |
|------------------|----------|----------|
| Deposit          | \$83     | \$103.50 |
| (Non Refundable) | (\$21)   | (\$26)   |
| 0-25 Guests      | \$172    | \$215    |
| 26-50 Guests     | \$187.00 | \$234    |
| 51-75 Guests     | \$205.00 | \$257.00 |
| Mini Golf        | \$25     | \$31     |
| Extra 1/2 Hour   | \$38     | \$47.50  |

**Non-Profit Rate:** For Laguna Grande Hall, Seaside Community Center, and the Youth Education & Resource Center, non-profits may use the resident rate. For all other meeting rooms, non-profits may have up to 4 hours for \$35.00/\$44.00. Proof of 501(c)(3) required.

**Security Guards:** If required, security guards must be present for entire duration of event. Failure to comply or late security guards may result in deposit forfeited or event shut down completely.

## SEATING CONFIGURATION

Review and select a seating configuration below. If you would like a different layout, please sketch your preferred layout in the box marked "other" or on the back of this sheet.

- ☐ Classroom ☐ Conference ☐ U-Shaped ☐ Pods ☐ Theater ☐ Banquet ☐ Empty ☐ Other

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|





# SEASIDE CALIFORNIA

**Facility Use Rental Request Form**  
Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

## FACILITY SELECTION

### ☒ LAGUNA GRANDE HALL

Capacity: Dining: 225 / Theatre: 300  
Dimensions: 128' X 120'

|                 | Resident   | Non-Res    |
|-----------------|------------|------------|
| Hourly Rate     | \$56.25    | \$145.00   |
| Deposit         | \$615.00   | \$769.00   |
| (Refundable)    | (\$522.75) | (\$633.65) |
| Alcohol Deposit | \$599.00   | \$769.00   |
| (Refundable)    | (\$389.35) | (\$499.85) |

Liability Insurance: \$81-\$207

Security Guards: required 1 per 50 guests

- ☐ I will be using Hall only  
☒ I will be using Hall & Kitchen only  
☐ I will be using Hall, Kitchen & Dance Studio

### ☐ BAYONET MEETING ROOM

Capacity: Classroom: 30 / Theatre: 40  
Dimensions: 24' X 20'

|                  | Resident     | Non-Res      |
|------------------|--------------|--------------|
| Food Deposit     | \$150        | \$187.50     |
| (Non Refundable) | (\$37.50)    | (\$46.75)    |
| Rate 0-3 hr.     | \$43.75 /hr. | \$57 /hr.    |
| After 3 hrs.     | \$20 /hr.    | \$26.00 /hr. |

### ☐ BLACKHORSE MEETING ROOM

Capacity: Classroom: 40 / Theatre: 50  
Dimensions: 28' X 26'

|                  | Resident     | Non-Res      |
|------------------|--------------|--------------|
| Food Deposit     | \$150        | \$187.50     |
| (Non Refundable) | (\$37.50)    | (\$46.75)    |
| Rate 0-3 hrs.    | \$43.75 /hr. | \$68 /hr.    |
| After 3 hrs.     | \$20 /hr.    | \$29.75 /hr. |

### ☐ DANCE STUDIO

Capacity: Classroom: 35 / Theatre: 70  
Dimensions: 28' X 24'

|                  | Resident     | Non-Res      |
|------------------|--------------|--------------|
| Food Deposit     | \$150        | \$187.50     |
| (Non Refundable) | (\$37.50)    | (\$46.75)    |
| Rate 0-3 hr.     | \$68 /hr.    | \$71.00 /hr. |
| After 3 hrs.     | \$31.25 /hr. | \$31.00 /hr. |

### ☐ SEAHORSE CONFERENCE ROOM

Capacity: 20 / Dimensions: 28' X 18'

|               | Resident     | Non-Res      |
|---------------|--------------|--------------|
| Rate 0-3 hrs. | \$43.75 /hr. | \$57 /hr.    |
| After 3 hrs.  | \$20 /hr.    | \$26.00 /hr. |

### ☐ SEASIDE MEETING ROOM

Capacity: Classroom: 40 / Theatre: 60  
Dimensions: 32' X 26'

|                  | Resident     | Non-Res      |
|------------------|--------------|--------------|
| Food Deposit     | \$150        | \$187.50     |
| (Non Refundable) | (\$37.50)    | (\$46.75)    |
| Rate 0-3 hr.     | \$43.75 /hr. | \$57 /hr.    |
| After 3 hrs.     | \$20 /hr.    | \$26.00 /hr. |

### ☐ SEASIDE COMMUNITY CENTER (SOPER)

Capacity: Dining: 85 / Theatre: 100  
Dimensions: 128' X 120'

|                 | Resident   | Non-Res    |
|-----------------|------------|------------|
| Hourly Rate     | \$59.25    | \$78.00    |
| Deposit         | \$327.00   | \$409.00   |
| (Refundable)    | (\$277.95) | (\$347.65) |
| Alcohol Deposit | \$599      | \$749.00   |
| (Refundable)    | (\$389.35) | (\$486.85) |

Liability Insurance: \$81-\$207

Security Guards: required 1 per 50 guests

- ☐ I will be using the Large Room only  
☐ I will be using the Kitchen only  
☐ I will be using the Large Room & Kitchen

### ☐ YOUTH EDUCATION CENTER

Two hour rentals: available Fridays and Saturdays  
7:30-9:30 PM, and Sundays for any two hours  
between 8 AM - 9 PM.

|                  | Resident | Non-Res  |
|------------------|----------|----------|
| Deposit          | \$83     | \$103.50 |
| (Non Refundable) | (\$21)   | (\$26)   |
| 0-25 Guests      | \$172    | \$215    |
| 26-50 Guests     | \$187.00 | \$234    |
| 51-75 Guests     | \$205.00 | \$257.00 |
| Mini Golf        | \$25     | \$31     |
| Extra 1/2 Hour   | \$38     | \$47.50  |

**Non-Profit Rate:** For Laguna Grande Hall, Seaside Community Center, and the Youth Education & Resource Center, non-profits may use the resident rate. For all other meeting rooms, non-profits may have up to 4 hours for \$33.75/\$42.50. Proof of 501(c)(3) required.

**Security Guards:** If required, security guards must be present for entire duration of event. Failure to comply or late security guards may result in deposit forfeited or event shut down completely.

## SEATING CONFIGURATION

Review and select a seating configuration below. If you would like a different layout, please sketch your preferred layout in the box marked "other" or on the back of this sheet.

☐ Classroom ☐ Conference ☐ U-Shaped ☐ Pods ☐ Theater ☐ Banquet ☐ Empty ☒ Other

*Round  
Tables*

ROBERT C. KIRKWOOD, CHAIRMAN  
STATE CONTROLLER  
JOHN M. PEIRCE, VICE-CHAIRMAN  
DIRECTOR OF FINANCE  
PAUL R. LEAKE  
CHAIRMAN, BOARD OF EDUCATION

APR 18 1956



JOHN J. CAMPBELL  
EXECUTIVE OFFICER  
1020 N STREET  
SACRAMENTO 14

State of California  
**Franchise Tax Board**

April 13, 1956

Bethel Missionary Baptist Church of Seaside  
c/o Robison & Whittlesby  
Attorneys at Law  
P. O. Box 1686  
Carmel-by-the-Sea, California

Gentlemen:

RE: Exemption From Franchise Tax

It is the opinion of this office, based upon the evidence presented, that you are exempt from State franchise tax under the provisions of Section 23701d of the Revenue and Taxation Code, as it is shown that you are organized and operated exclusively as a Church.

Accordingly, you will not be required to file franchise tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. You are, however, required to file Form FT-99 on or before March 15th of each year and further you are required to report any changes in the character of your organization, the purposes for which it was organized or in its method of operation.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by Section 17214, 17215, 17216 and 24357 of the Revenue and Taxation Code.

If the organization is not yet incorporated or has not yet qualified to do business in California, this approval will expire within thirty days unless incorporation or qualification is completed within such period.

Very truly yours

FRANCHISE TAX BOARD  
John J. Campbell  
Executive Officer

By *C. M. Gray*  
C. M. Gray  
Assistant Counsel

CMG:rb  
cc - Secretary of State

D\*



# State of California

OFFICE OF THE SECRETARY OF STATE

I, *MARCH FONG EU*, Secretary of State of the State of California, hereby certify:

That the annexed transcript has been compared with the record on file in this office, of which it purports to be a copy, and that same is full, true and correct.

IN WITNESS WHEREOF, I execute  
this certificate and affix the Great  
Seal of the State of California this

DEC 2 - 1981



*March Fong Eu*

Secretary of State

ENDORSED  
FILED

In the office of the Secretary of State  
of the State of California

NOV 20 1981

MARCH FONG EU, Secretary of State  
By JAMES E. HARRIS  
Deputy

CERTIFICATE OF AMENDMENT OF  
ARTICLES OF INCORPORATION  
OF

BETHEL MISSIONARY BAPTIST CHURCH OF SEASIDE

Rev. H.E. Lusk & Dorothy Hill certify that:

1. We are the Chairman of the Board and the secretary, respectively, of Bethel Missionary Baptist Church of Seaside, a California corporation.
2. The Articles of Incorporation of Bethel Missionary Baptist Church of Seaside shall be amended to read as hereinafter set forth in full:

ARTICLES OF INCORPORATION

OF

BETHEL MISSIONARY BAPTIST CHURCH OF SEASIDE

I

The name of this corporation is Bethel Missionary Baptist Church of Seaside.

II

- A. This corporation is a religious corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Religious Corporation Law exclusively for religious purposes.
- B. The specific purpose of this corporation is to organize a congregation whose members profess the Christian faith and religion, specifically that practiced and taught by the Missionary Baptist Church.

III

This corporation elects to be governed by all of the provisions of the Nonprofit Corporation Law effective January 1, 1980, not otherwise applicable to it under Part 5 thereof.

IV

- A. This corporation is organized and operated exclusively for religious purposes within the meaning

### Declaration

Each of the undersigned declares under penalty of perjury that the statements contained in the foregoing Certificate of Amendment of Articles of Incorporation are true of his or her own knowledge and that this declaration was executed 2 Nov - , 1981, at Seaside, California.

Rev. H.H. Lusk

Rev. H.H. Lusk  
Chairman of the Board

Dorothy Hill

Dorothy Hill  
Secretary



**CITY OF SEASIDE  
STAFF REPORT**

**Item No.: 8.I.**

**TO:** City Council

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Dan Meewis, Recreation Director

**DATE:** March 3, 2022

**SUBJECT: APPROVE CO-SPONSORSHIP OF SUSTAINABLE SEASIDE'S  
2022 SUSTAINABLE SEASIDE EARTH DAY CELEBRATION AND  
ELECTRIC VEHICLE TEST DRIVE/DEMO FAIR AT SEASIDE CITY  
HALL LAWN ON APRIL 30, 2022**

---

**RECOMMENDATION**

Approve a request from Sustainable Seaside to co-sponsor their Seaside Earth Day Celebration and Electric Vehicle Test Drive/Demo Fair at City Hall Lawn on April 30, 2022, from 1:00 p.m. to 4:00 p.m. Approval of this item will result in a waiver of all fees and costs in the approximate amount of \$2,950.00.

**BACKGROUND**

Sustainable Seaside is requesting co-sponsorship to waive all fees related to their Seaside Earth Day Celebration and Electric Vehicle Test Drive/Demo Fair at City Hall Lawn on April 30, 2022. A Special Event application was submitted and reviewed by staff and the Special Event Committee.

This is a community celebration of arts, nature, and sustainability. This annual event focuses our attention on how we all can be more environmentally friendly in our neighborhoods, in the city, and the world. It is both a celebration and a educational event, meant to raise awareness of and foster sustainability locally and towards a healthy planet.

They are also requesting the use of a portable stage, electrical access, 20 tables, 90 chairs, and a sound system. This is the second request from Sustainable Seaside for co-sponsorship of this event. The last fee waiver and co-sponsorship request was approved at the February 20, 2020, City Council meeting.

## **FISCAL IMPACT**

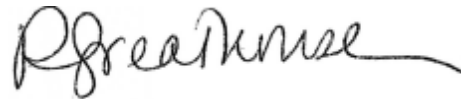
Should the City Council approve the request for co-sponsorship of the Seaside Sustainable Earth Day Celebration and Electric Vehicle Test Drive/Demo Fair to waive all fees and costs, the approximate fiscal impact is as follows:

|                                         |                   |
|-----------------------------------------|-------------------|
| Public Works Staff/Set-up and Tear Down | \$2,521.00        |
| Special Event Application Fee           | \$ 110.00         |
| Insurance Coverage                      | \$ 207.00         |
| <u>Rental Fee</u>                       | <u>\$ 112.00</u>  |
| <b>TOTAL</b>                            | <b>\$2,950.00</b> |

## **ATTACHMENTS**

1. Sustainable Seaside Special Event Application 2022
  2. Sustainable Seaside Fee Waiver Request 2022
  3. Sustainable Seaside Layout Map on City Hall Lawn 2022
  4. Seaside Earth Day EV Test Drive Map 2022
- 

Reviewed for Submission to the City Council by:



---

Roberta Greathouse, Acting City Manager



**SEASIDE**  
CALIFORNIA

## **Special Event Application**

Parks and Recreation Division

986 Hilby Avenue, Seaside CA 93955

831-899-6800

**Date:**

**Dear Event Sponsor:**

**Welcome to the City of Seaside.** The following pages include the City of Seaside's Special Events Application and accompanying instructions developed to guide you through the application process.

Effective July 01, 2020 a \$110.00 permit fee was approved by the Seaside City Council. Please enclose a check made out to the City of Seaside with your completed application. Once the completed form is received it will be distributed to all City departments and agencies affected by your event. You will then be notified of the status of your request. On behalf of the City of Seaside we thank you for contributing to the spirit and vitality of our City through the staging of your event. **Best wishes for a successful event!**

**Terry Navarro**  
City of Seaside  
986 Hilby Avenue  
Seaside, CA 93955  
(831) 899-6805  
(831) 718-8603  
Email: [tnavarro@ci.seaside.ca.us](mailto:tnavarro@ci.seaside.ca.us)





**SEASIDE**  
CALIFORNIA

## Special Event Application

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

### CONTACT INFORMATION:

Organization: Sustainable Seaside

Name of Applicant: Catherine Crockett

Address: 1739 Havana St. City: Seaside State: CA

Phone: 831-915-7257 Email: cm\_crockett@sbcglobal.net

Day of Event Contact Name and Phone: Catherine Crockett (831) 915-7257

### EVENT INFORMATION:

Event Title: Seaside Earth Day Celebration and Electric Vehicle Test Drive/Demo Fair

Event Category:

☐ Athletic / Recreation

☐ Concert / Performance

☐ Circus

☒ Celebration / Festival

☐ Parade / March / Procession

☐ Dance

☐ Carnival

☐ Other: \_\_\_\_\_

Event Date and Time: 4/30/2022, 1 pm to 4 pm

Setup: 12 pm noon Event Start: 1 pm Event End: 4 pm Clean up: 4:30-5 pm

Event Location: Seaside City Hall Lawn and adjacent parking lot (Harcourt Ave.)

### EVENT DESCRIPTION:

*Please provide detailed description of your event. Include details regarding any components of your event such as the use of vehicles, animals, rides, sanitation provisions or any other pertinent information about the event.*

See attachment A

Number of Participants: 150 to 200 Event Benefiting: Free event

Federal ID # (if applicable): 26-1183384 Communities for Sustainable Monterey County, a 501c3

☒ 501 C(3)

☐ 501 C(6)

☐ Commercial-For Profit

☐ Other: \_\_\_\_\_

Will admission be charged? ☐ Yes, tickets cost: No tickets, free event

☒ No



**SEASIDE**  
CALIFORNIA

## Special Event Application

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

Is the event open to the public? ☐ Yes ☐ No

If no, how will the event be restricted? Indicate plan on detailed schematics:

No restrictions. Open to the general public.

How will the event be advertised and promoted? Sustainable Seaside's email calendar, social media, website, online community calendars, and press release to local media

Signs posted: A banner will be provided to the City to be displayed temporarily on the City Hall Lawn at the intersection of Harcourt Ave. and Canyon Del Rey Blvd. a week in advance of the event.

Special equipment to be used for proposed event: *(List all electrical needs you may require)*

- |                                                                                                             |                                       |                                                  |
|-------------------------------------------------------------------------------------------------------------|---------------------------------------|--------------------------------------------------|
| <input checked="" type="checkbox"/> P.A. System                                                             | <input type="checkbox"/> Generator(s) | <input type="checkbox"/> Amplified sound / music |
| <input type="checkbox"/> Booths                                                                             | <input type="checkbox"/> Bleachers    | <input type="checkbox"/> Cooking fuel            |
| <input type="checkbox"/> Tents                                                                              | <input type="checkbox"/> Banners      | <input type="checkbox"/> Barricades              |
| <input type="checkbox"/> Other: <u>We will require a small stage for speakers and musical performances.</u> |                                       |                                                  |

The stage will require electrical connection from the City Hall to the outdoor stage.

Will the event include music or live performances?

☒ Yes ☐ No

Will film, video, or photography be involved with the production of event?

☐ Yes ☒ No

Do you intend to sell food or beverage?

☐ Yes ☐ No

*(If yes, please attach Health Department Food Vendor Certificate)*

Do you intend to sell other merchandise?

☐ Yes ☐ No

Number of Vendors? \_\_\_\_\_ *(For-profit vendors must have business license on file with the City)*

Vendor Name

Vendor Address

We will invite a local food truck to park alongside the event to sell fast food.

Describe Merchandise

Fresh, Mexican fast food.

Will alcohol be served?

☐ Yes ☒ No

Will alcohol be sold? *(If yes, please attach ABC license)*

☐ Yes ☒ No

Parking arrangements: Visitors will park in the City Hall parking lot areas not used by



**SEASIDE  
CALIFORNIA**

## Special Event Application

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

**Safety / Security / Accessibility** (please describe your procedures for crowd control and internal security):

N/A

**Security Organization** (if required - please attach security contract):

N/A

**What City services do you anticipate you will need?** (i.e. Police, Fire, Public Works, etc.)

Will coordinate with the Recreation Department and Public Works to stage the event

**Method of trash collection/disposal and provision for additional sanitary facilities:**

Will coordinate with the City of Seaside to put out trash and recycle bins. Sustainable

Seaside will rent an ADA-compliant portable toilet with a wash station for the afternoon.

**Other pertinent information or special requests:**

Will require City Hall parking lot for the Electric Vehicle Test Drive/Demo Fair and for parking. Visitors will also park on city streets surrounding Seaside City Hall.

### APPLICANT AGREEMENT

All applicable fees must be paid 30 days prior to event date. No permit revisions will be accepted less than 14 days prior to the event date. The City of Seaside retains the right to terminate the event at any time should a responsible city official determine any activity related to the event is a threat to public safety and/or property. I (we) agree to abide by all laws, rules and regulations which may apply to this area. I (we) accept specific responsibility for other members of my group and for any damage done to city property and/or facilities, and agree to clean and restore the site to the condition in which it was found prior to the holding of the specific event. I certify under penalty of perjury that all the preceding information is true to the best of my knowledge. Completed and signed special event form must be submitted to Recreation and Community Activities Director within seven working days of receipt of form.

Applicant Signature: Catherine Costa

Date: 2-08-2022



**SEASIDE**  
CALIFORNIA

## Special Event Application

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

**APPLICATION MUST INCLUDE:** Detailed schematic of event location indicating specific activity sites. For non-profit organizations, a copy of non-profit status must be submitted.

**Attach to application and mail to:**  
City of Seaside Recreation Services  
Attn: Recreation Director  
986 Hilby Avenue  
Seaside, CA 93955

### SPECIFIC EVENT CONDITIONS OF APPROVAL

- ✓ Event organizers must clean up any event-related trash.
- ✓ All event noise or sound must be kept to a minimum, particularly before 9:00 a.m. and must not create an annoyance to co-existing events.
- ✓ Permittee is responsible for the actions of all vendors and participants during the event.
- ✓ No activities are permitted onsite that are not included on your permit application.
- ✓ All City ordinances will be strictly enforced (alcohol, dogs, etc.).
- ✓ Permit must be kept on location at all times.

Failure to comply with the above conditions may result in immediate closure of the event and a ban on future events by the organizer in the City of Seaside.

### PROVISIONS

Permittee waives all claims against the City, its officers, agents and employees, for loss or damage caused by, arising out of, or in any way connected with, the exercise of this permit and permittee agrees to save harmless, indemnify and defend City, its officers, agents and employees, from any and all loss, damage or liability which may be suffered or incurred by City, its officers, agents and employees caused by, arising out of or in any way connected with exercise by permittee of the rights hereby granted, except those arising out of the sole negligence of the City.

City shall have the privilege of inspecting the premises covered by this permit any and all time. This permit shall not be assigned. City may terminate this permit at any time if permittee fails to perform and covenant herein contained at the time and in the manner herein provided. City agrees it will not unreasonably exercise this right of termination.

The parties hereto agree that the permittee, its officers, agents and employees, in the performance of this permit shall act in an independent capacity and not as officers, employees or agents of the City. No alteration or variation of the terms of this permit shall be valid unless made in writing and signed by the parties hereto.

Permittee will not discriminate against any employee or applicant for employment because of race, color, religion, ancestry, sex, sexual orientation, age national origin or physical handicaps. Permittee agrees to comply with the terms and conditions contained herein and all rules and regulation of the City subject to this permit.

Applicant Signature: Catherine Crockett

Date: 2-08-2022



**SEASIDE  
CALIFORNIA**

## Special Event Application

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

### INDEMNIFICATION, DEFENSE, HOLD HARMLESS

Applications must furnish the city with a certificate of insurance in an amount no less than \$1 million naming the City of Seaside as an additional insured. The amount of insurance is subject to increase at the discretion of the Finance Director who is the Risk Manager, depending upon the nature of the event. Such insurance must be primary to any city insurance and the city must have at least ten days' notice of cancellation.

For final event approval, you will need commercial general liability insurance that names "the City of Seaside, its officers, employees and agents" as an additional insured and any other public entities impacted by this event. Insurance coverage must be maintained for the duration of the event. To determine the amount of insurance coverage necessary, please contact Risk Manager. Please obtain the required insurance and mail an original insurance certificate to City of Seaside, Recreation and Community Activities Department, P.O. box 810, Seaside, CA 93955.

Insurance Agency: \_\_\_\_\_ Insurance Agent: \_\_\_\_\_  
Phone Number: \_\_\_\_\_ Policy Number: \_\_\_\_\_

**PERMIT HOLDER** hereby agrees to protect, defend, indemnify and hold and save harmless **CITY**, its officers, and employees against any and all liability, claims, judgements, costs and demands, however caused, including those resulting from death or injury to **PERMIT HOLDER'S** employees and damage to **PERMIT HOLDER'S** property, arising directly or indirectly out of the obligations or operations herein undertaken by **PERMIT HOLDER**, including those arising from the passive concurrent negligence of **CITY** but save and except those which arise out of the active concurrent negligence, sole negligence, or the sole willful misconduct of **CITY**. **PERMIT HOLDER** will conduct all defense at its sole cost and expense. **CITY** shall be reimbursed by **PERMIT HOLDER** for all costs or attorney's fees incurred by **CITY** in enforcing this obligation.

Applicant Signature Catherine Costa

Date: 2-08-2022

### (For Office Use Only)

#### Authorization

☐ Building \_\_\_\_\_  
☐ Planning \_\_\_\_\_  
☐ Police \_\_\_\_\_  
☐ Fire \_\_\_\_\_  
☐ Finance \_\_\_\_\_

☐ Recreation \_\_\_\_\_  
☐ Redevelopment \_\_\_\_\_  
☐ Public Works \_\_\_\_\_  
☐ County Health \_\_\_\_\_

Comments: \_\_\_\_\_

## ATTACHMENT A

### Sustainable Seaside Special Event Application: Earth Day Celebration, April 30, 2022

#### **DESCRIPTION OF EVENT-PLEASE ATTACH SITE/ROUTE MAP**

Please provide detailed description of your event. Include details regarding any components of your event such as the use of vehicles, animals, rides, sanitation provisions or any other pertinent information about the event.

#### **Description:**

This is a community celebration of arts, nature and sustainability. This annual event focuses our attention on how we all can live more sustainably in our neighborhoods, in our city, and beyond.

With information tables, demonstrations and speakers, the event will highlight the many ways individuals and organizations in our community are working to become more sustainable. It is both a celebration and an educational event, meant to raise awareness of and foster sustainability locally and towards a healthy planet.

This a non-political event, and we will not be endorsing political candidates, nor will we allow any campaigning by candidates at this event.

The event will feature information tables, musical performances, and speakers. This will require:

- 25 six-foot long folding tables, with a chair at each table
- a small stage, (as was used for the Sustainable Seaside's 2019 Earth Day Event on City Hall Lawn)
- 30 folding chairs in front of the stage for the audience
- Electrical connection between the City Hall building and the event stage for sound equipment

Sustainable Seaside will rent an ADA-compliant portable toilet with handwashing station for the afternoon. This could be placed either in the City Hall Parking Lot in a parking space nearest the lawn.

See the attached map of City Hall Lawn for more details.



# 2022 Seaside Earth Day Celebration at Seaside City Hall Lawn Proposed for Sunday, April 30, 1 pm to 4 pm - Event Layout



Stage

20 6-foot folding tables

Chairs -  
2 at each table.  
30 near stage.

Portable Toilet  
(Sustainable Seaside will arrange)

Recycle Bin

Food Truck.  
Sustainable Seaside will arrange.





# SEASIDE EARTH DAY E-V TEST DRIVE MAP





City of Seaside

# FEE WAIVER REQUEST

Name of Applicant: Catherine Crockett Organization: Sustainable Seaside

Address: 1739 Havana Street Seaside CA 93955  
Street City State Zip

Home Phone: (831) 394-1915 Cell Phone (831) 915-7257 Email Address cm\_crockett@sbcglobal.net

Room(s) Requested: Seaside City Hall Lawn

Day(s) and Date(s) Requested: Sunday, April 30, 2022

Hours Requested (include set-up time): 1pm - 5pm. Event: 2pm - 4pm Estimated Attendance: 150 to 200

Description of Event Seaside Earth Day Celebration + Electric Vehicle Test Drive/Demo

Special Instructions or Equipment to Be Brought In See attached instructions

## Reason for Requesting Fee Waiver:

This is a community celebration of arts, nature and sustainability. This annual event focuses our attention on how we all can be more environmentally friendly in our neighborhoods and in our city. With information tables, demonstrations and speakers, the event will highlight the many ways individuals and organizations in our community are working to become more sustainable. It is both a celebration and an educational event meant to raise awareness of and foster sustainability locally and towards a healthy planet.

Have you received a Fee Waiver in the past? Yes ☒ No ☐

If so, what was the date of your event? April 28, 2019 – Earth Day Event

Is your organization based in Seaside? Yes ☒ No ☐

What percentage of your members or participants resides in Seaside? 90 %

Are you a registered non-profit organization? Yes ☒ No ☐

What is your organization's non-profit number? 26-1183384 for Communities for Sustainable Monterey County, with which Sustainable Seaside is affiliated.

Is organization able to provide liability insurance? If the City of Seaside co-sponsors, (as confirmed by Gloria Stearns), insurance will be covered, otherwise CSMC will also provide an insurance rider.

Will alcohol be served or sold at your event? Yes ☐ No ☒

Applicant Signature Catherine Crockett Date 2/08/2022

## FOR OFFICE USE ONLY

Approved: \_\_\_\_\_  
Denied: \_\_\_\_\_  
Appealed: \_\_\_\_\_

Security Required? Yes ☐ No ☐ Notes: \_\_\_\_\_  
Staff Approval: \_\_\_\_\_  
Date: \_\_\_\_\_

## POLICY REGARDING ROOM RENTAL FEES AND WAIVERS

Fees may be waived for activities that benefit the majority of Seaside residents. Any new organizations requesting fee waivers are required to submit a letter of intent and complete the Fee Waiver Request form to the Recreation Services Department. The application will be submitted to the City Manager or his designee for review and approval. In the event that the fee waiver request is denied by the City Manager, the request can be appealed to the City Council. Applicants must demonstrate that the following criteria are satisfied:

1. At least 60% of the organization's membership must consist of Seaside residents. The organization must provide documentation verifying membership residency.
2. The organization must be a 501© 3 non-profit or public benefit organization and provide proof of non-profit status and a current W9 form.
3. The organization must provide an in-kind service/donation to benefit and augment the City of Seaside. A written statement must be submitted with the application outlining specific donations and/or services provided by the organization to the City of Seaside.
4. Faith based organizations may apply for fee waivers as long as the fee wiaver is not directly involved to support inherently religious activities such as worship or religious instruction. Organizations must also serve all eligible beneficiaries without regard to religion.

## FEE WAIVERS FOR MEETING ROOMS

1. Meetings are limited to four hours.
2. All organizations receiving fee waivers must give seven days notice of cancellation. If no notice is given of cancellation, the City reserves the right to deny further fee waiver requests.
3. Due to limited space, organizations may not request fee waivers for any more than one meeting room use per year; fee waivers are not intended to provide for ongoing weekly or monthly meeting use.

## AUDITORIUM RENTAL FEE WAIVER

Organizations requesting the use of the Auditorium must:

1. Pay the non-refundable portion of the deposit per event.
  2. An organization requesting use of the auditorium for a special event or meeting may receive no more than one fee waiver request within a 90-day period.
  3. Provide special event liability insurance. The following is required:
    - a. Provide an "Occurrence Made" liability insurance policy, naming the city as additionally insured, with limits of \$1 million per occurrence and \$2 million aggregate. A copy of that policy must be provided to the Recreation Services Department.
- OR
- b. Purchase Special Event Liability insurance through the Recreation Services Department at the time of fee waiver request. This insurance covers not only the city, but also those renting the facility.
4. Fundraising activities of any nature do not qualify for fee waivers.
  5. Special events may be required to provide security at renter's expense. A photocopy of the contract must be on file with the Recreation Services Department. The number of security guards required is determined by the nature of the event and the numbers in attendance.

**\*A City-sanctioned organization is defined as “any community based group or organization that in cooperation with the Recreation Services Department, provides an entertainment, recreation and/educational service benefiting the citizens of Seaside.”**

**\*\*All deposits are placed in the maintenance and janitorial fund designated for the upkeep and repair of the Oldemeyer Center.**

## ATTACHMENT – INSTRUCTIONS

### Sustainable Seaside Special Event Application: Earth Day Celebration, April 30, 2022

#### **DESCRIPTION OF EVENT-PLEASE ATTACH SITE/ROUTE MAP**

Please provide detailed description of your event. Include details regarding any components of your event such as the use of vehicles, animals, rides, sanitation provisions or any other pertinent information about the event.

#### **Description:**

This is a community celebration of arts, nature and sustainability. This annual event focuses our attention on how we all can live more sustainably in our neighborhoods, in our city, and beyond.

With information tables, demonstrations and speakers, the event will highlight the many ways individuals and organizations in our community are working to become more sustainable. It is both a celebration and an educational event, meant to raise awareness of and foster sustainability locally and towards a healthy planet.

The event will also feature an Electric Vehicle Test Drive/Demo Fair on the City Hall parking lot.

This a non-political event, and we will not be endorsing political candidates, nor will we allow any campaigning at this event.

The event will feature information tables, musical performances, and speakers. This will require:

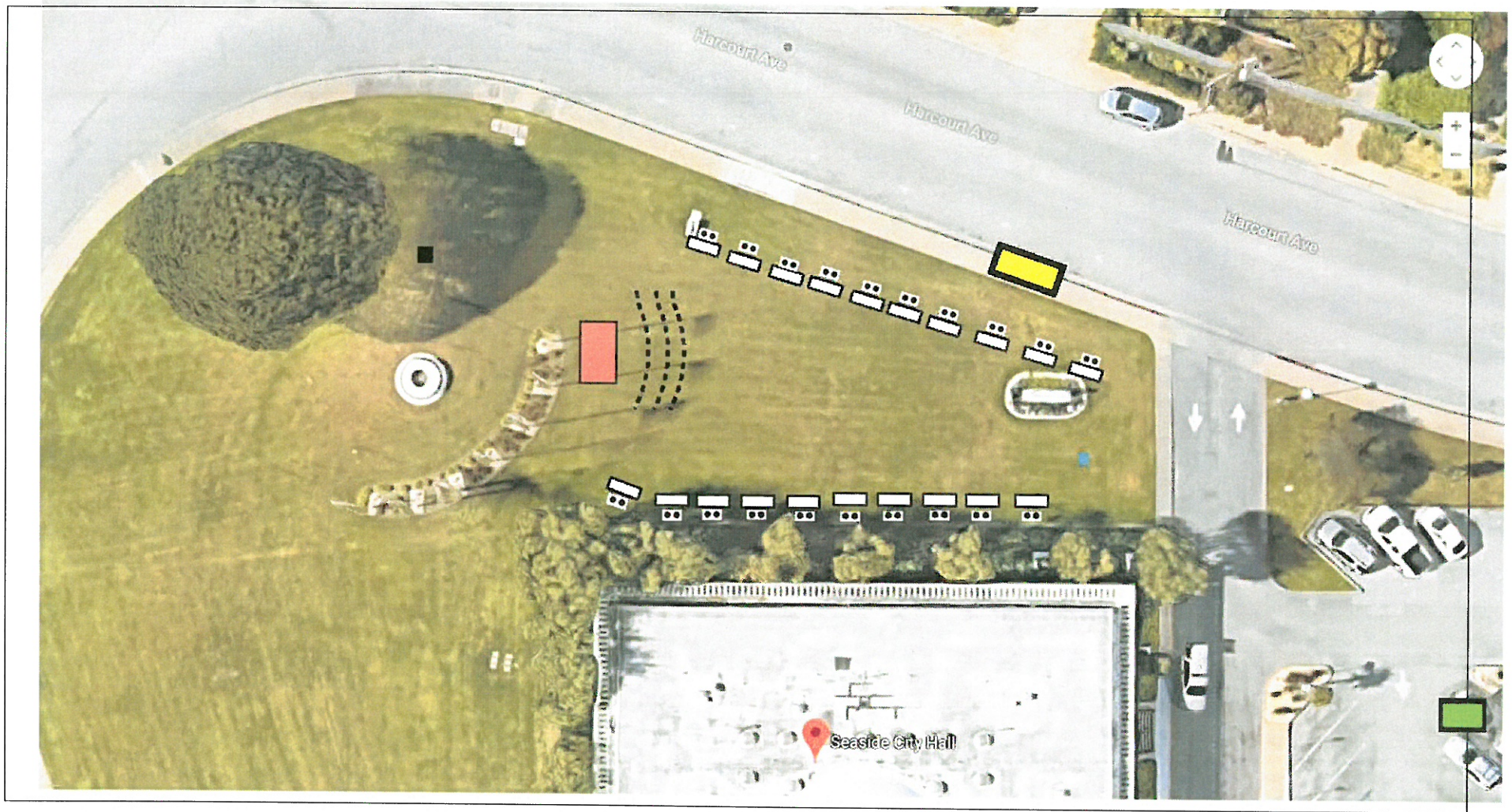
- 25 six-foot long folding tables, with a chair at each table
- a small stage, (as was used for the 2019 Earth Day event on City Hall Lawn)
- 30 folding chairs in front of the stage for the audience
- Electrical connection between the City Hall building and the event stage

Sustainable Seaside will rent an ADA-compliant portable toilet with handwashing station for the afternoon. This will be placed on the parking lot in a parking slot nearest the City Hall Lawn.

See the attached map of City Hall Lawn for more details.



# 2022 Seaside Earth Day Celebration at Seaside City Hall Lawn Proposed for Sunday, April 30, 1 pm to 4 pm - Event Layout



Stage



20 6-foot  
folding  
tables



Chairs -  
2 at each  
table.  
30 near  
stage.



Portable Toilet  
(Sustainable  
Seaside will  
arrange)



Recycle  
Bin



Food Truck.  
Sustainable Seaside  
will arrange.





# SEASIDE EARTH DAY E.V TEST DRIVE MAP





**CITY OF SEASIDE  
STAFF REPORT**

**Item No.: 8.J.**

**TO:** City Council

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Dan Meewis, Recreation Director

**DATE:** March 3, 2022

**SUBJECT: ADOPT A RESOLUTION AUTHORIZING THE CLOSURE OF  
GENERAL JIM MOORE BOULEVARD TO THROUGH TRAFFIC  
FROM BROADWAY AVENUE TO SAN PABLO AVENUE FOR THE  
SEASIDE EXOTICS EVENT ON AUGUST, 20, 2022.**

---

**RECOMMENDATION**

Adopt a resolution permitting the closure of General Jim Boulevard to through traffic from San Pablo Avenue to Broadway Avenue to ensure public safety during the Seaside Exotics event on Saturday, August 20, 2022.

**BACKGROUND**

Exotics on Broadway, LLC, has submitted an application to hold the Seaside Exotics event on General Jim Moore Boulevard on Saturday, August 20, 2022. When Exotics on Broadway last held their event in 2019, there were approximately 15,000 people in attendance throughout the duration of the event. Based on the turnout from 2019, the Exotics on Broadway team requested an expansion of the Broadway street closure to extend up Broadway past Fremont Boulevard.

The Special Event Committee determined that this event was too large to continue on Broadway Avenue and expanding beyond Fremont wasn't feasible. Moving the event to General Jim Moore Boulevard between San Pablo Avenue and Broadway Avenue will allow 200-300 exotic cars to be shown with a variety of other amenities to complement the event, such as: a stage for entertainment, local food trucks and vendors, adequate restroom facilities, and a VIP area for the car owners. The Seaside Exotics team is committed to offering Seaside businesses and restaurants the opportunity to have booths at the event. This location will also allow for plenty of space for the crowd to enjoy the event and take in the stunning views of the bay.

The Seaside Exotics team is requesting a closure from 4:00 a.m. on Saturday, August 20, 2022, until 12:00 a.m. on Sunday, August 21, 2022. The event will take place from 1:00 p.m. to 6:00 p.m. The Seaside Exotics event offers the community the opportunity to attend a free show, which is very popular with both locals and tourists. This event being held in Seaside has helped the City to become a popular destination during Car Week.

### **FISCAL IMPACT**

All costs associated with this event will be reimbursed by Exotics on Broadway, LLC.

### **RECOMMENDATION**

If the City Council approves the request for closure of General Jim Moore from San Pablo Avenue to Broadway Avenue on Friday, August 19, 2022, to Sunday, August 21, 2022, between the hours of 12:00 p.m. to 12:00 a.m. staff recommends the following conditions be met:

1. Submit a temporary traffic control plan and temporary traffic detour plan prepared by a registered traffic engineer. Reviewed and approved by Public Works.
2. Submit an encroachment permit.
3. No parking signs, morning closure and opening of the roadway in the evening need to be set out 3 days in advance.
4. Provide information on restrooms and trash control.
5. Organization to provide insurance coverage of the event in the amount of \$3 million per occurrence and \$5 million in the aggregate.
6. Pay all city-related costs associated with the event.
7. Hire a traffic management company to provide two-way traffic on the southbound side of General Jim Boulevard from 12:00 p.m. on Friday, August 19, 2022 to 5:00 a.m on Saturday, August 20, 2022, and for the complete road closure.
8. Invite Seaside businesses to participate and provide priority vendor spaces for Seaside businesses who are interested in vending at the event.
9. Provide a minimum of 15 security guards for the duration of the event.

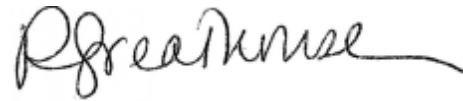
### **ATTACHMENTS**

1. Exotics on Broadway L.L.C. Special Event Application 2022
  2. Exotic on Broadway, LLC -Seaside Encroachment Permit 2022
  3. Exotics on Broadway, LLC - Seaside Tent Permit 2022
  4. EOB-MAP-2
-



5. EOB-MAP-3
  6. Exotics Resolution 2022
  7. Exotics on Broadway - Signed & Completed Temporary Street Closure Policy 2022
- 

Reviewed for Submission to the City Council by:

A handwritten signature in black ink, appearing to read "R Greathouse", with a long horizontal flourish extending to the right.

---

Roberta Greathouse, Acting City Manager



**SEASIDE  
CALIFORNIA**

## **Special Event Application**

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

**Date: January 25, 2022**

**Dear Event Sponsor:**

**Welcome to the City of Seaside.** The following pages include the City of Seaside's Special Events Application and accompanying instructions developed to guide you through the application process.

Effective July 01, 2020 a \$110.00 permit fee was approved by the Seaside City Council. Please enclose a check made out to the City of Seaside with your completed application. Once the completed form is received it will be distributed to all City departments and agencies affected by your event. You will then be notified of the status of your request. On behalf of the City of Seaside we thank you for contributing to the spirit and vitality of our City through the staging of your event. **Best wishes for a successful event!**

Terry Navarro  
City of Seaside  
986 Hilby Avenue  
Seaside, CA 93955  
(831) 899-6805 (Office)  
(831) 718-8603 (Fax)  
Email: [tnavarro@ci.seaside.ca.us](mailto:tnavarro@ci.seaside.ca.us)



**SEASIDE  
CALIFORNIA**

## Special Event Application

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

### CONTACT INFORMATION:

**Organization:** Exotics on Broadway, LLC

**Name of Applicant:** Johnny Valencia

**Address:** 1990 Jefferson St      **City:** San Francisco      **State:** CA

**Phone:** 954.415.1198      **Email:** Johnny@ExoticsOnBroadway.com

**Day of Event Contact Name and Phone:** Johnny Valencia 954.415.1198

### EVENT INFORMATION:

**Event Title:** Exotics on Broadway

#### Event Category:

- |                                                 |                                                      |                                 |
|-------------------------------------------------|------------------------------------------------------|---------------------------------|
| <input type="checkbox"/> Athletic / Recreation  | <input type="checkbox"/> Concert / Performance       | <input type="checkbox"/> Circus |
| <input type="checkbox"/> Celebration / Festival | <input type="checkbox"/> Parade / March / Procession | <input type="checkbox"/> Dance  |
| <input type="checkbox"/> Carnival               | <input checked="" type="checkbox"/> Other: Car Show  |                                 |

**Event Date and Time:** 8/20/22

Setup: 8/20/22 5am

Event Start: 8/20/22  
1pm

Event End: 8/20/22  
6pm

Clean up: 8/20/22 6pm-  
12am

**Event Location:** General Jim Moore Blvd, Seaside, CA between Hilby Ave and Coe Ave

### EVENT DESCRIPTION:

*Please provide detailed description of your event. Include details regarding any components of your event such as the use of vehicles, animals, rides, sanitation provisions or any other pertinent information about the event.*

Automotive Car Show that compliments Monterey Car Week. Static event to include registered show cars, vendors with 10x10 tents, entertainment stage with band and DJ, VIP tent area. Opportunity for local businesses regarding vendor space and food opportunities. Please see Exotics on Broadway 2019 for examples of the event.

**Number of Participants:** 15-20K

**Event Benefiting:**

**Federal ID # (if applicable):**



**SEASIDE  
CALIFORNIA**

## Special Event Application

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

☐ 501 C(3)   ☐ 501 C(6)   ☐ Commercial-For Profit   ☐

Other: \_\_\_\_\_

Will admission be charged? ☐ Yes, tickets cost: \_\_\_\_\_ ☒ No

Is the event open to the public? ☒ Yes ☐ No

If no, how will the event be restricted? Indicate plan on detailed schematics:

---

---

How will the event be advertised and promoted? We utilize digital media such as social media, our own website, and local Monterey Car Week event websites.

Signs posted: As wanted/needed by the city. In 2019 there was a banner placed up a week before the event near Broadway.

Special equipment to be used for proposed event: *(List all electrical needs you may require)*

|                                                 |                                                  |                                                             |
|-------------------------------------------------|--------------------------------------------------|-------------------------------------------------------------|
| <input checked="" type="checkbox"/> P.A. System | <input checked="" type="checkbox"/> Generator(s) | <input checked="" type="checkbox"/> Amplified sound / music |
| <input type="checkbox"/> Booths                 | <input type="checkbox"/> Bleachers               | <input type="checkbox"/> Cooking fuel                       |
| <input checked="" type="checkbox"/> Tents       | <input checked="" type="checkbox"/> Banners      | <input checked="" type="checkbox"/> Barricades              |
| <input type="checkbox"/> Other: _____           |                                                  |                                                             |

Will the event include music or live performances? ☒ Yes ☐ No

Will film, video, or photography be involved with the production of event? ☒ Yes ☐ No

Do you intend to sell food or beverage? ☐ Yes ☒ No  
*(If yes, please attach Health Department Food Vendor Certificate)*

Do you intend to sell other merchandise? ☒ Yes ☐ No

Number of Vendors? 50 *(For-profit vendors must have business license on file with the City)*

**Vendor Name**

**Vendor Address**

Variety of majority automotive industry type vendors and exhibitors that can range from auto dealerships, to manufacturers, wheel companies, performance shops, and local businesses

**Describe Merchandise**

Exotics on Broadway t-shirts, hats, bracelets, stickers

Will alcohol be served?

☒ Yes ☐ No





**SEASIDE  
CALIFORNIA**

## **Special Event Application**

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

**Will alcohol be sold? (If yes, please attach ABC license)**

☐ Yes ☒ No

**Parking arrangements:** We will work with the city to utilize two areas for public parking possibilities. On General Jim Moore Blvd from Hilby to Broadway, and also on General Jim Moore Blvd from Coe to San Pablo. Eucalyptus can also be used as an option. We are open to further discuss to choose the most efficient.

**Safety / Security / Accessibility (please describe your procedures for crowd control and internal security):**

Exotics on Broadway will provide a staff of twenty to manage the event from start to finish. We will also bring in the additional security as needed per the amount of area we are utilizing for the actual show portion.

**Security Organization (if required - please attach security contract):**

Will be provided as we near the event.

**What City services do you anticipate you will need? (i.e. Police, Fire, Public Works, etc.)**

Police and Public Works

**Method of trash collection/disposal and provision for additional sanitary facilities:**

We will rent trash receptacles to be placed throughout the event space. We will be sure to increase vs the amount we had in 2019, as well as make sure the bags are replaced throughout the event.

**Other pertinent information or special requests:** If we could work on shutting down the event space earlier to allow setup, that could help us to be more efficient on event day. In regards to the insurance necessary as per below, we will provide the policy information 30 days before the event.

---

### **APPLICANT AGREEMENT**

All applicable fees must be paid 30 days prior to event date. No permit revisions will be accepted less than 14 days prior to the event date. The City of Seaside retains the right to terminate the event at any time should a responsible city official determine any activity related to the event is a threat to public safety and/or property. I (we) agree to abide by all laws, rules and regulations which may apply to this area. I (we) accept specific responsibility for other members of my group and for any damage done to city property and/or facilities, and agree to clean and restore the site to the condition in which it was found prior to the holding of the specific event. I certify under penalty of perjury that all the preceding information is true to the best of my



**SEASIDE**  
**CALIFORNIA**

## Special Event Application

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

knowledge. Completed and signed special event form must be submitted to Recreation and Community Activities Director within seven working days of receipt of form.

Applicant Signature:

Date:

2/8/22





**SEASIDE  
CALIFORNIA**

## **Special Event Application**

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

**APPLICATION MUST INCLUDE:** Detailed schematic of event location indicating specific activity sites. For non-profit organizations, a copy of non-profit status must be submitted.

**Attach to application and mail to:**

**City of Seaside Recreation Services  
Attn: Recreation Director  
986 Hilby Avenue  
Seaside, CA 93955**

### **SPECIFIC EVENT CONDITIONS OF APPROVAL**

- ✓ Event organizers must clean up any event-related trash.
- ✓ All event noise or sound must be kept to a minimum, particularly before 9:00 a.m. and must not create an annoyance to co-existing events.
- ✓ Permittee is responsible for the actions of all vendors and participants during the event.
- ✓ No activities are permitted onsite that are not included on your permit application.
- ✓ All City ordinances will be strictly enforced (alcohol, dogs, etc.).
- ✓ Permit must be kept on location at all times.

Failure to comply with the above conditions may result in immediate closure of the event and a ban on future events by the organizer in the City of Seaside.

### **PROVISIONS**

Permittee waives all claims against the City, its officers, agents and employees, for loss or damage caused by, arising out of, or in any way connected with, the exercise of this permit and permittee agrees to save harmless, indemnify and defend City, its officers, agents and employees, from any and all loss, damage or liability which may be suffered or incurred by City, its officers, agents and employees caused by, arising out of or in any way connected with exercise by permittee of the rights hereby granted, except those arising out of the sole negligence of the City.

City shall have the privilege of inspecting the premises covered by this permit any and all time. This permit shall not be assigned. City may terminate this permit at any time if permittee fails to perform and covenant herein contained at the time and in the manner herein provided. City agrees it will not unreasonably exercise this right of termination.

The parties hereto agree that the permittee, its officers, agents and employees, in the performance of this permit shall act in an independent capacity and not as officers, employees or agents of the City. No alteration or variation of the terms of this permit shall be valid unless made in writing and signed by the parties hereto.

Permittee will not discriminate against any employee or applicant for employment because of race, color, religion, ancestry, sex, sexual orientation, age national origin or physical handicaps. Permittee agrees to comply with the terms and conditions contained herein and all rules and regulation of the City subject to this permit.

Applicant Signature: \_\_\_\_\_

Date: \_\_\_\_\_

2/8/22



**SEASIDE  
CALIFORNIA**

## Special Event Application

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

### INDEMNIFICATION, DEFENSE, HOLD HARMLESS

Applications must furnish the city with a certificate of insurance in an amount no less than \$1 million naming the City of Seaside as an additional insured. The amount of insurance is subject to increase at the discretion of the Finance Director who is the Risk Manager, depending upon the nature of the event. Such insurance must be primary to any city insurance and the city must have at least ten days' notice of cancellation.

For final event approval, you will need commercial general liability insurance that names "the City of Seaside, its officers, employees and agents" as an additional insured and any other public entities impacted by this event. Insurance coverage must be maintained for the duration of the event. To determine the amount of insurance coverage necessary, please contact Risk Manager. Please obtain the required insurance and mail an original insurance certificate to City of Seaside, Recreation and Community Activities Department, 986 Hilby Ave., Seaside, CA 93955.

Insurance Agency: \_\_\_\_\_ Insurance Agent: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Policy Number: \_\_\_\_\_

**PERMIT HOLDER** hereby agrees to protect, defend, indemnify and hold and save harmless **CITY**, its officers, and employees against any and all liability, claims, judgements, costs and demands, however caused, including those resulting from death or injury to **PERMIT HOLDER'S** employees and damage to **PERMIT HOLDER'S** property, arising directly or indirectly out of the obligations or operations herein undertaken by **PERMIT HOLDER**, including those arising from the passive concurrent negligence of **CITY** but save and except those which arise out of the active concurrent negligence, sole negligence, or the sole willful misconduct of **CITY**. **PERMIT HOLDER** will conduct all defense at its sole cost and expense. **CITY** shall be reimbursed by **PERMIT HOLDER** for all costs or attorney's fees incurred by **CITY** in enforcing this obligation.

Applicant Signature: \_\_\_\_\_

Date: 2/18/22

### (For Office Use Only)

#### Authorization

☐ Building \_\_\_\_\_

☐ Recreation \_\_\_\_\_

☐ Planning \_\_\_\_\_

☐ Redevelopment \_\_\_\_\_





**SEASIDE**  
**CALIFORNIA**

## Special Event Application

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

☐ Police \_\_\_\_\_

☐ Public Works  
\_\_\_\_\_

☐ Fire \_\_\_\_\_

☐ County Health  
\_\_\_\_\_

☐ Finance \_\_\_\_\_

Comments: \_\_\_\_\_  
\_\_\_\_\_

**CITY OF SEASIDE**  
**440 Harcourt Avenue, Seaside, CA 93955**  
**831-899-6825**  
**831-899-6211 Fax**

**ENCROACHMENT PERMIT**

Administrative Use:

|                                                                      |                                                                                   |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| Permit Number: _____<br>Date Issued: _____<br>Expiration Date: _____ | Permit Fee: _____<br>Receipt No: _____<br>Bond Amount: _____<br>Receipt No: _____ |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------|

Applicant/Permittee (May be Contractor):

Exotics on Broadway, LLC

Phone:

954-415-1198

Address:

1990 Jefferson St, San Francisco, CA 92605

Contact Person:

Johnny Valencia

Contact Phone:

954-415-1198

Job Address/Location:

Gen Jim Moore Blvd between Coe Ave and Hilby Ave

Cross Streets:

Tract No:

Contractor:

Phone:

Address:

State Contractor's License No:

Seaside Business License No:

Type of Work: ☐ Street Improvement ☐ Street Excavation ☐ Driveway ☐ Sidewalk ☒ Other (describe below)

Project Description:

Automotive Car show that compliments Monterey Car Week.  
Static event to include show cars, vendors, entertainment stage, VIP  
area.

Traffic Control/Lane Drop Required: ☐ no

☒ yes, explain below

Sidewalk Closure Required: ☐ no

☒ yes

Would need closures at each point of the streets named above.

Permittee to Notify the Following:

Underground Service Alert 1-800-227-2600

Seaside Police 831-899-6748

Seaside Fire 831-899-6790

Monterey-Salinas Transit, FAX work location to 831-899-7789

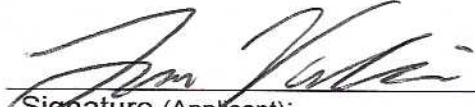
AMR Ambulance 831-718-9555

Applicant/Permittee hereby agrees to comply with the Standard Conditions attached to this application, any special provisions which may be attached to this application and all City Ordinances, Resolutions, Standards and Specifications currently in force. Execution below shall confirm that Applicant/Permittee has received and reviewed the Standard Conditions, understands the same and agrees to be bound thereby.

Specific Standards for Permit # \_\_\_\_\_:

\_\_\_\_\_

\_\_\_\_\_

  
Signature (Applicant):

2/8/22  
Date:

Johnny Valencia  
Please type or handwrite name:

Signature (Contractor):

Date:

\_\_\_\_\_  
Please type or handwrite name:

PERMIT ISSUED BY:

\_\_\_\_\_  
SEASIDE PUBLIC WORKS/ENGINEERING DEPARTMENT

\_\_\_\_\_  
DATE

I have examined the work covered by this permit and find that it is accordance with the standards of the City of Seaside and recommend acceptance.

\_\_\_\_\_  
Encroachment Inspector

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date Bond Released /Reimbursed

\_\_\_\_\_  
Amount

\_\_\_\_\_  
Check No.



## CITY OF SEASIDE PERMIT TO ENCROACH

### I. STANDARD CONDITIONS

- A. Permittee or Permittee's authorized representative must notify the City of Seaside (the City) at least 48 hours before starting any work under this Permit. Failure to so notify is cause for revocation of Permit. Should Permittee fail to commence the work or project for which this permit was issued within 180 days from the date of issuance set forth above or fail to actively and diligently exercise the privileges of this Permit, the Permit becomes null and void.
- B. The City shall not be responsible for monitoring the Permittee's compliance with any laws or regulations. If the Permittee performs any work knowing or having reason to know that it is contrary to laws or regulations, the Permittee shall bear all claims, costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals and all court or arbitration or other dispute resolution costs) arising out of or relating to such work.
- C. Permittee or Permittee's authorized representative shall notify (underground service alert) at least 24 hours before commencing any excavation necessary to perform the work authorized by this Permit. Permittee agrees to contact and obtain an Inquiry ID Number from (underground service alert) 800 - 422 - 4133 at least two (2) working days prior to commencing work. By signing this Permit application, Permittee acknowledges that Permittee understands the statutes and regulations pertaining to excavation near or in the vicinity of underground utilities and agrees to strictly conform all of Permittee's activities to such requirements. And failure on the part of Permittee to comply with such requirements shall be grounds for the immediate revocation of this Permit.
- D. A copy of this Permit shall be kept at the site of the work throughout the period of operations within the jurisdictional limits of the City and any right-of-way therein and shall be shown to any City employee, agent or duly authorized representative or any law enforcement officer upon demand.
- E. This Permit is valid only for the purpose specified herein. No change to the scope of work as identified in the application and/or drawings submitted therewith is permitted except upon written permission of the City Engineer or his/her duly authorized representative.
- F. Compliance with the American with Disabilities Act (ADA): All work shall be conducted in compliance with all applicable Federal, State, and Local Access Laws, regulations and guidelines including but not limited to the Americans with Disabilities Act Accessibility Guidelines (ADAAG), the Public Rights-of-Way Guidelines (PROWG), Design Information Bulletin 82-05, "Pedestrian Accessibility Guidelines for Highway Projects" and the City's encroachment permit and encroachment permit packet shall be approved by the City's California Licensed Professional Engineer, Licensed Architect, or Licensed Landscape Architect. Activities and uses authorized under this Permit are subject to any instruction of the City Engineer or his/her designated representative, including but not limited to the Public Works Inspector. All instructions must be strictly observed.
- G. Any damage caused to City structures by reason of exercise of this Permit shall be replaced or repaired by Permittee at his/her/its sole expense to the satisfaction of the City. Upon notice of damage to City structures arising from the exercise of this Permit, should Permittee fail to promptly make repairs or replaced the damaged item, the City may make any and all



repairs or replacement or have repairs/replacement made and Permittee will be billed and shall reimburse City for all costs incurred.

- H. Unless otherwise specified herein, this Permit may be revoked or canceled at any time by the City Engineer or his/her duly authorized representative at the sole discretion of the City Engineer or his/her duly authorized representative.
- I. Upon written notice of cancellation or revocation of this Permit for any cause whatsoever, Permittee shall promptly restore City right-of-way and structures to their condition prior to the issuance of the Permit and then shall vacate City property. Should Permittee fail to promptly restore the premises or structures to a condition satisfactory to the City Engineer or his/her duly authorized representative, the City may make any and all repairs or have repairs made and Permittee will be billed and shall reimburse City for all costs incurred.
- J. Unless otherwise specifically provided, all costs incurred by Permittee as a result of the conditions of the Permit or the exercise by City of any right, authority, or reservation contained therein shall be the sole responsibility of and shall be borne entirely by the Permittee.
- K. Issuance of this Permit shall not be construed as an obligation on the part of the City to assume responsibility for any damages incurred to the Permittee's improvements and/or for any injury or death to person(s) or damage to property arising out of the permitted work.
- L. This permit is non-transferable.
- M. The City Engineer or his/her designated representative may cancel the permit if the work authorized herein is not commenced within sixty (60) days of issuance and thereafter, in the opinion of the City Engineer, is not diligently prosecuted to completion. Cancellation may be effected by giving written notice thereof by sending the same to the applicant by ordinary mail to the address shown on the application.
- N. The permittee or permittee's authorized representative shall notify the City Engineer when all work is completed.

## II. INSURANCE

- A. Permittee shall maintain and provide commercial general liability insurance, with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than \$2,000,000 per occurrence, \$4,000,000 general aggregate, for bodily injury, personal injury, and property damage. The policy must include coverage for contractual liability that has not been amended. Any endorsement restricting standard ISO "insured contract" language will not be accepted. *Any insurance proceeds available to Permittee in excess of the minimum limits and coverage set forth in this Permit and which is applicable to a given loss or claim shall be deemed by this Permit to be applicable to the City.* A certificate of insurance evidencing this coverage shall be provided to the City prior to the start of any work under this Encroachment Permit. The City's Risk Manager may from time to time increase the limits of the required insurance coverage.
- B. The City is to be named as an additional insured with an endorsement in favor of the City.
- C. Coverage provided by Permittee shall be primary and any insurance or self-insurance procured or maintained by City 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 City before the City's own insurance or self-insurance shall be called upon to protect it as a named insured.

- D. A severability of interests provision must apply for all additional insureds ensuring that Permittee'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.
- E. 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 City and approved in writing.
- F. If Permittee maintains higher limits than the minimums shown above, City requires and shall be entitled to coverage for the higher limits maintained by Permittee. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to City.
- G. Permittee must also maintain worker's compensation insurance as required by State law.

### III. INDEMNITY AGREEMENT

- A. Permittee shall indemnify, defend, and hold harmless City, its officers, employees, and agents from any and all losses, costs, expenses, claims, liabilities, actions, or damages, including liability for injuries to any person or persons or damage to property arising at any time during and/or arising out of or in any way connected with Permittee's authorized activities under the terms of this permit unless solely caused by the gross negligence or willful misconduct of City, its officers, employees, or agents.
- B. It is expressly understood and agreed between the parties to this Permit that this is an agreement and permit for access to and for certain events to occur or work to take place on City property. This Agreement and permit is not a construction contract or an agreement for design professional services as those terms are defined or used under Title 12 of the California Civil Code (§§ 2772 et. seq.).

### IV. DUTY TO DEFEND

- A. As an express and material term of City's issuance of this Permit, Permittee agrees to defend, at its sole expense, the Indemnitees from and against any and all Claims arising out of or related to the permitted encroachment. Permittee's duty to defend shall apply immediately upon demand from the Indemnitees for any injury or death to persons or damage to property occasioned by reason of or arising out of the acts or omissions of the City, its officers, employees and/or agents and the acts or omissions of Permittee, his/her/its agents, employees, contractors and subcontractors and/or any other person or entity performing work authorized by this Permit.
- B. In the event of any controversy, claim or dispute arising out of or relating to this Permit or the violation of any covenant contained herein, the prevailing party shall be entitled to receive from the losing party reasonable expenses, including attorney's fees and costs.
- C. The City Engineer or his/her designated representative may, either at the time of the issuance of this permit or at any time thereafter until the completion of the work, prescribe such additional conditions as he/she may deem necessary for the protection of the public property or for the prevention of undue interference with traffic or to assure public safety.



## V. OTHER CONDITIONS

- A. **Progress of Work** Work shall proceed as expeditiously as possible. If the work consists of multiple phases, each phase of work must be approved by the City before proceeding with the next phase. The City Engineer or his/her designated representative may cancel the permit if the work authorized herein is not commenced within sixty (60) days of issuance and thereafter, in the opinion of the City Engineer, is not diligently prosecuted to completion. Cancellation may be effected by giving written notice thereof by sending the same to the Permittee by ordinary mail to the address shown on the application.
- B. **Care of Drainage** If the proposed work alters surface runoff or interferes with established drainage, ample provisions shall be made by the Permittee to provide adequate drainage and erosion control as approved by the City Engineer. Construction waste or excavated materials will not be allowed to be washed into the storm drain or sewer system.
- C. **Maintenance** The Permittee agrees by acceptance of this permit to exercise reasonable care to properly maintain utilities within the City right of way and to inspect for and immediately repair any damage to any improvement within the right of way which occurs as a result of the Permittee activities.
- D. **Test Results** If necessary, the Permittee shall provide the City Engineer with soil compaction test results. Compliance with compaction requirements shall be certified by a City-approved materials testing laboratory with local experience.
- E. **Pavement Replacement** All pavement that is removed or damaged shall be replaced in accordance with current City of Seaside standards.
- F. **Protection of Traffic** Provide protection for the traveling public. Barricades shall be placed with flashing amber lights at night. Flag persons shall be provided if necessary. Warning signs, lights and temporary traffic control devices shall be placed in conformance with the requirements of the City Engineer or Inspector and the Caltrans Manual of Traffic Control.
- G. **Storage of Materials** No material shall be stored within two (2) feet of the edge of the pavement, sidewalk or traveled way or within the shoulder line where the shoulders are wider than five (5) feet. No supplies or equipment shall be stored on the City Street or right of way.
- H. **Cleanup** Immediately, upon completion of work and after each work day, all material and debris shall be entirely removed. The right of way shall be left in the same or better condition as before work started.
- I. **Conformance of Construction** All construction shall conform to the most current Caltrans and City of Seaside standards and specifications.
- J. **Bond** Prior to permit issuance, the Permittee is required to provide a bond in the form of a Letter of Credit, Cashier's Check, Money Order, Cash, or Surety Bond in an amount determined by the City Engineer. The bond will be in the name of the City of Seaside and be held by or deposited to the City. The bond will be released or refunded to the individual submitting it upon satisfactory completion of the improvements, acceptance of the project by the City, and written request by the Permittee [SMC 12.04.020].
- K. Permittee or Permittee's authorized representative must notify City of Seaside, herein referred to as "City", at least 48 hours before starting any work under this Permit. Failure to so notify is cause for revocation of Permit. Should Permittee fail to commence the work or project for which this permit was issued within 180 days from the date of issuance set forth above or fail to actively and diligently exercise the privileges of this Permit, the Permit becomes null and void.

- L. The City of Seaside shall not be responsible for monitoring the Permittee's compliance with any laws or regulations. If the Permittee performs any work knowing or having reason to know that it is contrary to laws or regulations, the Permittee shall bear all claims, costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals and all court or arbitration or other dispute resolution costs) arising out of or relating to such work.
- M. Permittee or Permittee's authorized representative shall notify (underground service alert) at least 24 hours before commencing any excavation necessary to perform the work authorized by this Permit. Permittee agrees to contact and obtain an Inquiry ID Number from (underground service alert) 800 - 422 - 4133 at least two (2) working days prior to commencing work. By signing this Permit application, Permittee acknowledges that Permittee understands the statutes and regulations pertaining to excavation near or in the vicinity of underground utilities and agrees to strictly conform all of Permittee's activities to such requirements. And failure on the part of Permittee to comply with such requirements shall be grounds for the immediate revocation of this Permit.
- N. A copy of this Permit shall be kept at the site of the work throughout the period of operations within the jurisdictional limits of the City of Seaside and any right-of-way therein and shall be shown to any City of Seaside employee, agent or duly authorized representative or any law enforcement officer upon demand.
- O. This Permit is valid only for the purpose specified herein. No change to the scope of work as identified in the application and/or drawings submitted therewith is permitted except upon written permission of the City of Seaside Engineer or his/her duly authorized representative.

#### **VI. DOCUMENTS INCORPORATED BY REFERENCE**

- A. The following documents are incorporated into this encroachment permit.
  - a. City Standard Plans
  - b. Caltrans Standard Plans
  - c. Caltrans Standard Specifications
- B. In the event of conflict in the referenced documents for this encroachment permit, the order of precedence from highest to lowest shall be as follows;
  - i. Permits and Licenses
  - ii. Project Specific Conditions found in Exhibit B to the Encroachment Permit
  - iii. Standard Conditions found in Exhibit A to the Encroachment Permit
  - iv. Project Plans
  - v. Revised Standard Specifications
  - vi. Standard Specifications
  - vii. Revised Standard Plans
  - viii. Standard Plans
  - ix. Supplemental project information.



**FIRE DEPARTMENT**

1635 Broadway Avenue  
Seaside, CA 93955

Telephone (831) 899-6790

FAX (831) 899-6261

**APPLICATION FOR PERMIT AND INSPECTION TO OPERATE A TEMPORARY TENT,  
CANOPY OR MEMBRANE STRUCTURE OF 200 SQUARE FEET OR MORE**

GENERAL INFORMATION

Name of Event: Exotics on Broadway Location: Seaside, CA  
Start Date/Time: 8/20/22 1pm End Date/Time: 8/20/22 6pm  
Event Coordinator/Applicant Name: Johnny Valencia Phone: 954-415-1198

- A. In signing this application, I understand that I am responsible for all aspects of Title 19 and Chapter 31 of the California Fire Code relating to Tents, Canopies and other Membrane Structures. I also agree to contact the Fire Department with at least 24 hours notice so they can conduct any inspections prior to the Tent or Canopy being used. **(Call 831-899-6790 to schedule your inspection with the Fire Department.)**
- B. Submit a site plan showing the size and locations of the Tents/Canopies with this application.
- C. Submit payment of \$179.00 along with this application. This fee covers permit approval and tent inspection. Submit application and payment to:

Seaside Fire Department  
1635 Broadway Avenue  
Seaside, CA 93955  
(cash or check only)

or

Seaside City Hall  
440 Harcourt Avenue  
Seaside, CA 93955  
(cash, check or credit card)

In signing this application, I understand that I am responsible for all aspects as stipulated by the California Fire Code, Title 19 and all applicable fire ordinances pertaining to assembly tents (see attachments). Failure to comply with these requirements at any time will result in suspension/revocation/refusal to issue assembly tent permit.

Signature of Owner/Applicant: Johnny Valencia

Date: 2/8/22

The following comments are based on the applicable edition of the California Codes and should be resolved before a permit is issued.

**Tent/Membrane Structure Requirements:**

- ☐ A minimum of 20 ft. clear width shall be provided around the tent, and shall be no closer than 20 ft. to lot lines, buildings, other temporary structures, vehicles. Support ropes and guy wires are not included.
- ☐ The structure shall not be located within a fire lane or public street.
- ☐ Fire apparatus access roads shall be provided of minimum of 26 ft. wide.
- ☐ Smoking, cooking or use of open flames in the tent shall not be permitted. If cooking is to be used, a separate dedicated cooking tent operation shall be used. Additional requirements shall apply.
- ☐ Approved "No Smoking" signs shall be conspicuously posted.
- ☐ Exits, with a minimum width of 6 ft. each, shall be provided and kept clear at all times. The number of exits required shall be determined by the occupant load and CFC Table 3103.12.2. Exit signs shall be self-luminous or shall be internally or externally illuminated.

**Exiting Requirement:**

| Occupant Load  | Minimum<br>Number of Exits | Minimum Width of<br>Tent or Canopy | Each Exit (inches)<br>Membrane Structure |
|----------------|----------------------------|------------------------------------|------------------------------------------|
| 10 to 199      | 2                          | 72 inches                          | 36 inches                                |
| 200 to 499     | 3                          | 72 inches                          | 72 inches                                |
| 500 to 999     | 4                          | 96 inches                          | 72 inches                                |
| 1,000 to 1,999 | 5                          | 120 inches                         | 96 inches                                |
| 2,000 to 2,999 | 6                          | 120 inches                         | 96 inches                                |
| Over 3,000     | 7                          | 120 inches                         | 96 inches                                |

- ☐ Emergency Lighting may be required.
- ☐ Hay, straw, shaving or similar combustibles shall not be located within any tent structure.
- ☐ Open flame or other devices emitting flames, fire or heat or any flammable or combustible liquids, gas, or charcoal shall not be permitted under the tent or located within 20 ft. unless specifically approved and permitted.
- ☐ Warming of foods and similar operations using solids flammables or other similar devices that do not pose a fire hazard, shall be permitted.
- ☐ If heating and cooking devices are approved, they shall not be located within 10 ft. of an exit or combustible material. These distances may be increased based upon the type and hazard of the cooking.
- ☐ A minimum of one 2A-10BC fire extinguisher shall be provided for each tent less than 3,000 sq. ft. or less than 75 ft. across. The fire extinguisher shall be currently serviced & tagged by a certified company and readily accessible.
- ☐ Other: \_\_\_\_\_

**Flame Resistance:**

- ☐ The sidewalls, drops and tops of tents and canopies shall be composed of flame-resistant material or shall be treated with a flame retardant in an approved manner. Temporary membrane structures, tents or canopies shall have a permanently affixed label bearing the following information:
  1. Tent size and fabric or material type.
  2. Date materials were last treated with an approved flame retardant.
  3. The trade name and type of flame retardant utilized in the treatment.
  4. The name of the person and firm that applied the flame retardant.

**Generators:**

- ☐ Generators and other internal combustion power sources shall be separated from temporary membrane structures, tents, and canopies by a minimum of 20' and be isolated from contact with the public by fencing, enclosure or other approved means.
- ☐ Other: \_\_\_\_\_

**LP-Gas:**

- ☐ Equipment such as tanks, valves, tubing and other related components shall be approved and in accordance with Article 82 and the Mechanical Code. LP-gas containers up to 125 gallon water capacity shall be located outside tents and canopies a minimum 5 feet. Container shall be adequately protected to prevent tampering, damage by vehicles or other hazards.
- ☐ Other: \_\_\_\_\_

**Floor Plan, specifying the following:**

- ☐ Location of exits (including size, type, and etc.).
- ☐ Location of fire extinguishers.
- ☐ Location of "No Smoking" signs.
- ☐ Location of emergency lighting (if required).
- ☐ Location of chairs, tables, merchandise and exhibits.
- ☐ Other: \_\_\_\_\_

**Inspection Requirements:**

- ☐ The permit shall be valid only for the dates specifically requested and indicated on the issued permit.
- ☐ Verification of compliance and inspection by the Seaside Fire Department shall be required PRIOR to use.
- ☐ Re-submit application / plans
- ☐ Other: \_\_\_\_\_

**Questions can be directed to the Seaside Fire Department at (831) 899-6790**

---

OFFICIAL USE: DO NOT WRITE BELOW THIS LINE

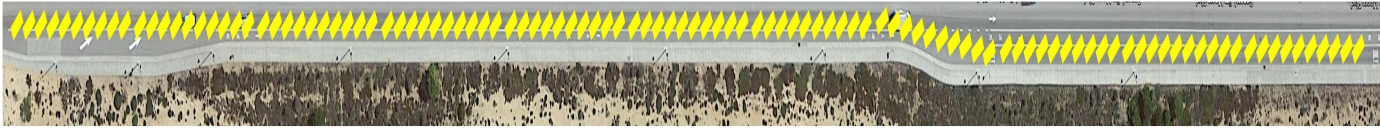
---

NOTES:

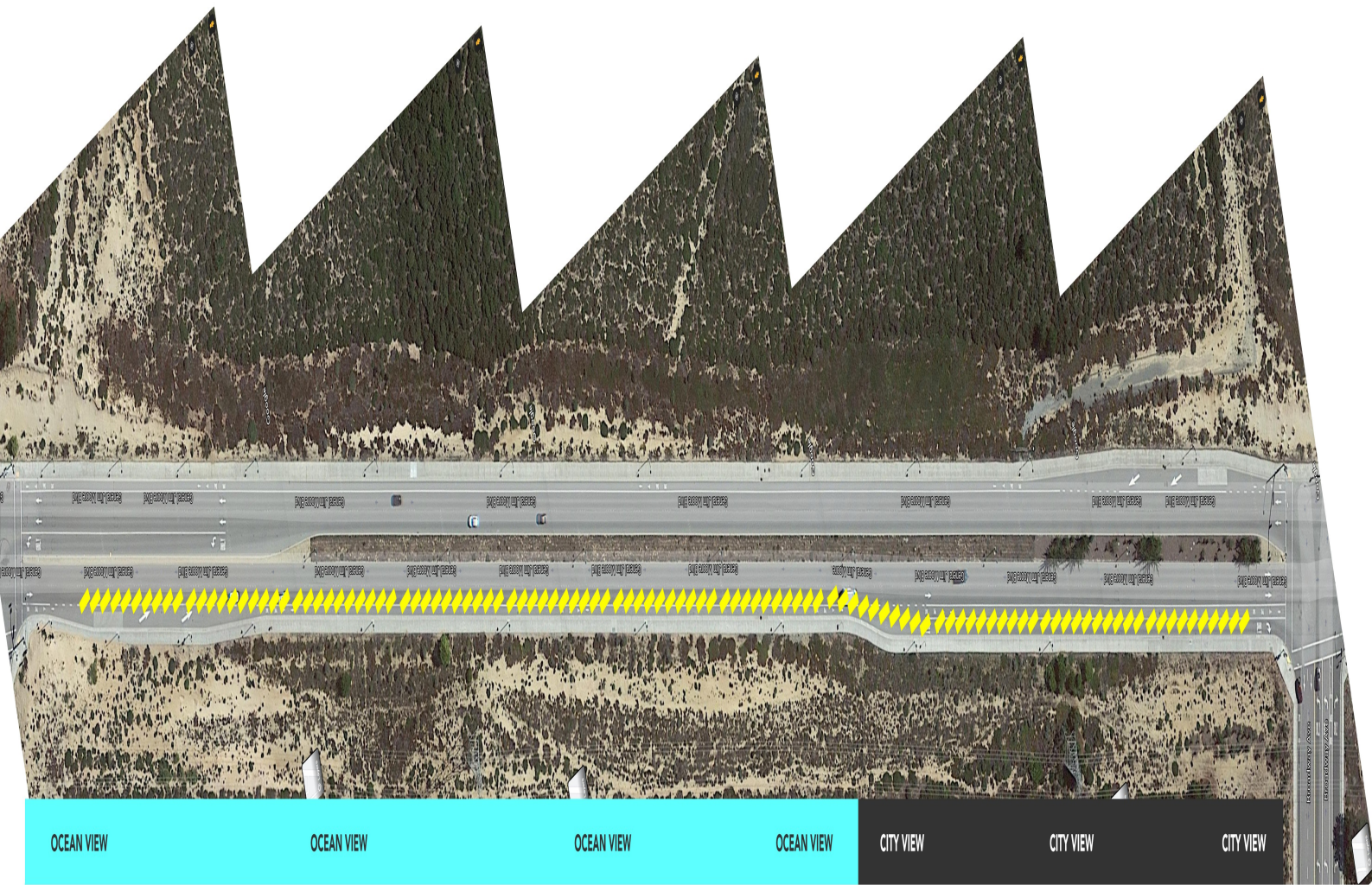
Inspector's Name: \_\_\_\_\_ Date: \_\_\_\_\_

Inspector's Signature \_\_\_\_\_





BASED ON 110 CARS ON AN ANGLE - OCEAN SIDE



OCEAN VIEW

OCEAN VIEW

OCEAN VIEW

OCEAN VIEW

CITY VIEW

CITY VIEW

CITY VIEW

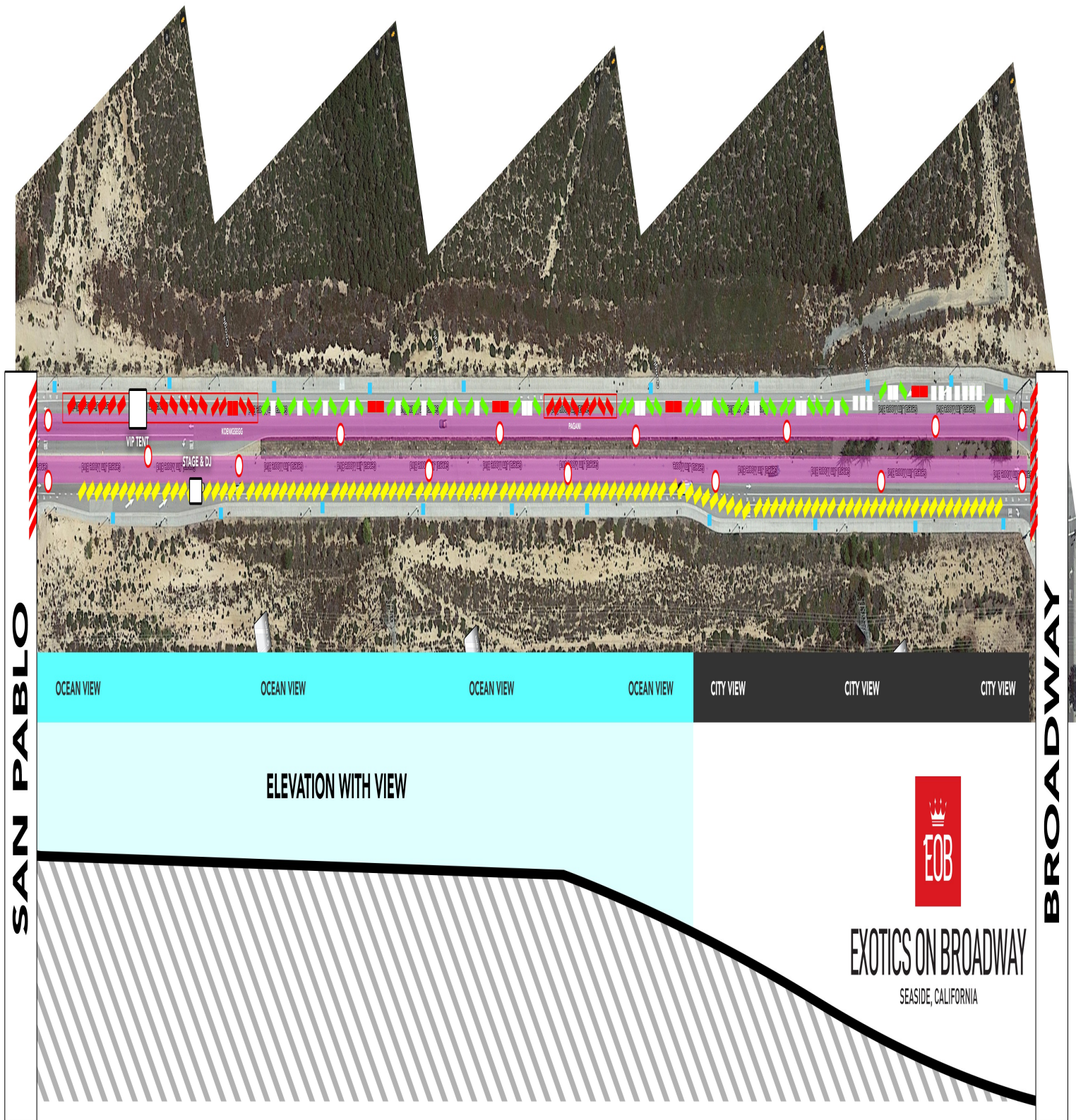
ELEVATION WITH VIEW



EXOTICS ON BROADWAY  
SEASIDE, CALIFORNIA



## BASED ON 110 CARS ON AN ANGLE - OCEAN SIDE



## RESOLUTION N22-XX

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE APPROVING THE CLOSURE OF GENERAL JIM MOORE BOULEVARD TO THROUGH TRAFFIC FROM SAN PABLO AVENUE TO BROADWAY AVENUE**

**WHEREAS**, Exotics on Broadway, LLC will be holding their Exotics on Broadway event that is open to the public;

**WHEREAS**, the closing of General Jim Moore Boulevard from San Pablo Avenue to Broadway Avenue is necessary between the hours of 4:00 a.m. on Saturday, August 20, 2022 and 12:00 a.m. on Sunday August 21, 2022 to ensure the safety of the public;

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Seaside hereby approves the closure of General Jim Moore Boulevard from San Pablo Avenue to Broadway Avenue to ensure the safety of the public using this portion of roadway during this event.

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of Seaside duly held on the 3<sup>rd</sup> day of March 2022 by the following vote:

|          |                  |
|----------|------------------|
| AYES:    | COUNCIL MEMBERS: |
| NOES:    | COUNCIL MEMBERS: |
| ABSENT:  | COUNCIL MEMBERS: |
| ABSTAIN: | COUNCIL MEMBERS: |

APPROVED:

---

Ian N. Oglesby, Mayor

ATTEST:

---

Dominique L. Davis, City Clerk

APPROVED TO FORM:

---

Sheri L. Damon, City Attorney



## **TEMPORARY STREET CLOSURE POLICY**

### **I. Purpose**

- A. It is the policy of the City of Seaside to encourage neighborhood, business, and community activities that promote the health, welfare, safety, and harmony of its citizens. Temporary street closures for such activities will be authorized when those closures are not anticipated to cause harm to or be a significant disruption to the general public.
- B. The purpose of this policy to the define parameters under which requests for temporary street closures for community and special events will be considered and processed. Except as otherwise provided by law, it shall be unlawful to close any public street unless a Street Closing Permit has been issued by the City of Seaside in accordance with this policy.

### **II. Scope**

This policy applies to all roads and streets in the City of Seaside road system.

- A. City Manager's Administrative Approval: The City Manager, with recommendation of City staff, is authorized to approve:
  - 1. City sponsored events and community events that occur on an annual or routine basis, and have been previously approved by the City Council (i.e., Hot Cars Cool Nights, Red White and Blues, Farmer's Market, Fire Department Open House, etc.); and
  - 2. Closures lasting for eight hours or less where the majority of residents / businesses within 500 feet of the proposed closure support the closure (i.e. a neighborhood block party).
- B. City Council Approval: City Council approval is required for:
  - 1. Special events of a non-routine nature;
  - 2. Events lasting longer than eight hours; and
  - 3. Requests for closure of traffic arteries or streets with a speed limit that exceeds 30 miles per hour.

### **III. Policy Criteria**

- A. Disposition of Temporary Street Closure Requests is administrative in nature under the authority of the City Manager and the Seaside City Council.
- B. A notice of application for street closure must be distributed to residents and business affected by the potential closure sample form attached.
- C. Fire hydrants on the specified street closure shall not be obstructed by vehicles, temporary structures, tents or other obstacles that impede the fire departments ability to access the hydrant in the event of an emergency. A minimum of 20-foot unobstructed path must be maintained for emergency vehicle access to the street if the event is not a complete, hard closure. If the event plans on having a hard closure, both the fire and police departments must be made aware of the closure in advance so alternative routes of response can be planned. An Emergency Access plan must be submitted and approved by the Fire Department and Police Department.



- D. The applicant shall conduct all activities in such a manner that the health and safety of the public are not negatively impacted.
- E. Promptly following the conclusion of the event, the applicant shall clean the right-of-way equivalent to its condition prior to the temporary closure.
- F. Approval of the request is subject to other conditions that may be specified by the City Manager or City Council.
- G. Conditions considered for all street closures include (but are not limited to):
  - 1. Impact of the proposed closure on residents, occupants, or businesses.
  - 2. Impact of the proposed closure on the accessibility of emergency vehicles into the closure areas.
  - 3. Impact of the proposed closure on vehicular traffic such as circulation, site lines, traffic movement, and availability of alternate routes for traffic.
  - 4. Potential interference with commercial and business activities in the immediate vicinity.
  - 5. Conditions existing within the surrounding area that, when occurring in conjunction with a street closure, might create a hardship or an unnecessary inconvenience to the public or persons residing in the area.
- H. The applicant is responsible for all costs associated with establishing, running, or maintaining the closure, including reimbursing the City for any costs associated with the closure, unless a fee waiver is approved by the City Council.
- I. The proposed street closure must be compatible with the neighborhood / commercial area of the requested street or road.
- J. The location must be large enough for the anticipated the crowd capacity as determined by the City's Police Chief, Fire Chief, City Engineer, and Risk Manager.
- K. The temporary street closure shall be for a period less than eight (8) hours, including any set up time and breakdown time, unless approved by City Council.
- L. The City of Seaside maintains the right to cancel approval of the street closure at any time.
- M. The City reserves the right to limit the number of street closures in particular areas in order to limit disruption to residents and businesses.
- N. The City Manager will maintain and update the application and other forms to support this policy.

#### **IV. Application Procedure**

- A. The applicant shall submit a Seaside Application for Temporary Street Closing Permit at least 90 days prior to the date of the proposed street closure. Applications submitted less than 90 days cannot be guaranteed a response for approval or denial.
- B. A site map must be included with the application detailing a 20-foot emergency vehicle access lane through closure, or alternative emergency vehicle access in accordance with an approved Emergency Access Plan.





- C. All applicable documents shall be attached to the Application for Temporary Street Closing Permit (consult with City staff to determine which documents are required):
  - 1. Special Event Application;
  - 2. Detailed site map;
  - 3. Traffic control plan;
  - 4. Emergency Access Plan;
  - 5. Temporary detour plan;
  - 6. Petition with signatures of affected residents / businesses; and
  - 7. Proof of insurance.
- D. Incomplete applications will be denied.
- E. The City's Police Chief, Fire Chief, City Engineer, and Risk Manager will review application materials and make recommendations regarding the closure to the City Manager and/or City Council.
- F. In the event an application is denied by the City Manager, the applicant may appeal to the City Council.

**V. Road Closure / Barricade Equipment:**

- A. Barricade equipment is required and can be provided by the City. City Staff will contact the Maintenance & Utilities Superintendent to schedule the delivery of the barricade equipment.
- B. Barricades will be delivered by the Maintenance & Utilities Division the last working day before the event and will be picked up the first working day after the event.
- C. Depending on the proposed closure, the City may require City staff or a bonded and insured traffic control company to be responsible for opening and closing the roadway.

**VI. Public Notification**

- A. At the applicant's expense, and prior to approval of the potential closure, the City will notify all residents/tenants directly affected by the street closure and provide them with the means to comment on the proposed closure.
- B. At a minimum, notices will be distributed to all who live or own/manage businesses within a 500-foot radius of the event location.
- C. The applicant may submit a petition demonstrating support of the affected residences / businesses which may be accepted in lieu of the City's noticing process. Upon request, the City will provide the applicant of a list of businesses and residences within the 500-foot radius.



## **VII. Fees and Charges**

- A. The applicant will be responsible for all applicable fees and costs associated with the street closure, including but not limited to:
  - 1. Public Noticing;
  - 2. Use of City barricades;
  - 3. Staff time to shut down and reopen the street;
  - 4. Permit fee as established by the City Council in the adopted fee schedule;
  - 5. Cost of any required traffic plans and Emergency Access Plans; and
  - 6. Police, Fire, and other staff time as deemed necessary by the City
- B. The City Council may waive the fees associated with street closures.

## **VIII. Additional Event Requirements**

- A. No stakes or penetrations may be made through the street surface.
- B. No disposal of anything in storm sewers.
- C. Any marking on the street can be done in chalk or washable material. No paint or permanent markings can be used.
- D. No loud speaker system shall be used which is audible beyond the designated event location. Event organizers and guests shall be in compliance with public peace statutes and ordinances.
- E. Alcoholic beverages are prohibited on City streets or public right of way unless the applicant has obtained a permit from the City. Proof of ABC license must be submitted to the City prior to the event in accordance with the Special event application.
- F. If alcoholic beverages are dispensed, event organizers may be subject to criminal penalties if under-aged persons are consuming or possessing such beverages.

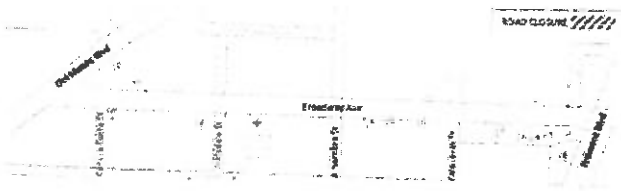
## **IX. Damages & Insurance**

- A. Any person or persons to whom a Street Closing Permit has been issued shall be liable for any loss or damage to any City of Seaside property arising out of the issuance or exercise of said permit.
- B. As a condition to the issuance of any Street Closing Permit, the permittee or permittees may be required to provide insurance to indemnify the City from any and all damages and costs of litigation arising out of the issuance and use of such permit.
- C. As a condition to the issuance of any Street Closing Permit, the City may require the permittee to indemnify and hold the City harmless from any claims for damages arising out of the street closing.



February 2022

## STREET CLOSURE NOTIFICATION (SAMPLE)

| Notice Application for Street Closure                                                                                                                                                                                                                                                               |                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>This notice serves as notification that a request for street closure has been submitted to the City of Seaside and includes a request to close a portion of: (insert street)</b>                                                                                                                 |                      |
| Noticing Date:                                                                                                                                                                                                                                                                                      |                      |
| Name of Applicant:                                                                                                                                                                                                                                                                                  |                      |
| Name of the Event / Purpose of Closure:                                                                                                                                                                                                                                                             |                      |
| Date of Closure:                                                                                                                                                                                                                                                                                    |                      |
| Start Time of Closure:                                                                                                                                                                                                                                                                              | End Time of Closure: |
| Streets to be closed:                                                                                                                                                                                                                                                                               |                      |
| A: _____ from to _____                                                                                                                                                                                                                                                                              |                      |
| B: _____ from to _____                                                                                                                                                                                                                                                                              |                      |
| C: _____ from to _____                                                                                                                                                                                                                                                                              |                      |
| Map of Closure:                                                                                                                                                                                                                                                                                     |                      |
| <p style="text-align: center;">Map of Street Closure:</p>                                                                                                                                                       |                      |
| <b><u>To provide input on this application:</u></b>                                                                                                                                                                                                                                                 |                      |
| Provide written comment to city <a href="mailto:clerk@ci.seaside.ca.us">clerk@ci.seaside.ca.us</a> . Include the following in the subject line "Public comment item # (insert the agenda item number relevance to your comment). Written comments must be received by 3pm of the day of the meeting |                      |
| Provide public comment in person at the meeting.                                                                                                                                                                                                                                                    |                      |
| Meeting Date/Time:                                                                                                                                                                                                                                                                                  | Meeting Information: |



February 2022

## TEMPORARY STREET CLOSURE APPLICATION

| Applicant Information                      |                                             |
|--------------------------------------------|---------------------------------------------|
| Name of Applicant: <u>Johnny Valencia</u>  | Date: <u>2/23/22</u>                        |
| Mailing Address: <u>1990 Jefferson St.</u> | City/ State: <u>San Francisco, CA 92605</u> |
| Email: <u>Johnny@GearOneAgency.com</u>     | Phone: <u>954.415.1198</u>                  |

| Street Closure Details                                                                                                                                                                                        |                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| Name of the Event / Purpose of Closure: <u>Exotics on Broadway</u>                                                                                                                                            |                                                            |
| General Description: <u>Automotive Car show that compliments Monterey Car Week. Static event that includes show cars, vendors, entertainment stage, VIP area.</u>                                             |                                                            |
| Event Start and End Time: <u>8/20/22 1pm - 8/20/22 6pm</u>                                                                                                                                                    | Estimated number of people in attendance: <u>15-20K</u>    |
| Date of Event: <u>8/20/22</u>                                                                                                                                                                                 | Total Number of streets to be closed: <u>1</u>             |
| Will alcohol be served? <u>No</u>                                                                                                                                                                             | Will the event include live or amplified music? <u>Yes</u> |
| Streets to be closed (please attach a detailed site map of closure location):                                                                                                                                 |                                                            |
| A: <u>Gen Jim Moore Blvd</u> from to <u>Coe to Hillby</u>                                                                                                                                                     |                                                            |
| B: _____ from to _____                                                                                                                                                                                        |                                                            |
| C: _____ from to _____                                                                                                                                                                                        |                                                            |
| Street close time: <u>12am 8/20/22</u>                                                                                                                                                                        | Street opening time: <u>12am 8/21/22</u>                   |
| Supplementary questions                                                                                                                                                                                       | Yes <input type="checkbox"/> No <input type="checkbox"/>   |
| Will vehicles be allowed inside the closure?                                                                                                                                                                  | <input checked="" type="checkbox"/>                        |
| If yes, please explain why and provide their locations: <u>Car show - on the street</u>                                                                                                                       |                                                            |
| Are you planning to hire a security company for the planned closure?                                                                                                                                          | <input checked="" type="checkbox"/>                        |
| If yes, provide the Company name, phone number, name of Supervisor, and locations for where security will be placed: <u>As the event is in August, this is not yet known. We have used Concordia the past</u> |                                                            |
| I certify that the information provided in the application is true and correct to the best of my knowledge.                                                                                                   |                                                            |
| Applicant Signature: <u>[Signature]</u>                                                                                                                                                                       | Date: <u>2/23/22</u>                                       |



February 2022

**For Official Use Only**

| <b>Engineering / Public Works Department</b>                                           |            |           |
|----------------------------------------------------------------------------------------|------------|-----------|
| <b>Application Review Questions</b>                                                    | <b>Yes</b> | <b>No</b> |
| Has the traffic control plan been submitted?                                           |            |           |
| Is the traffic control plan approved?                                                  |            |           |
| Per the approved traffic control plan, is security being required for traffic control? |            |           |
| Is the street closure application approved by the Engineering / Public Works Dept?     |            |           |
| If no, what is the reason for denial:                                                  |            |           |
| Is the street closure approved with conditions?                                        |            |           |
| If yes, what are the approval conditions?                                              |            |           |
| Name of Dept. Head:                                                                    | Title:     |           |
| Signature:                                                                             |            |           |

| <b>Police Department</b>                                                                                                          |            |           |
|-----------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| <b>Application Review Questions</b>                                                                                               | <b>Yes</b> | <b>No</b> |
| Based on the information provided, does the applicant need to have Security assigned to assist traffic around the street closure? |            |           |
| If yes, please identify the areas where security is required:                                                                     |            |           |
| Is the street closure application approved by the Police Dept?                                                                    |            |           |
| If no, what is the reason for denial:                                                                                             |            |           |
| Is the street closure approved with conditions?                                                                                   |            |           |
| If yes, what are the approval conditions?                                                                                         |            |           |
| Name of Dept. Head:                                                                                                               | Title:     |           |
| Signature:                                                                                                                        |            |           |



February 2022

| Fire Department                                                                                                  |        |    |
|------------------------------------------------------------------------------------------------------------------|--------|----|
| Application Review Questions                                                                                     | Yes    | No |
| Does the site plan show obstructions on the road way?                                                            |        |    |
| Does the site plan does provide for a 20' wide fire lane for emergency vehicle access?                           |        |    |
| Is the street closure application approved by the Fire Dept?                                                     |        |    |
| If no, what is the reason for denial:                                                                            |        |    |
| Is the street closure approved with conditions?                                                                  |        |    |
| If yes, what are the approval conditions?                                                                        |        |    |
| Name of Dept. Head:                                                                                              | Title: |    |
| Signature:                                                                                                       |        |    |
| Risk Management                                                                                                  |        |    |
| Application Review Questions                                                                                     | Yes    | No |
| Does the proposed street closure meet the requirements of this policy with respect to size, compatibility, etc.? |        |    |
|                                                                                                                  |        |    |
| If required, has the applicant submitted Liability Insurance?                                                    |        |    |
| Is the street closure application approved by Risk Management?                                                   |        |    |
| If no, what is the reason for denial:                                                                            |        |    |
| Is the street closure approved with conditions?                                                                  |        |    |
| If yes, what are the approval conditions?                                                                        |        |    |
| Name of Dept. Head:                                                                                              | Title: |    |
| Signature:                                                                                                       |        |    |

**Status of Application**

The street closure request is: APPROVED \_\_\_\_\_ DENIED \_\_\_\_\_ DATE: \_\_\_\_\_

City Manager's Signature / Date: \_\_\_\_\_

If applicable, scheduled for City Council consideration on: \_\_\_\_\_



**CITY OF SEASIDE  
STAFF REPORT**

**Item No.: 8.K.**

**TO:** City Council

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Dan Meewis, Recreation Director

**DATE:** March 3, 2022

**SUBJECT: ADOPT A RESOLUTION AUTHORIZING THE CLOSURE OF  
BROADWAY AVENUE TO THROUGH TRAFFIC FROM FREMONT  
BOULEVARD TO CALAVERAS STREET FOR THE OTHER BROTHER  
BEER COMPANY EVENT ON MARCH 19, 2022**

---

**RECOMMENDATION**

Adopt a resolution permitting the closure of Broadway Avenue to through traffic from Fremont Boulevard to Calaveras Street to ensure public safety during the Other Brother Beer Company event on Saturday, March 19, 2022.

**BACKGROUND**

Other Brother Beer Company has submitted an application to hold their event "2022 Spring Market" on Broadway Avenue on Saturday, March 19, 2022, from 11:00 a.m. to 5:00 p.m. with setup and clean up hours from 8:30 a.m. to 6:30 p.m. They are requesting the closure of Broadway Avenue from Fremont Boulevard to Calaveras Street. The closure of Broadway Avenue from Fremont Boulevard to Calaveras Street will allow 20-30 local vendors as well as amenities to complement the event.

The "2022 Spring Market" is a part of Other Brother's quarterly markets where local vendors and artists have the opportunity to showcase their talents and crafts. The event will feature 20-30 vendors and live music on Broadway Avenue, along with food and beverage purchases from the taproom with the addition of alcohol consumption services. They are applying for an ABC license to allow their participants to have alcohol in the road closure area on Broadway Avenue between Fremont to Calaveras. They are required to contact the police department and get prior approval for this.

As a condition of the event permit, Other Brother Beer Company is required to notify Broadway businesses of their intention to expand their fall market outdoors, closing

Broadway from Fremont - Calaveras; and that the road closure is being heard before the City Council on March 03, 2022.

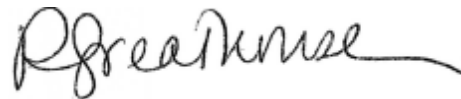
### **FISCAL IMPACT**

Other Brother Beer Company will reimburse the City for all costs associated with this event. The estimated cost for staff time and resources for the road closure is \$1,717.66.

### **ATTACHMENTS**

1. Other Brother Beer Co. - Special Event Application 2022
  2. Other Brother Beer Co. - Alcoholic Beverage License 2022
  3. Other Brother Beer Co. - Cost Estimate for Road Closure 2022
  4. Other Brother Beer Co. - Insurance 2022
  5. Other Brother Beer Co. - Notification to Neighbors about their event 2022
  6. Resolution Other Brothers Beer Co. 2022
  7. Other Brother Beer Co. - Beer Garden Site Map 2022
  8. Other Brother Beer Co. - Signed & Completed Temporary Street Closure Policy 2022
- 

Reviewed for Submission to the City Council by:



---

Roberta Greathouse, Acting City Manager





**SEASIDE  
CALIFORNIA**

## **Special Event Application**

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

**Date: February 15, 2022**

**Dear Event Sponsor:**

**Welcome to the City of Seaside.** The following pages include the City of Seaside's Special Events Application and accompanying instructions developed to guide you through the application process.

Effective July 01, 2020 a \$110.00 permit fee was approved by the Seaside City Council. Please enclose a check made out to the City of Seaside with your completed application. Once the completed form is received it will be distributed to all City departments and agencies affected by your event. You will then be notified of the status of your request. On behalf of the City of Seaside we thank you for contributing to the spirit and vitality of our City through the staging of your event. **Best wishes for a successful event!**

Terry Navarro  
City of Seaside  
986 Hilby Avenue  
Seaside, CA 93955  
(831) 899-6805 (Office)  
(831) 718-8603 (Fax)  
Email: [tnavarro@ci.seaside.ca.us](mailto:tnavarro@ci.seaside.ca.us)



# SEASIDE CALIFORNIA

## Special Event Application

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

### CONTACT INFORMATION:

Organization: Other Brother Beer Co.

Name of Applicant: Other Brother Beer Co.

Address: 877 Broadway Ave. City: Seaside State: CA

Phone: 831-747-1106 Email: lauren@otherbrotherbeer.com

Day of Event Contact Name and Phone: Lauren Manning, Event Manager 831-917-6177

### EVENT INFORMATION:

Event Title: 2022 Spring Market

Event Category:

- |                                                            |                                                      |                                 |
|------------------------------------------------------------|------------------------------------------------------|---------------------------------|
| <input type="checkbox"/> Athletic / Recreation             | <input type="checkbox"/> Concert / Performance       | <input type="checkbox"/> Circus |
| <input checked="" type="checkbox"/> Celebration / Festival | <input type="checkbox"/> Parade / March / Procession | <input type="checkbox"/> Dance  |
| <input type="checkbox"/> Carnival                          | <input type="checkbox"/> Other: _____                |                                 |

Event Date and Time: Saturday, March 19th 2022

Setup: 8:30am Event Start: 11:00am Event End: 5:00pm Clean up: 6:30pm

Event Location: Broadway Ave between Fremont and Calaveras St.

### EVENT DESCRIPTION:

*Please provide detailed description of your event. Include details regarding any components of your event such as the use of vehicles, animals, rides, sanitation provisions or any other pertinent information about the event.*

The "Spring Market" is a part of our quarterly markets where local vendors and artists have the opportunity to showcase their talents and crafts. We will sell food and beverages from our taproom with the addition of alcohol consumption services, live music, and vendor sales on the street on Broadway Ave from Fremont to Calaveras.

Number of Participants: 750

Event Benefiting: N/A

Federal ID # (if applicable): 82-2503098



# SEASIDE CALIFORNIA

## Special Event Application

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

☐ 501 C(3)    ☐ 501 C(6)    ☐ Commercial-For Profit    ☐

Other: \_\_\_\_\_

Will admission be charged? No

Is the event open to the public? Yes

How will the event be advertised and promoted? Social Media and flyers posted in our taproom and local businesses.

Signs posted: Informational signs indicating boundaries of event.

Special equipment to be used for proposed event: *(List all electrical needs you may require)*

☒ P.A. System    ☐ Generator(s)    ☒ Amplified sound / music  
☒ Booths    ☐ Bleachers    ☐ Cooking fuel  
☒ Tents    ☐ Banners    ☒ Barricades  
☐ Other: \_\_\_\_\_

Will the event include music or live performances?

☒ Yes    ☐ No

Will film, video, or photography be involved with the production of event?

☒ Yes    ☐ No

Do you intend to sell food or beverage?

☐ Yes    ☒ No

*(If yes, please attach Health Department Food Vendor Certificate)*

Do you intend to sell other merchandise?

☐ Yes    ☒ No

Number of Vendors? 20+ *(For-profit vendors must have business license on file with the City)*

Vendor Name

Vendor Address

Selection of vendors pending event approval.

Describe Merchandise

Artisan goods, locally crafted jewelry, local artwork, vintage clothing collections, reusable containers and home products, eco friendly items, plants and planters.

Will alcohol be served?

☒ Yes    ☐ No

Will alcohol be sold? *(If yes, please attach ABC license)*

☒ Yes    ☐ No

Parking arrangements: Free public parking

Safety / Security / Accessibility *(please describe your procedures for crowd control and internal security):*

Professional security will be present during event hours for crowd control. Increased staffing from Other Brother to monitor outdoor/street area to ensure compliance.



**SEASIDE  
CALIFORNIA**

## Special Event Application

Parks and Recreation Division

986 Hilby Avenue, Seaside CA 93955

831-899-6800

Security Organization *(if required - please attach security contract):*

Nguyen Security

What City services do you anticipate you will need? *(i.e. Police, Fire, Public Works, etc.)*

Public Works

Method of trash collection/disposal and provision for additional sanitary facilities:

Will provide receptacles in market area.

Other pertinent information or special requests: N/A

### APPLICANT AGREEMENT

All applicable fees must be paid 30 days prior to event date. No permit revisions will be accepted less than 14 days prior to the event date. The City of Seaside retains the right to terminate the event at any time should a responsible city official determine any activity related to the event is a threat to public safety and/or property. I (we) agree to abide by all laws, rules and regulations which may apply to this area. I (we) accept specific responsibility for other members of my group and for any damage done to city property and/or facilities, and agree to clean and restore the site to the condition in which it was found prior to the holding of the specific event. I certify under penalty of perjury that all the preceding information is true to the best of my knowledge. **Completed and signed special event form must be submitted to Recreation and Community Activities Director within seven working days of receipt of form.**

Applicant Signature: \_\_\_\_\_

Date: \_\_\_\_\_

2/18/2022



**SEASIDE  
CALIFORNIA**

## **Special Event Application**

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

**APPLICATION MUST INCLUDE:** Detailed schematic of event location indicating specific activity sites. For non-profit organizations, a copy of non-profit status must be submitted.

**Attach to application and mail to:**

**City of Seaside Recreation Services  
Attn: Recreation Director  
986 Hilby Avenue  
Seaside, CA 93955**

### **SPECIFIC EVENT CONDITIONS OF APPROVAL**

- ✓ Event organizers must clean up any event-related trash.
- ✓ All event noise or sound must be kept to a minimum, particularly before 9:00 a.m. and must not create an annoyance to co-existing events.
- ✓ Permittee is responsible for the actions of all vendors and participants during the event.
- ✓ No activities are permitted onsite that are not included on your permit application.
- ✓ All City ordinances will be strictly enforced (alcohol, dogs, etc.).
- ✓ Permit must be kept on location at all times.

Failure to comply with the above conditions may result in immediate closure of the event and a ban on future events by the organizer in the City of Seaside.

### **PROVISIONS**

Permittee waives all claims against the City, its officers, agents and employees, for loss or damage caused by, arising out of, or in any way connected with, the exercise of this permit and permittee agrees to save harmless, indemnify and defend City, its officers, agents and employees, from any and all loss, damage or liability which may be suffered or incurred by City, its officers, agents and employees caused by, arising out of or in any way connected with exercise by permittee of the rights hereby granted, except those arising out of the sole negligence of the City.

City shall have the privilege of inspecting the premises covered by this permit any and all time. This permit shall not be assigned. City may terminate this permit at any time if permittee fails to perform and covenant herein contained at the time and in the manner herein provided. City agrees it will not unreasonably exercise this right of termination.

The parties hereto agree that the permittee, its officers, agents and employees, in the performance of this permit shall act in an independent capacity and not as officers, employees or agents of the City. No alteration or variation of the terms of this permit shall be valid unless made in writing and signed by the parties hereto.

Permittee will not discriminate against any employee or applicant for employment because of race, color, religion, ancestry, sex, sexual orientation, age national origin or physical handicaps. Permittee agrees to comply with the terms and conditions contained herein and all rules and regulation of the City subject to this permit.



# SEASIDE CALIFORNIA Special Event Application

Parks and Recreation Division  
986 Hilby Avenue, Seaside CA 93955  
831-899-6800

Applicant Signature: [Signature]

Date: 2/18/2022

## INDEMNIFICATION, DEFENSE, HOLD HARMLESS

Applications must furnish the city with a certificate of insurance in an amount no less than \$1 million naming the City of Seaside as an additional insured. The amount of insurance is subject to increase at the discretion of the Finance Director who is the Risk Manager, depending upon the nature of the event. Such insurance must be primary to any city insurance and the city must have at least ten days' notice of cancellation.

For final event approval, you will need commercial general liability insurance that names "the City of Seaside, its officers, employees and agents" as an additional insured and any other public entities impacted by this event. Insurance coverage must be maintained for the duration of the event. To determine the amount of insurance coverage necessary, please contact Risk Manager. Please obtain the required insurance and mail an original insurance certificate to City of Seaside, Recreation and Community Activities Department, 986 Hilby Ave., Seaside, CA 93955.

Insurance Agency: NAVION INS.

Insurance Agent: Dave Simmesmacher

Phone Number: (714) 202-4710

Policy Number: PAC4052268

**PERMIT HOLDER** hereby agrees to protect, defend, indemnify and hold and save harmless **CITY**, its officers, and employees against any and all liability, claims, judgements, costs and demands, however caused, including those resulting from death or injury to **PERMIT HOLDER'S** employees and damage to **PERMIT HOLDER'S** property, arising directly or indirectly out of the obligations or operations herein undertaken by **PERMIT HOLDER**, including those arising from the passive concurrent negligence of **CITY** but save and except those which arise out of the active concurrent negligence, sole negligence, or the sole willful misconduct of **CITY** **PERMIT HOLDER** will conduct all defense at its sole cost and expense. **CITY** shall be reimbursed by **PERMIT HOLDER** for all costs or attorney's fees incurred by **CITY** in enforcing this obligation.

Applicant Signature: [Signature]

Date: 2/18/2022

### (For Office Use Only)

#### Authorization

☐ Building \_\_\_\_\_

☐ Recreation \_\_\_\_\_

☐ Planning \_\_\_\_\_

☐ Redevelopment \_\_\_\_\_



**SEASIDE**  
**CALIFORNIA**

## Special Event Application

Parks and Recreation Division

986 Hilby Avenue, Seaside CA 93955

831-899-6800

☐ Police \_\_\_\_\_

☐ Public Works \_\_\_\_\_

☐ Fire \_\_\_\_\_

☐ County Health \_\_\_\_\_

☐ Finance \_\_\_\_\_

Comments: \_\_\_\_\_

\_\_\_\_\_



**STATE OF CALIFORNIA  
DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL  
ALCOHOLIC BEVERAGE LICENSE  
SMALL BEER MANUFACTURER**

**VALID FROM**

Sep 01, 2021

OTHER BROTHER BEER CO., LLC  
877 BROADWAY AVE  
SEASIDE, CA 93955-4307

**EXPIRES**

Aug 31, 2022

**TYPE NUMBER DUP**

23 693784

AREA CODE

2709 26

RENEWAL

BUSINESS ADDRESS (IF DIFFERENT) DBA: OTHER BROTHER BEER CO LLC

CONDITIONS

OWNERS: OTHER BROTHER BEER CO., LLC



**IMPORTANT INFORMATION**

**EFFECTIVE PERIOD:** This license is effective only for the operating period shown above. A new license will be sent 4 to 6 weeks after the expiration date on your license if payment is timely. Your license status will remain in good standing for 60 days after the expiration date if the renewal payment was received timely. To check the status of your license, visit <http://www.abc.ca.gov/dalport/LCSMenu.html>.

**RENEWAL NOTICES:** Renewal notices are sent to premises address unless a specific mailing address is requested. If a notice is not received 30 days before expiration date shown above, contact the nearest ABC office. To assure receipt of notices, advise your local ABC office of any change in address.

**RENEWAL DATES:** It is the licensee's responsibility to pay the required renewal fee by the expiration date shown above.

A Penalty is charged for late renewal and the license can be automatically revoked for failure to pay.

**RENEWAL PAYMENTS:** Renewal payments can be made in person by visiting your local office or sent by mail to ABC Headquarters, 3927 Lennans Drive, Suite 100, Sacramento, CA 95834. If you do not have your renewal notice, your license number and the reason for payment (ex. "renewal") must be clearly indicated on the check. You can contact your local ABC office for your renewal fee amount.

**SEASONAL LICENSES:** It is the licensee's responsibility to pay the required renewal fee prior to the next operating period.

**POSTING:** Cover this license with glass or other transparent material and post it on premises in a conspicuous place.

**CONDITIONS:** A copy of all applicable conditions must be kept on premises.

**LICENSEE NAME:** Only 10 names will be printed on each license. If there are more names associated with the license, they will be indicated by "AND XX OTHERS". All names are on file and available upon request from your local ABC office.

**DBA:** If you change your business name please notify your local ABC office.

If you have any questions regarding this license, contact your local ABC office. You can find the contact information for each district office at <http://www.abc.ca.gov/distmap.html>.

**NOTE: CONTACT YOUR LOCAL ABC OFFICE IF YOUR LICENSED PREMISES WILL BE TEMPORARILY CLOSED FOR MORE THAN 15 DAYS OR WILL BE PERMANENTLY CLOSED.**

<http://www.abc.ca.gov>



@ca\_abc



CaliforniaABC



STATE OF CALIFORNIA  
DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL  
ALCOHOLIC BEVERAGE LICENSE  
SMALL BEER MANUFACTURER

**VALID FROM**

Sep 01, 2021

OTHER BROTHER BEER CO., LLC  
877 BROADWAY AVE  
SEASIDE, CA 93955-4307

**EXPIRES**

Aug 31, 2022

**TYPE NUMBER DUP**

23 593784

AREA CODE

2709 26

RENEWAL

BUSINESS ADDRESS DBA: OTHER BROTHER BEER CO LLC  
(IF DIFFERENT)

CONDITIONS

OWNERS: OTHER BROTHER BEER CO., LLC



**IMPORTANT INFORMATION**

**EFFECTIVE PERIOD:** This license is effective only for the operating period shown above. A new license will be sent 4 to 6 weeks after the expiration date on your license if payment is timely. Your license status will remain in good standing for 60 days after the expiration date if the renewal payment was received timely. To check the status of your license, visit <http://www.abc.ca.gov/datport/LQSMenu.html>.

**RENEWAL NOTICES:** Renewal notices are sent to premises address unless a specific mailing address is requested. If a notice is not received 30 days before expiration date shown above, contact the nearest ABC office. To assure receipt of notices, advise your local ABC office of any change in address.

**RENEWAL DATES:** It is the licensee's responsibility to pay the required renewal fee by the expiration date shown above.

A Penalty is charged for late renewal and the license can be automatically revoked for failure to pay.

**RENEWAL PAYMENTS:** Renewal payments can be made in person by visiting your local office or sent by mail to ABC Headquarters, 3927 Lennane Drive, Suite 100, Sacramento, CA 95834. If you do not have your renewal notice, your license number and the reason for payment (ex. "renewal") must be clearly indicated on the check. You can contact your local ABC office for your renewal fee amount.

**SEASONAL LICENSES:** It is the licensee's responsibility to pay the required renewal fee prior to the next operating period.

**POSTING:** Cover this license with glass or other transparent material and post it on premises in a conspicuous place.

**CONDITIONS:** A copy of all applicable conditions must be kept on premises.

**LICENSEE NAME:** Only 10 names will be printed on each license. If there are more names associated with the license, they will be indicated by "AND XX OTHERS". All names are on file and available upon request from your local ABC office.

**DBA:** If you change your business name please notify your local ABC office.

If you have any questions regarding this license, contact your local ABC office. You can find the contact information for each district office at <http://www.abc.ca.gov/distmap.html>.

**NOTE: CONTACT YOUR LOCAL ABC OFFICE IF YOUR LICENSED PREMISES WILL BE TEMPORARILY CLOSED FOR MORE THAN 15 DAYS OR WILL BE PERMANENTLY CLOSED.**

<http://www.abc.ca.gov>



@ca\_abc



CaliforniaABC



## Cost Estimate

|                                             |               |              |
|---------------------------------------------|---------------|--------------|
| ESTIMATE FOR REQUEST FOR COST ESTIMATE FOR: | DATE:         | 2/22/2022    |
| Other Brothers Road Closure                 |               |              |
|                                             | DPW No:       | DPW 22001    |
|                                             | WORK SITE(S): | Broadway Ave |

**SUGGESTED IJO PROJECT TITLE (No more than 40 characters in all CAPS):**

**Other Brother road closure**

**DESCRIPTION:** Work shall be per Performance Work Statement (PWS) included in the Request For Cost Estimates dated 2/23/2022. Work in general includes but not limited to the following:

1. Project Management
2. Close down Broadway Ave from Fremont to Calaveras on March 19, 2022. Close down 7:30 am, open at 6:30 pm.

**NOTE:** Unforeseen conditions and a change in the character of work encountered during work may require additional funding and/or time.

| PRIME CONTRACTOR'S WORK                |              |       |           | Extended Cost | Revisions/Comments          |
|----------------------------------------|--------------|-------|-----------|---------------|-----------------------------|
| 1. Direct Materials                    | LS           | 1     | \$ -      | \$ -          | Misc. Office Supply         |
| 2. Direct Labor                        | HRS.         | 12    | varies*   | \$ 696.30     | *See Cost Breakdown, sheet2 |
| 3. Rental Equipment (Vehicle Cost) hr. | HRS.         | 8     | \$ 26.15  | \$ 209.20     |                             |
| 4. Insurance Cost                      | LS           | 1     | \$ -      | \$ -          |                             |
| 5. Miscellaneous Job Expenses          | LS           | 1     | \$ 247.12 | \$ 247.12     | Indirect Cost @ 35.49%      |
| 6. SUBTOTAL (add lines 1 - 5)          |              |       |           | \$ 1,152.62   |                             |
| 7. Overhead *                          | 5% of line 6 | 5.00% | \$ -      |               |                             |
| 8. SUBTOTAL (Add Lines 6 & 7)          |              |       |           | \$ 1,152.62   |                             |

**Prime's Remarks:** City of Seaside will perform the work with in-house staff.

| SUB-CONTRACTOR'S WORK                       |                 |       |           | Extended Cost | Revisions/Comments |
|---------------------------------------------|-----------------|-------|-----------|---------------|--------------------|
| 9. Direct Materials                         | LS              | 1     | \$ -      | \$ -          |                    |
| 10. Direct Labor                            | LS              | 1     | \$ -      | \$ -          |                    |
| 11. Rental Equipment                        | LS              | 1     | \$ 500.00 | \$ 500.00     |                    |
| 12. Insurance Cost                          | LS              | 1     | \$ -      | \$ -          |                    |
| 13. Equipment. Ownership/Operating Expenses | LS              | 1     | \$ -      | \$ -          |                    |
| 14. SUBTOTAL (add lines 9 - 13)             |                 |       |           | \$ 500.00     |                    |
| 15. Contractor's Bond Prem. (Performance)   | 2.5% of line 14 | 2.50% | \$ 12.50  | \$ 12.50      |                    |
| 16. SUBTOTAL (add lines 14 - 15)            |                 |       |           | \$ 512.50     |                    |
| 17. Overhead                                | 5% of line 16   | 5.00% | \$ 25.63  | \$ 25.63      |                    |
| 18. SUBTOTAL (Add Lines 16 & 17)            |                 |       |           | \$ 538.13     |                    |
| 19. Profit                                  | 5% of line 18   | 5.00% | \$ 26.91  | \$ 26.91      |                    |
| 20. SUBTOTAL (Add Lines 18 & 19)            |                 |       |           | \$ 565.04     |                    |

**Subcontractor's Remarks:** Fee for traffic control signs and barricades

| SUMMARY                                   |  |  |  |             | Revisions/Comments           |
|-------------------------------------------|--|--|--|-------------|------------------------------|
| 21. Prime Contractor's Work (from line 8) |  |  |  | \$ 1,152.62 |                              |
| 22. Sub-contractor's work (from line 20)  |  |  |  | \$ 565.04   |                              |
| 23. Grand Total                           |  |  |  | \$ 1,717.66 | See Cost Estimate Conditions |

**COST ESTIMATE CONDITIONS:**

1. Cost estimate is based on overtime on a Saturday.

**Estimated Time Extension and Justification:**

|                           |                                    |                 |
|---------------------------|------------------------------------|-----------------|
| Prime Contractor Name:    | City of Seaside                    |                 |
| Sub-Contractor Name:      | N/A                                |                 |
| Name & Title of Preparer  | Dave Fortune, M & U Superintendent |                 |
| Signature                 |                                    | Date: 2/22/2022 |
| Name & Title of Approver: | Dave Fortune, M & U Superintendent |                 |

## Breakdown of Costs (For Cost Estimate)

|                                                    |  |  |  |  |       |  |                      |  |              |  |
|----------------------------------------------------|--|--|--|--|-------|--|----------------------|--|--------------|--|
| <b>ESTIMATE FOR REQUEST FOR COST ESTIMATE FOR:</b> |  |  |  |  | 0     |  | <b>DATE:</b>         |  | 2/22/2022    |  |
| <b>Other Brothers Road Closure</b>                 |  |  |  |  |       |  |                      |  |              |  |
| 0                                                  |  |  |  |  |       |  |                      |  |              |  |
| <b>SUGGESTED IJO TITLE:</b>                        |  |  |  |  | #REF! |  | <b>WORK SITE(S):</b> |  | Broadway Ave |  |

| ITEMS OF WORK FOR                       | QTY UNIT | Materials |            | Labor     |            | R | Equipment      |         |           |
|-----------------------------------------|----------|-----------|------------|-----------|------------|---|----------------|---------|-----------|
|                                         |          | Unit Cost | Total Cost | Unit Cost | Total Cost |   | Hrs.           | Rate    | Total     |
| Prime Contractor                        | Hrs.     |           |            |           |            | O |                |         |           |
| Office supply                           | 1        | \$ -      | \$ -       |           |            |   |                |         |           |
| Insp. & Contract Admin.                 |          |           |            |           |            | O | 8              | \$26.15 | \$ 209.20 |
| Project Manager                         | 0        |           |            | \$ 105.15 | \$ -       |   |                |         |           |
| Inspector                               | 0        |           |            | \$ 68.05  | \$ -       |   |                |         |           |
| Clerical Support                        | 0        |           |            | \$ 44.50  | \$ -       |   |                |         |           |
| Sub Total                               | 0        |           |            |           | \$ -       |   |                |         |           |
| Design/Project Mgmt.                    | 0        |           |            | \$ 105.15 | \$ -       |   |                |         |           |
| Skilled Labor                           |          |           |            |           |            |   |                |         |           |
| SR Maintenance Wrk                      | 6        |           |            | \$ 60.43  | \$ 362.58  |   |                |         |           |
| Maintenance Wrk II                      | 6        |           |            | \$ 55.62  | \$ 333.72  |   |                |         |           |
| \$ -                                    | 0        |           |            | \$ -      | \$ -       |   |                |         |           |
| Sub Total                               | 12       |           |            |           | \$ 696.30  |   |                |         |           |
| <b>LABOR TOTAL</b>                      | 12       |           |            |           | \$ 696.30  |   |                |         |           |
| Indirect Cost Rate                      |          |           |            | 35.49%    | \$ 247.12  |   |                |         |           |
|                                         |          |           |            |           |            |   |                |         |           |
|                                         |          |           |            |           |            |   |                |         |           |
|                                         |          |           |            |           |            |   |                |         |           |
| <b>DIRECT Prime Contractor's TOTALS</b> |          |           | \$ -       |           | \$ 943.42  | R | Total (Rented) |         |           |
|                                         |          |           |            |           |            | O | Total (Owned)  |         | \$ 209.20 |

| ITEMS OF WORK FOR                     | QTY UNIT | MATERIAL  |            | LABOR     |            | R | Equipment      |      |           |
|---------------------------------------|----------|-----------|------------|-----------|------------|---|----------------|------|-----------|
|                                       |          | Unit Cost | Total Cost | Unit Cost | Total Cost |   | Hrs.           | Rate | Total     |
| Sub-Contractor                        |          |           |            |           |            | O |                |      |           |
| Sub-Contractor materials              | 1        | \$ -      | \$ -       |           |            | R |                |      |           |
| Sub-Contractor labor                  | 1        |           |            | \$ -      | \$ -       |   |                |      |           |
|                                       |          |           |            |           |            |   |                |      | \$ 500.00 |
|                                       |          |           |            |           |            |   |                |      |           |
|                                       |          |           |            |           |            |   |                |      |           |
| <b>DIRECT Sub-Contractor's TOTALS</b> |          |           | \$ -       |           | \$ -       | R | Total (Rented) |      | \$ 500.00 |
|                                       |          |           |            |           |            | O | Total (Owned)  |      | \$ -      |

|                                                 |  |  |  |  |  |  |  |  |           |
|-------------------------------------------------|--|--|--|--|--|--|--|--|-----------|
| <b>SUB-CONTRACTOR COST BREAKDOWN, if needed</b> |  |  |  |  |  |  |  |  |           |
|                                                 |  |  |  |  |  |  |  |  |           |
|                                                 |  |  |  |  |  |  |  |  |           |
|                                                 |  |  |  |  |  |  |  |  | \$ 500.00 |

|                                      |  |                                    |  |                        |  |
|--------------------------------------|--|------------------------------------|--|------------------------|--|
| <b>Name &amp; Title of Preparer</b>  |  | Dave Fortune, M & U Superintendent |  |                        |  |
| <b>Signature</b>                     |  |                                    |  | <b>Date:</b> 2/22/2022 |  |
| <b>Name &amp; Title of Approver:</b> |  | Dave Fortune, M & U Superintendent |  |                        |  |



OTHEBRO-01

CHEASTON

## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/22/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

|                                                                                                                     |                                                    |                                      |               |
|---------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|--------------------------------------|---------------|
| <b>PRODUCER</b><br>Navion Insurance Associates, Inc.<br>23001 La Palma Avenue<br>Suite 120<br>Yorba Linda, CA 92887 | <b>CONTACT NAME:</b>                               |                                      |               |
|                                                                                                                     | <b>PHONE (A/C, No, Ext):</b> (714) 202-4710        | <b>FAX (A/C, No):</b> (714) 782-5637 |               |
|                                                                                                                     | <b>E-MAIL ADDRESS:</b> info@navionins.com          |                                      |               |
| <b>INSURED</b><br><br>Other Brother Beer Co<br>877 Broadway Ave<br>Seaside, CA 93955                                | <b>INSURER(S) AFFORDING COVERAGE</b>               |                                      | <b>NAIC #</b> |
|                                                                                                                     | <b>INSURER A:</b> Great American Insurance Company |                                      | 26344         |
|                                                                                                                     | <b>INSURER B:</b>                                  |                                      |               |
|                                                                                                                     | <b>INSURER C:</b>                                  |                                      |               |
|                                                                                                                     | <b>INSURER D:</b>                                  |                                      |               |
|                                                                                                                     | <b>INSURER E:</b>                                  |                                      |               |
|                                                                                                                     | <b>INSURER F:</b>                                  |                                      |               |

## COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE                                                                                                                                                                                                                                                                                                                            | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS                                                                                                                                                                                                                                                           |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|---------------|-------------------------|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A        | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY<br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br><br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC<br><input type="checkbox"/> OTHER: | X         |          | PAC4052286    | 7/25/2021               | 7/25/2022               | EACH OCCURRENCE \$ 1,000,000<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000<br>MED EXP (Any one person) \$ 20,000<br>PERSONAL & ADV INJURY \$ 1,000,000<br>GENERAL AGGREGATE \$ 2,000,000<br>PRODUCTS - COMP/OP AGG \$ 2,000,000<br>LIQUOR \$ 1,000,000 |
| A        | <input type="checkbox"/> AUTOMOBILE LIABILITY<br><input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS<br><input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY                                                                                |           |          | PAC4052286    | 7/25/2021               | 7/25/2022               | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$<br>\$                                                                                                  |
|          | <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR<br><input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE<br><input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$                                                                                                                     |           |          |               |                         |                         | EACH OCCURRENCE \$<br>AGGREGATE \$<br>\$                                                                                                                                                                                                                         |
|          | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N<br>If yes, describe under DESCRIPTION OF OPERATIONS below                                                                                                                   | N/A       |          |               |                         |                         | PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/><br>E.L. EACH ACCIDENT \$<br>E.L. DISEASE - EA EMPLOYEE \$<br>E.L. DISEASE - POLICY LIMIT \$                                                                                                 |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Attn: Recreation and Community Activities Department, 986 Hilby Ave., Seaside, CA 93955

The City of Seaside, its officers, employees and agents are included as Additional Insured per written contract.

## CERTIFICATE HOLDER

## CANCELLATION

City of Seaside  
440 Harcourt Avenue  
Seaside, CA 93955

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

2/22/2022

**To:** Seaside Business Neighbors  
**From:** Other Brother Beer Co  
**Subject:** 03/19/2022 Street Closure

### NOTIFICATION

Hello Neighbor,

Other Brother Beer Co will be holding a quarterly maker market on Saturday, March 19th, 2022 from 11:00 a.m. to 5:00 p.m. The purpose of this document is to notify you that Other Brother Beer Co has requested that the City of Seaside close Broadway Avenue from Fremont Boulevard to Calaveras Street in order to provide additional space for vendors and guests. This request will go before the Seaside City Council on Thursday, March 3rd, 2022 at 5:00pm for approval. Should the request be granted, Broadway Avenue from Fremont Boulevard to Calaveras Street will be closed to vehicular traffic from 8:30 a.m. to 6:30 p.m. on Saturday, March 19th, 2022.

Please reach out with any questions that you may have concerning the event or proposed street closure.

Lauren Manning  
Events Coordinator  
(831) 917-6177  
lauren@otherbrotherbeer.com

Respectfully,

Other Brother Beer Co  
877 Broadway Ave  
Seaside, CA 93955

**RESOLUTION NO.**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE**

**APPROVING THE CLOSURE OF BROADWAY AVENUE FROM HILLSDALE STREET TO CALAVERAS STREET**

**WHEREAS**, Other Brother Beer Co. will be holding their 2022 Spring Market Event that is open to the public;

**WHEREAS**, the closing of Broadway Avenue from Fremont Boulevard to Calaveras Street is necessary between the hours of 8:30 a.m. and 6:30 p.m. on March 19, 2022 to insure the safety of the public;

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Seaside hereby approves the closure of Broadway Avenue from Fremont Boulevard to Calaveras Street to ensure the safety of the public using this portion of roadway during this event.

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of Seaside duly held on the 3rd day of March 2022 by the following vote:

|          |                  |
|----------|------------------|
| AYES:    | COUNCIL MEMBERS: |
| NOES:    | COUNCIL MEMBERS: |
| ABSENT:  | COUNCIL MEMBERS: |
| ABSTAIN: | COUNCIL MEMBERS: |

APPROVED:

---

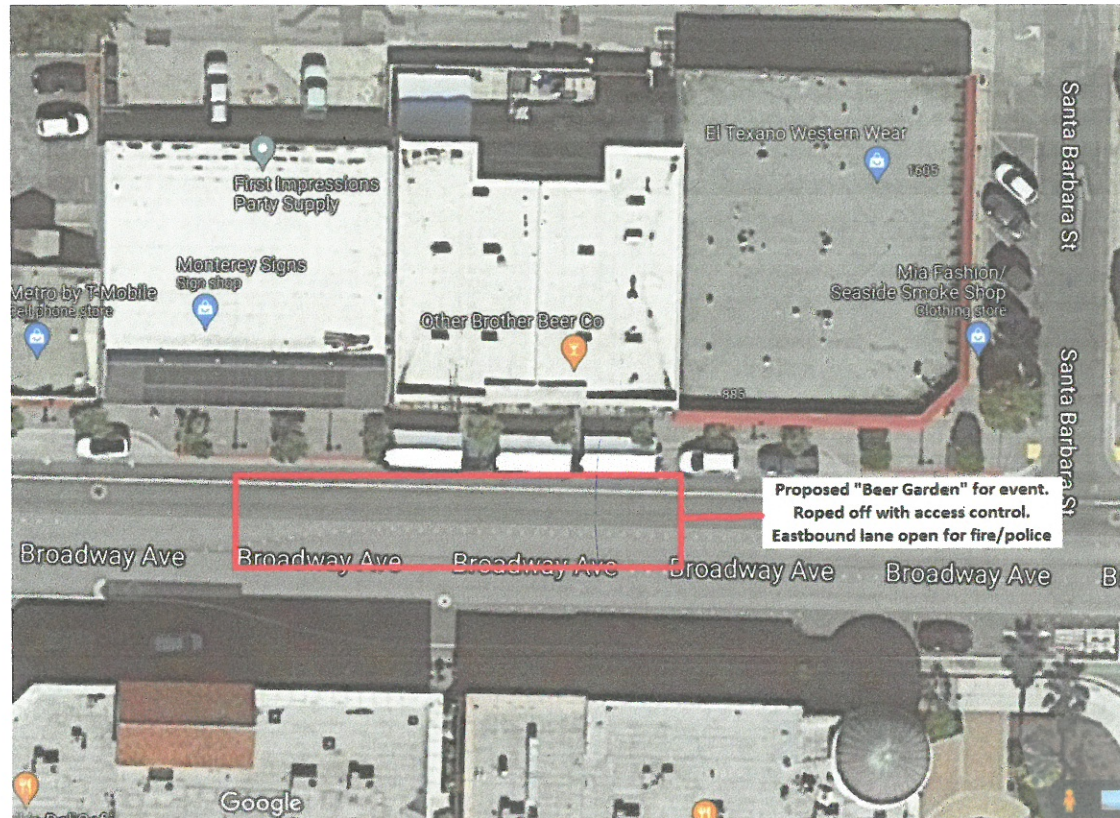
Ian N. Oglesby, Mayor

ATTEST:

---

Dominique L. Davis, City Clerk





site map that subtracts 20' for fire department access from the South side of the beer garden.

Michael Nevares  
 Other Brother Beer Co.  
 (831) 225-2901



## **TEMPORARY STREET CLOSURE POLICY**

### **I. Purpose**

- A. It is the policy of the City of Seaside to encourage neighborhood, business, and community activities that promote the health, welfare, safety, and harmony of its citizens. Temporary street closures for such activities will be authorized when those closures are not anticipated to cause harm to or be a significant disruption to the general public.
- B. The purpose of this policy to the define parameters under which requests for temporary street closures for community and special events will be considered and processed. Except as otherwise provided by law, it shall be unlawful to close any public street unless a Street Closing Permit has been issued by the City of Seaside in accordance with this policy.

### **II. Scope**

This policy applies to all roads and streets in the City of Seaside road system.

- A. City Manager's Administrative Approval: The City Manager, with recommendation of City staff, is authorized to approve:
  - 1. City sponsored events and community events that occur on an annual or routine basis, and have been previously approved by the City Council (i.e., Hot Cars Cool Nights, Red White and Blues, Farmer's Market, Fire Department Open House, etc.); and
  - 2. Closures lasting for eight hours or less where the majority of residents / businesses within 500 feet of the proposed closure support the closure (i.e. a neighborhood block party).
- B. City Council Approval: City Council approval is required for:
  - 1. Special events of a non-routine nature;
  - 2. Events lasting longer than eight hours; and
  - 3. Requests for closure of traffic arteries or streets with a speed limit that exceeds 30 miles per hour.

### **III. Policy Criteria**

- A. Disposition of Temporary Street Closure Requests is administrative in nature under the authority of the City Manager and the Seaside City Council.
- B. A notice of application for street closure must be distributed to residents and business affected by the potential closure sample form attached.
- C. Fire hydrants on the specified street closure shall not be obstructed by vehicles, temporary structures, tents or other obstacles that impede the fire departments ability to access the hydrant in the event of an emergency. A minimum of 20-foot unobstructed path must be maintained for emergency vehicle access to the street if the event is not a complete, hard closure. If the event plans on having a hard closure, both the fire and police departments must be made aware of the closure in advance so alternative routes of response can be planned. An Emergency Access plan must be submitted and approved by the Fire Department and Police Department.





- D. The applicant shall conduct all activities in such a manner that the health and safety of the public are not negatively impacted.
- E. Promptly following the conclusion of the event, the applicant shall clean the right-of-way equivalent to its condition prior to the temporary closure.
- F. Approval of the request is subject to other conditions that may be specified by the City Manager or City Council.
- G. Conditions considered for all street closures include (but are not limited to):
  - 1. Impact of the proposed closure on residents, occupants, or businesses.
  - 2. Impact of the proposed closure on the accessibility of emergency vehicles into the closure areas.
  - 3. Impact of the proposed closure on vehicular traffic such as circulation, site lines, traffic movement, and availability of alternate routes for traffic.
  - 4. Potential interference with commercial and business activities in the immediate vicinity.
  - 5. Conditions existing within the surrounding area that, when occurring in conjunction with a street closure, might create a hardship or an unnecessary inconvenience to the public or persons residing in the area.
- H. The applicant is responsible for all costs associated with establishing, running, or maintaining the closure, including reimbursing the City for any costs associated with the closure, unless a fee waiver is approved by the City Council.
- I. The proposed street closure must be compatible with the neighborhood / commercial area of the requested street or road.
- J. The location must be large enough for the anticipated the crowd capacity as determined by the City's Police Chief, Fire Chief, City Engineer, and Risk Manager.
- K. The temporary street closure shall be for a period less than eight (8) hours, including any set up time and breakdown time, unless approved by City Council.
- L. The City of Seaside maintains the right to cancel approval of the street closure at any time.
- M. The City reserves the right to limit the number of street closures in particular areas in order to limit disruption to residents and businesses.
- N. The City Manager will maintain and update the application and other forms to support this policy.

#### **IV. Application Procedure**

- A. The applicant shall submit a Seaside Application for Temporary Street Closing Permit at least 90 days prior to the date of the proposed street closure. Applications submitted less than 90 days cannot be guaranteed a response for approval or denial.
- B. A site map must be included with the application detailing a 20-foot emergency vehicle access lane through closure, or alternative emergency vehicle access in accordance with an approved Emergency Access Plan.



- C. All applicable documents shall be attached to the Application for Temporary Street Closing Permit (consult with City staff to determine which documents are required):
  - 1. Special Event Application;
  - 2. Detailed site map;
  - 3. Traffic control plan;
  - 4. Emergency Access Plan;
  - 5. Temporary detour plan;
  - 6. Petition with signatures of affected residents / businesses; and
  - 7. Proof of insurance.
- D. Incomplete applications will be denied.
- E. The City's Police Chief, Fire Chief, City Engineer, and Risk Manager will review application materials and make recommendations regarding the closure to the City Manager and/or City Council.
- F. In the event an application is denied by the City Manager, the applicant may appeal to the City Council.

**V. Road Closure / Barricade Equipment:**

- A. Barricade equipment is required and can be provided by the City. City Staff will contact the Maintenance & Utilities Superintendent to schedule the delivery of the barricade equipment.
- B. Barricades will be delivered by the Maintenance & Utilities Division the last working day before the event and will be picked up the first working day after the event.
- C. Depending on the proposed closure, the City may require City staff or a bonded and insured traffic control company to be responsible for opening and closing the roadway.

**VI. Public Notification**

- A. At the applicant's expense, and prior to approval of the potential closure, the City will notify all residents/tenants directly affected by the street closure and provide them with the means to comment on the proposed closure.
- B. At a minimum, notices will be distributed to all who live or own/manage businesses within a 500-foot radius of the event location.
- C. The applicant may submit a petition demonstrating support of the affected residences / businesses which may be accepted in lieu of the City's noticing process. Upon request, the City will provide the applicant of a list of businesses and residences within the 500-foot radius.



## **VII. Fees and Charges**

- A. The applicant will be responsible for all applicable fees and costs associated with the street closure, including but not limited to:
  - 1. Public Noticing;
  - 2. Use of City barricades;
  - 3. Staff time to shut down and reopen the street;
  - 4. Permit fee as established by the City Council in the adopted fee schedule;
  - 5. Cost of any required traffic plans and Emergency Access Plans; and
  - 6. Police, Fire, and other staff time as deemed necessary by the City
- B. The City Council may waive the fees associated with street closures.

## **VIII. Additional Event Requirements**

- A. No stakes or penetrations may be made through the street surface.
- B. No disposal of anything in storm sewers.
- C. Any marking on the street can be done in chalk or washable material. No paint or permanent markings can be used.
- D. No loud speaker system shall be used which is audible beyond the designated event location. Event organizers and guests shall be in compliance with public peace statutes and ordinances.
- E. Alcoholic beverages are prohibited on City streets or public right of way unless the applicant has obtained a permit from the City. Proof of ABC license must be submitted to the City prior to the event in accordance with the Special event application.
- F. If alcoholic beverages are dispensed, event organizers may be subject to criminal penalties if under-aged persons are consuming or possessing such beverages.

## **IX. Damages & Insurance**

- A. Any person or persons to whom a Street Closing Permit has been issued shall be liable for any loss or damage to any City of Seaside property arising out of the issuance or exercise of said permit.
- B. As a condition to the issuance of any Street Closing Permit, the permittee or permittees may be required to provide insurance to indemnify the City from any and all damages and costs of litigation arising out of the issuance and use of such permit.
- C. As a condition to the issuance of any Street Closing Permit, the City may require the permittee to indemnify and hold the City harmless from any claims for damages arising out of the street closing.



February 2022

## STREET CLOSURE NOTIFICATION (SAMPLE)

| Notice Application for Street Closure                                                                                                                                                                                                                                                               |                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| <b>This notice serves as notification that a request for street closure has been submitted to the City of Seaside and Includes a request to close a portion of: (insert street)</b>                                                                                                                 |                                |
| Noticing Date:                                                                                                                                                                                                                                                                                      |                                |
| Name of Applicant: Other Brother Beer Co                                                                                                                                                                                                                                                            |                                |
| Name of the Event / Purpose of Closure: Spring Market                                                                                                                                                                                                                                               |                                |
| Date of Closure: 3/19/2022                                                                                                                                                                                                                                                                          |                                |
| Start Time of Closure: 9:00 a.m.                                                                                                                                                                                                                                                                    | End Time of Closure: 6:00 p.m. |
| Streets to be closed:                                                                                                                                                                                                                                                                               |                                |
| A: <u>Broadway</u> from to <u>Fremont to Calaveras</u>                                                                                                                                                                                                                                              |                                |
| B: _____ from to _____                                                                                                                                                                                                                                                                              |                                |
| C: _____ from to _____                                                                                                                                                                                                                                                                              |                                |
| Map of Closure:                                                                                                                                                                                                                                                                                     |                                |
| <p style="text-align: center;"><b>Map of Street Closure:</b></p>                                                                                                                                                |                                |
| <b><u>To provide input on this application:</u></b>                                                                                                                                                                                                                                                 |                                |
| Provide written comment to city <a href="mailto:clerk@ci.seaside.ca.us">clerk@ci.seaside.ca.us</a> , include the following in the subject line "Public comment Item # (insert the agenda item number relevance to your comment). Written comments must be received by 3pm of the day of the meeting |                                |
| Provide public comment in person at the meeting.                                                                                                                                                                                                                                                    |                                |
| Meeting Date/Time: 3/3/2022 – 5:00 p.m.                                                                                                                                                                                                                                                             | Meeting Information:           |



February 2022

**TEMPORARY STREET CLOSURE APPLICATION**

| Applicant Information                    |                          |
|------------------------------------------|--------------------------|
| Name of Applicant: Other Brother Beer Co | Date: 3/19/2022          |
| Mailing Address: 877 Broadway Ave        | City/ State: Seaside, CA |
| Email: michael@otherbrotherbeer.co       | Phone: 831 225 2901      |

| Street Closure Details                                                                                                                                                                            |                                                     |                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-----------------|
| Name of the Event / Purpose of Closure: Spring Market                                                                                                                                             |                                                     |                 |
| General Description: Quarterly market featuring local handmade goods from individual vendors.                                                                                                     |                                                     |                 |
| Event Start and End Time: 11:00 a.m. to 5:00 p.m.                                                                                                                                                 | Estimated number of people in attendance: 200       |                 |
| Date of Event: 3/19/2022                                                                                                                                                                          | Total Number of streets to be closed: 1             |                 |
| Will alcohol be served? Yes                                                                                                                                                                       | Will the event include live or amplified music? Yes |                 |
| Streets to be closed (please attach a detailed site map of closure location):                                                                                                                     |                                                     |                 |
| A: <u>Broadway</u> from to <u>Fremont to Calaveras</u>                                                                                                                                            |                                                     |                 |
| B: _____ from to _____                                                                                                                                                                            |                                                     |                 |
| C: _____ from to _____                                                                                                                                                                            |                                                     |                 |
| Street close time: 9:00 a.m.                                                                                                                                                                      | Street opening time: 6:00 p.m.                      |                 |
| Supplementary questions                                                                                                                                                                           | Yes                                                 | No              |
| Will vehicles be allowed inside the closure?                                                                                                                                                      |                                                     | X               |
| If yes, please explain why and provide their locations:                                                                                                                                           |                                                     |                 |
| Are you planning to hire a security company for the planned closure?                                                                                                                              | X                                                   |                 |
| If yes, provide the Company name, phone number, name of Supervisor, and locations for where security will be placed: Nguyen Security, 831 920 1877, Tony Nguyen, positioned at entry and roaming. |                                                     |                 |
| I certify that the information provided in the application is true and correct to the best of my knowledge.                                                                                       |                                                     |                 |
| Applicant Signature: <i>Michael Nevares</i>                                                                                                                                                       |                                                     | Date: 2/24/2022 |





February 2022

**For Official Use Only**

| <b>Engineering / Public Works Department</b>                                           |            |           |
|----------------------------------------------------------------------------------------|------------|-----------|
| <b>Application Review Questions</b>                                                    | <b>Yes</b> | <b>No</b> |
| Has the traffic control plan been submitted?                                           |            |           |
| Is the traffic control plan approved?                                                  |            |           |
| Per the approved traffic control plan, is security being required for traffic control? |            |           |
| Is the street closure application approved by the Engineering / Public Works Dept?     |            |           |
| If no, what is the reason for denial:                                                  |            |           |
| Is the street closure approved with conditions?                                        |            |           |
| If yes, what are the approval conditions?                                              |            |           |
| Name of Dept. Head:                                                                    | Title:     |           |
| Signature:                                                                             |            |           |

| <b>Police Department</b>                                                                                                          |            |           |
|-----------------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| <b>Application Review Questions</b>                                                                                               | <b>Yes</b> | <b>No</b> |
| Based on the information provided, does the applicant need to have Security assigned to assist traffic around the street closure? |            |           |
| If yes, please identify the areas where security is required:                                                                     |            |           |
| Is the street closure application approved by the Police Dept?                                                                    |            |           |
| If no, what is the reason for denial:                                                                                             |            |           |
| Is the street closure approved with conditions?                                                                                   |            |           |
| If yes, what are the approval conditions?                                                                                         |            |           |
| Name of Dept. Head:                                                                                                               | Title:     |           |
| Signature:                                                                                                                        |            |           |



February 2022

| Fire Department                                                                                                  |        |    |
|------------------------------------------------------------------------------------------------------------------|--------|----|
| Application Review Questions                                                                                     | Yes    | No |
| Does the site plan show obstructions on the road way?                                                            |        |    |
| Does the site plan does provide for a 20' wide fire lane for emergency vehicle access?                           |        |    |
| Is the street closure application approved by the Fire Dept?                                                     |        |    |
| If no, what is the reason for denial:                                                                            |        |    |
| Is the street closure approved with conditions?                                                                  |        |    |
| If yes, what are the approval conditions?                                                                        |        |    |
| Name of Dept. Head:                                                                                              | Title: |    |
| Signature:                                                                                                       |        |    |
| Risk Management                                                                                                  |        |    |
| Application Review Questions                                                                                     | Yes    | No |
| Does the proposed street closure meet the requirements of this policy with respect to size, compatibility, etc.? |        |    |
|                                                                                                                  |        |    |
| If required, has the applicant submitted Liability Insurance?                                                    |        |    |
| Is the street closure application approved by Risk Management?                                                   |        |    |
| If no, what is the reason for denial:                                                                            |        |    |
| Is the street closure approved with conditions?                                                                  |        |    |
| If yes, what are the approval conditions?                                                                        |        |    |
| Name of Dept. Head:                                                                                              | Title: |    |
| Signature:                                                                                                       |        |    |

**Status of Application**

The street closure request is: APPROVED \_\_\_\_\_ DENIED \_\_\_\_\_ DATE: \_\_\_\_\_

City Manager's Signature / Date: \_\_\_\_\_

If applicable, scheduled for City Council consideration on: \_\_\_\_\_



## CITY OF SEASIDE STAFF REPORT

Item No.: 8.L.

**TO:** City Council

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Ashley Collick, Assistant City Manager

**DATE:** March 3, 2022

**SUBJECT: APPROVE LETTER OF SUPPORT FOR VETERAN'S HOME IN  
MONTEREY COUNTY**

---

### **RECOMMENDATION**

Approve letter of support for Veterans' home in Monterey County to be sent to Monterey Bay Region State and Federal Legislators.

### **BACKGROUND**

Currently, there are extended wait times to access the established Veterans Homes in the State for much needed services. If Veterans are unable to access Veteran Home services timely, they will have to seek other options, potentially out of the State of California or even risk becoming homeless.

Veterans in need of Skilled Nursing and Memory Care must wait years before they get admitted. The construction of a new Veterans Home in Monterey County would help to alleviate the long wait times and keep our Veterans in the State. Current wait times for these services are:

- Yountville: 5 years wait time for admittance.
- West Los Angeles: 2 years wait time for admittance.
- Fresno: 4 years wait time for admittance.
- Redding: 5 years wait time for admittance.

California is losing veterans at an alarming rate – much faster than the next 2 largest veteran population states (Texas and Florida). We owe all we have to the veterans of this Nation, and it is our joint obligation to do all we can to care for those who have selflessly served for the freedoms we have today.



Currently California Veterans receive more than 8 Billion in Federal VA Compensation and Pension Payments. In addition, many receive Post 9/11 GI Bill, Chapter 33 Education Benefits and DoD Retirements. If Veterans leave the state so will the need for Veteran Serving organizations that create high paying jobs with the Federal VA, State, Counties, Private Sector and Non-Profits that serve our Veterans. Veterans positively impact the California Ecosystem.

The construction of a new Veteran's Home will lower or eliminate wait times for admittance into the CalVET Veterans Homes for services including combined skilled nursing & memory care services. Adding an additional Veteran's Home will increase the number of homes to 9 in the state. Homes are available to Disabled and Aged Veterans as well as spouses. This home will provide much needed care to our states heroes and decrease the risk of these veterans becoming homelessness.

In addition, the location in Monterey County, will provide an attractive geographical location with a rich Military History and current Military presence. Residents of the Veterans Home would have easy access to the Major General William H. Gourley VA-DoD Outpatient Clinic, Commissary's, Post Exchanges, Military Gyms and other Military / Veteran accessible facilities. There are a large variety of beaches, walking / bike trails and County / State / National parks that will promote outdoor activity.

Additionally, Monterey County is interested in contributing land for a new CalVET Veterans Home and Federal Grants are available for 65% of construction costs of the new Veteran Home.

Once the letter is approved, staff will send letters to the following Monterey Bay Region State and Federal legislators:

The Honorable Dianne Feinstein  
331 Hart Senate Office Building  
Washington, DC 20510

The Honorable Alex Padilla  
112 Hart Senate Office Building  
Washington, DC 20510

The Honorable Jimmy Panetta  
406 Cannon House Office Building  
Washington, DC 20515

The Honorable Anna Caballero  
12th Senate District  
1021 O Street, Rm 7620  
Sacramento, CA 95814

The Honorable John Laird  
17th Senate District  
1021 O Street, Rm 8720  
Sacramento, CA 95814

The Honorable Robert Rivas  
30th Assembly District  
1021 O Street, Rm 5110  
Sacramento, CA 95814

The Honorable Mark Stone  
29th Assembly District  
1021 O Street, Rm 5740

Supervisor Luis Alejo  
168 West Alisal Street  
Salinas, CA 93901

Sacramento, CA 95814

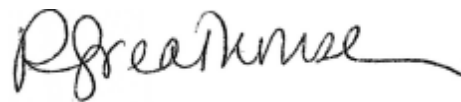
**FISCAL IMPACT**

There is no fiscal impact for this item.

**ATTACHMENTS**

1. Veterans Home Support Letter
  2. Veteran Home Fact Sheet
- 

Reviewed for Submission to the City Council by:

A handwritten signature in black ink, appearing to read "R Greathouse", with a long horizontal flourish extending to the right.

---

Roberta Greathouse, Acting City Manager



## OFFICE OF THE MAYOR

440 Harcourt Avenue  
Seaside, CA 93955  
[www.ci.seaside.ca.us](http://www.ci.seaside.ca.us)

Telephone 831-899-6703  
Fax 831-624-5839

March 3, 2022

The Honorable Dianne Feinstein  
331 Hart Senate Office Building  
Washington, DC 20510

The Honorable Jimmy Panetta  
406 Cannon House Office Building  
Washington, DC 20515

The Honorable Alex Padilla  
112 Hart Senate Office Building  
Washington, DC 20510

The Honorable John Laird  
17<sup>th</sup> Senate District  
1021 O Street, Rm 8720  
Sacramento, CA 95814

The Honorable Anna Caballero  
12<sup>th</sup> Senate District  
1021 O Street, Rm 7620  
Sacramento, CA 95814

The Honorable Mark Stone  
29<sup>th</sup> Assembly District  
1021 O Street, Rm 5740  
Sacramento, CA 95814

The Honorable Robert Rivas  
30<sup>th</sup> Assembly District  
1021 O Street, Rm 5110  
Sacramento, CA 95814

Supervisor Luis Alejo  
168 West Alisal Street  
Salinas, CA 93901

### **Re: Support for a Veteran's Home in Monterey County**

Dear Monterey Bay Region Federal and State Legislators:

On behalf of The City of Seaside, we are writing to support Monterey County's request for authorizing legislation allowing a Veteran's Home to be built in the region.

Currently, there are extended wait times to access the established Veterans Homes in the State for much needed services. If Veterans are unable to access Veteran Home services timely, they will have to seek other options, potentially out of the State of California or even risk becoming homeless. For Veterans in need of Skilled Nursing and Memory Care must wait years before they get admitted. The construction of a new Veterans Home in Monterey County would help to alleviate the long wait times and keep our Veterans in the State. Current wait times for these services are:

- Yountville: 5 years wait time for admittance.
- West Los Angeles: 2 years wait time for admittance.
- Fresno: 4 years wait time for admittance.
- Redding: 5 years wait time for admittance.

California is losing veterans at an alarming rate – much faster than the next 2 largest veteran population states (Texas and Florida). We owe all we have to the veterans of this Nation, and it is our joint obligation to do all we can to care for those who have selflessly served for the freedoms we have today. Currently California Veterans receive more than 8 Billion in Federal VA Compensation and Pension Payments. In addition, many receive Post 9/11 GI Bill, Chapter 33 Education Benefits and DoD Retirements. If Veterans leave the state so will the need for Veteran Serving organizations that create high paying jobs with the Federal VA, State, Counties, Private Sector and Non-Profits that serve our Veterans. Veterans positively impact the California Ecosystem.

The construction of a new Veteran's Home will lower or eliminate wait times for admittance into the CalVET Veterans Homes for services including combined skilled nursing & memory care services. Adding an additional Veterans Home will increase the number of homes to 9 in the state. Homes are available to Disabled and Aged Veterans as well as spouses. This home will provide much needed care to our states heroes and decrease the risk of these veterans becoming homelessness. In addition, the location in Monterey County, will provide an attractive geographical location with a rich Military History and current Military presence. Residents of the Veterans Home would have easy access to the Major General William H. Gourley VA-DoD Outpatient Clinic, Commissary's, Post Exchanges, Military Gyms and other Military / Veteran accessible facilities. There are a large variety of beaches, walking / bike trails and County / State / National parks that will promote outdoor activity.

Additionally, Monterey County is interested in contributing land for a new CalVET Veterans Home and Federal Grants are available for 65% of construction costs of the new Veteran Home.

For these reasons, we support the Monterey County's request for State authorization to build a Veteran's Home in the region. Should you have any questions, please feel free to contact Roberta Greathouse, Acting City Manager at 831-899-6700 or [rgreathouse@ci.seaside.ca.us](mailto:rgreathouse@ci.seaside.ca.us)

Sincerely,

Mayor Ian N. Oglesby



# CAL-VET VETERAN HOMES INFORMATION

Currently, there are extended wait times to access Veterans Homes for much-needed services. If Veterans are unable to access Veteran Home services timely, they will have to seek other options, potentially out of the State of California or even risk becoming homeless.

- CalVet has eight (8) Veterans Homes that offer affordable long-term care to Veterans who are age 55+, eligible spouses and domestic partners are eligible to apply for admission.

- Services range from independent living programs with minimal support to 24/7 skilled nursing and dementia care for veterans with significant clinical needs.



**CALVET**  
VETERANS HOMES

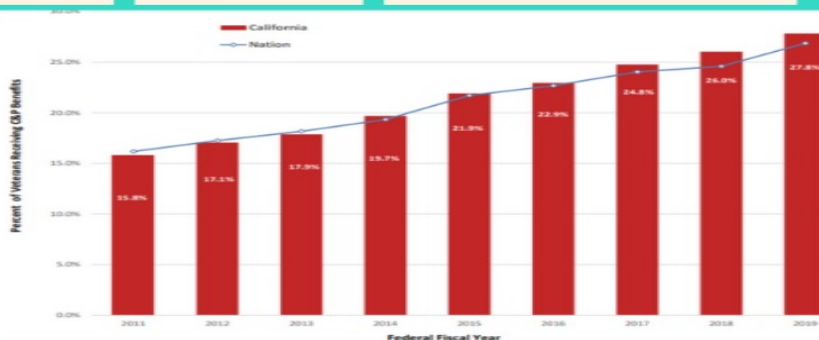
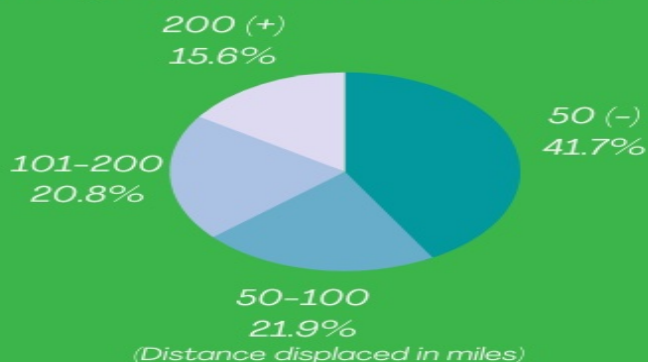
Largest Veteran population in the U.S. – over 1.8 million

- 21,000 in Monterey County plus thousands of active and reserve military members,
- 57,000 in Santa Clara County
- 10,000 in Santa Cruz County
- 17,800 in San Luis Obispo County
- 2,500 in San Benito County
- 108,000 collectively.

| Veteran Home | Types of care                   | Possible Wait Time | Distance from Monterey (Approx. Miles) |
|--------------|---------------------------------|--------------------|----------------------------------------|
| Yountville   | DOM / RCFE / ICF / SNF / SNF-MC | 5+ Years           | 164                                    |
| Barstow      | DOM / ICF / SNF                 | 3.5 Years          | 344                                    |
| Chula Vista  | DOM / RCFE / SNF                | 2 years            | 441                                    |
| Lancaster    | RCFE                            | Open               | 290                                    |
| Ventura      | RCFE                            | Open               | 265                                    |
| West LA      | RCFE / SNF / SNF-MC             | 2 years            | 307                                    |
| Fresno       | RCFE / SNF / SNF-MC             | 5 years            | 145                                    |
| Redding      | RCFE / SNF / SNF-MC             | 6 years            | 336                                    |

## Veteran Displacement

(Survey results from 2020 Cal-Vet Veteran Home Master Plan with approx. 1/3 of current residents responding)



Accessing VA Compensation and Pension (C&P) Benefits at greater levels than ever before.  
15.8% in 2011 v. 27.8% in 2019  
\$8,354,915,491 in FY 2019

We're asking to add a ninth (9th) Veteran Home in beautiful Monterey County to address the needs of our nation's heroes living in California by drastically reducing wait times, providing close proximity to VA health care and several other veteran services, and keeping our veterans from possibly becoming homeless.



**CITY OF SEASIDE  
STAFF REPORT**

**Item No.: 8.M.**

**TO:** City Council

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Nisha Patel, Public Works Director/City Engineer

**DATE:** March 3, 2022

**SUBJECT: ADOPT A RESOLUTION AUTHORIZING A PROFESSIONAL SERVICES AGREEMENT WITH THE WALLACE GROUP IN THE AMOUNT OF \$187,700.00 TO PERFORM ENGINEERING AND GEOLOGICAL SERVICES FOR THE WATER AUGMENTATION WELL SITING STUDY TO SUPPORT THE CAMPUS TOWN PROJECT**

---

**RECOMMENDATION**

Adopt a resolution authorizing a professional services agreement with Wallace Group in the amount of \$187,700.00 to perform engineering and geological services for the water augmentation well siting study to support the Campus Town Project.

**BACKGROUND**

The City is required to provide water to the Campus Town development project which is in the process of being annexed into the Marina Coast Water District (MCWD) service area. The Campus Town project was approved contingent on substituting the potable water used on Blackhorse Golf Course with recycled water from MCWD. This exchange allows the City to pump groundwater from another location in the Seaside groundwater basin, treat it, and provide potable water for the Campus Town development.

In September 2021, the City contracted with the Wallace group to prepare a feasibility study of four scenarios for potentially providing potable water service to Campus Town from either a non-potable well located on the Blackhorse golf course, or the City's existing Well #4 (or replacement well). Based on the recommendations in the feasibility study, the City requested Wallace Group prepare improvement plans for using a new well to replace Well #4 and tie into MCWD's water distribution system so that they can provide water service to Campus Town. The goal is to design a full water augmentation project, but a groundwater siting study, alternative analysis for constructing the

groundwater well, and development of some environmental documents in support of the project must be completed first. Wallace Group provided a proposal to perform the engineering and geologic services for the water augmentation well siting study.

Staff has reviewed the proposal and determined the scope and fee are appropriate.

The consultant is on the City's on-call list of engineering consultants and has performed similar studies. Staff recommends adopting a resolution authorizing the City Manager to execute a professional services agreement with the Wallace Group to perform engineering and geologic services for a water augmentation well siting study in the amount of \$187,700.00 and amendments up to \$18,770.00 for a total contract amount of \$206,470.00.

### **FISCAL IMPACT**

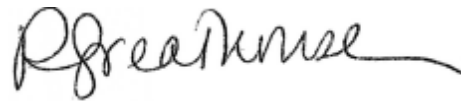
It is appropriate for a high level study to establish a contingency of 10% for a total potential contract value equal to \$206,470.00. The professional service agreement will be charged to account 343-8910-9500 where there are sufficient funds.

### **ATTACHMENTS**

1. Resolution
2. Professional Services Agreement

---

Reviewed for Submission to the City Council by:



---

Roberta Greathouse, Acting City Manager



## **RESOLUTION NO. 22-**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE**

#### **AUTHORIZING THE CITY MANAGER TO EXECUTE A PROFESSIONAL SERVICES AGREEMENT IN THE AMOUNT OF \$187,700.00 WITH THE WALLACE GROUP TO CONDUCT A WATER AUGMENTATION WELL SITING STUDY**

**WHEREAS**, the City of Seaside, similar to most of the communities of the Monterey Peninsula, does not have a sufficient and reliable source of water to meet its planned development and growth needs; and

**WHEREAS**, the City is seeking to augment its water supply by purchasing and using recycled water at its Blackhorse golf course to be able to supplement potable water to Campus Town and possibly other areas of the City; and

**WHEREAS**, Wallace Group (Consultant) is on the City approved list of design consultants to perform professional and technical services; and

**WHEREAS**, staff requested and the Consultant submitted a proposal in the amount of \$187,700.00 to provide engineering and geological services for a water augmentation well siting study;

**WHEREAS**, staff has reviewed the proposal and determined the scope of fee are reasonable; and

**WHEREAS**, a contingency of 10% is appropriate for an engineering study; and

**WHEREAS**, the professional services agreement will be assessed to account 343-8910-9550 which has sufficient funds.

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of Seaside does hereby authorize the City Manager to execute the Professional Services Agreement with the Wallace Group to conduct a water augmentation well siting study in the amount of \$187,700.00 and amendments such that the total contract does not exceed \$206,470.00.



**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of Seaside, State of California, on the 3<sup>rd</sup> day of March, 2022, by the following vote:

AYES: COUNCIL MEMBERS:  
NOES: COUNCIL MEMBERS:  
ABSENT: COUNCIL MEMBERS:  
ABSTAIN: COUNCIL MEMBERS:

APPROVED:

ATTEST:

---

Ian N. Oglesby, Mayor

---

Dominique L. Davis, City Clerk



**CITY OF SEASIDE  
DESIGN PROFESSIONAL SERVICE AGREEMENT  
WALLACE GROUP WATER AUGMENTATION**

THIS AGREEMENT, is made and effective \_\_\_\_\_, between the City of Seaside, a municipal corporation ("Agency") and the Wallace Group, a California Corporation ("Consultant"). In consideration of the mutual covenants and conditions set forth herein, the parties agree as follows:

**1. TERM**

This Agreement shall commence on \_\_\_\_\_, 2022 and shall remain and continue in effect until tasks described herein are completed, but in no event later than June 30, 2022, unless sooner terminated pursuant to the provisions of this Agreement.

**2. SERVICES**

Consultant shall perform the tasks described and set forth in Exhibit 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 Exhibit A.

**3. PERFORMANCE**

Consultant shall perform all professional services in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances at the same time and in the same or similar locality. 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.

**4. AGENCY MANAGEMENT**

Agency's City Engineer 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 City 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.

## **5. PAYMENT**

(a) The Agency agrees to pay Consultant monthly, in accordance with the payment rates and terms and the schedule of payment as set forth in Exhibit B, 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 One hundred eighty seven thousand and seven hundred Dollars (187,700.00) 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 City Manager. Consultant shall be compensated for any additional services in the amounts and in the manner as agreed to by Agency City 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.

## **6. 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 3.

## **7. 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 of 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 delegate 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, 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.

## **8. OWNERSHIP OF DOCUMENTS**

(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 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, and printing computer files.

(c) The city agrees to hold Consultant harmless from all damages, claims expenses, and losses arising out of any reuse of the plans, specifications, drawings, maps, models, computer files and other documents for purposes other than those described in this Agreement, unless written authorization of Consultant is first obtained.

## **9. INDEMNITY AND DEFENSE**

### **(a) Indemnification and Defense for Professional Services**

To the fullest extent permitted by law, Consultant shall indemnify, defend and hold harmless Agency and any and all of its officials, employees and agents ("Indemnified Parties") from and against any and all claims, losses, liabilities, damages, costs and expenses, including reasonable attorney's fees and costs, to the extent they arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Consultant. Consultant's duty to defend shall consist of reimbursement of defense costs incurred by Agency in direct proportion to the Consultant's proportionate percentage of fault. Consultant's percentage of fault shall be determined, as applicable, by a court of law, jury or arbitrator. In the event any loss, liability or damage is incurred by way of settlement or resolution without a court, jury or arbitrator having made a determination of the Consultant's percentage of fault, the parties agree to mediation with a third party neutral to determine the Consultant's proportionate percentage of fault for purposes of determining the amount of indemnity and defense cost reimbursement owed to the Agency.

### **(b) For All Other Liabilities**

Notwithstanding the foregoing and without diminishing any rights of Agency under Section 9.A, for any liability, claim, demand, allegation against Agency arising out of, related to, or pertaining to any act or omission of Consultant, but which is not a design professional service,

Consultant shall defend, indemnify, and hold harmless Agency, its officials, employees, and agents ("Indemnified Parties") from and against any and all damages, costs, expenses (including reasonable attorney fees and expert witness fees), judgments, settlements, and/or arbitration awards, whether for personal or bodily injury, property damage, or economic injury, and arising out of, related to, any concurrent or contributory negligence on the part of the Agency, except for the sole or active negligence of, or willful misconduct of the Agency.

## **10. INSURANCE**

Consultant shall maintain prior to the beginning of and for the duration of this Agreement insurance coverage as specified in Exhibit C attached to and part of this Agreement.

## **11. INDEPENDENT CONSULTANT**

(a) Consultant is and shall at all times remain as to the Agency a wholly independent Consultant. 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.

## **12. 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.

**13. UNDUE INFLUENCE**

Consultant declares and warrants that no undue influence or pressure is 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 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 City to any and all remedies at law or in equity.

**14. 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.

**15. 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, court order, or subpoena from any person or party regarding this Agreement and the work performed thereunder or with respect to any project or property located within the Agency. Agency retains the right, but has no obligation, to represent Consultant and/or be present at any





**18. 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.

**19. 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.

**20. 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, 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.

**21. WORK SCHEDULED/TIME OF COMPLETION**

Agency and Consultant agree that time is of the essence in this Agreement. Consultant shall perform as described in Exhibit A.

**22. CONTENTS OF REQUEST FOR PROPOSAL AND PROPOSAL**

Consultant is bound by the contents of Agency's Request for Proposal, Exhibit "D" hereto and incorporated herein by this reference, and the contents of the proposal submitted by the Consultant, Exhibit "B" hereto. 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.

**23. 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.

(Signatures on next page)

CONSULTANT: Wallace Group  
A California Corporation

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Kari E. Wagner, Principal

City of Seaside  
A Municipal Corporation

\_\_\_\_\_  
Roberta Greathouse, Acting City Manager

Date: \_\_\_\_\_

|              |           |                                                  |
|--------------|-----------|--------------------------------------------------|
| Attachments: | Exhibit A | Scope of Work/Consultant Proposal                |
|              | Exhibit B | Fee Schedule                                     |
|              | Exhibit C | Insurance Requirements                           |
|              | Exhibit D | RFQ: On- Call Consultants – Engineering Services |
|              | Exhibit E | Resolution 18-39 On-Call Services                |

# EXHIBIT A

February 23, 2022

Nisha Patel  
City of Seaside  
440 Harcourt Ave  
Seaside, California 93955

Subject: Water Augmentation Well Siting Study for Campus Town

Dear Ms. Patel:

Wallace Group appreciates the opportunity to provide you with our proposal for engineering and geological services for the above referenced project.

## PROJECT UNDERSTANDING

The City is currently in plan check review for the Campus Town development project. The City is required to facilitate water service to the development that currently has not been annexed into the Marina Coast Water District (MCWD) service area. The project was approved based on being able to serve Blackhorse Golf Course with recycled water in exchange for potable water service. In September 2021, Wallace Group submitted a feasibility study of four (4) scenarios for potentially providing potable water service from either a non-potable well located on Blackhorse golf course or the City's existing Well #4. Based on the recommendations in the feasibility study, the City requested that Wallace Group prepare improvement plans for using the City's Well #4 and tie into MCWD's water distribution system so that they could provide water service to Campus Town.

On December 15, 2021, Wallace Group, along with staff from two firms, Cleath-Harris Geologists and Rincon Consultants, met via teleconference with city staff to discuss the steps necessary to effectively prepare the requested improvement plans. Since the proposed project would rely on an existing agreement with the Watermaster and on the Seaside Groundwater Basin Adjudication, the scope of this proposal has been reduced from designing a water augmentation project to providing a groundwater well siting study along with professional services to determine the best alternative for constructing a groundwater well and environmental documents required in support of the project. Based on our discussion, the following Scope of Services has been prepared for your consideration.

## SCOPE OF SERVICES

Wallace Group has teamed with Cleath-Harris Geologists, Inc. (Cleath-Harris) and Rincon Consultants, Inc. (Rincon) to provide geotechnical consulting services and environmental consulting services, respectively. Proposed tasks to be performed by Wallace Group and subconsultants are outlined below.

### Task 1.0: Project Management and Meetings

#### Subtask 1.1 Project Management

This task includes day-to-day coordination of project activities, including scheduling and budget controls, staffing needs and coordination, City coordination, monthly status updates and reporting, and other related project management activities. This effort is based on the schedule duration of ten (10) months.

#### Subtask 1.2 Kick-off Meeting

We will coordinate and attend a kick-off conference call meeting with key Wallace Group and City team members. We will prepare a meeting agenda and minutes for this meeting. This meeting will focus on the project objectives, scope of services, schedule, deliverables, and other components of the project so that the project direction is well defined. We request that



CIVIL AND  
TRANSPORTATION  
ENGINEERING

CONSTRUCTION  
MANAGEMENT

LANDSCAPE  
ARCHITECTURE

MECHANICAL  
ENGINEERING

PLANNING

PUBLIC WORKS  
ADMINISTRATION

SURVEYING /  
GIS SOLUTIONS

WATER RESOURCES

WALLACE GROUP  
A California Corporation

612 CLARION CT  
SAN LUIS OBISPO  
CALIFORNIA 93401

T 805 544-4011  
F 805 544-4294

[www.wallacegroup.us](http://www.wallacegroup.us)

## EXHIBIT A



any items that may be of importance for the completion of the report be provided to Wallace Group at the time of the kick-off meeting. For example, zoning requirements for the preferred well sites is required. In order to facilitate this, we will submit a preliminary list of requested items prior to the kick-off meeting to help facilitate the information collection process.

### Subtask 1.3 Project Meetings

We will coordinate and attend up to nine (9) project conference calls with key Wallace Group and City team members. We will prepare a meeting agenda and minutes for the following meetings.

1. CE Report and NOE (see Task 2, below)
2. Draft Future CEQA Approach Memorandum (see Task 2, below)
3. 50% Progress (see Task 3, below)
4. Admin Report Review (see Task 3, below)
5. Grants Review (see Task 4, below)
6. Construction Documents Kick-Off (see Task 5, below)
7. Preliminary Design Review (see Task 5, below)
8. Draft Construction Documents Review (see Task 5, below)
9. Next Steps Project Review (see Task 7, below)

This task includes preparation for and attendance of up to nine (9), 2-hour meetings. Unless requested otherwise by the City, meetings would be attended via videoconference.

### **Task 1 Deliverables:**

- Meeting Agendas (PDF)
- Meeting Minutes (PDF)

### **Task 2.0: Environmental Review**

#### Subtask 2.1 Test Well CEQA Review

Rincon anticipates the proposed test well will qualify for a Class 6 Categorical Exemption pursuant to Section 15306 of the CEQA Guidelines. Section 15306 applies to basic data collection, research, experimental management, and resource evaluation activities which do not result in a serious or major disturbance to an environmental resource. Accordingly, Rincon will prepare a Notice of Exemption (NOE) for the proposed project pursuant to Section 15306 of the CEQA Guidelines.

To document compliance with the Class 6 category, Rincon will prepare a memorandum (CE Report) to accompany the NOE, which briefly describes compliance of the project with the requirements of CEQA Guidelines Section 15306. The CE Report will also address project compliance with CEQA Guidelines Section 15300.2, which contains limitations on the use of Categorical Exemptions in certain circumstances. To support the determination that none of the exceptions to the use of a Categorical Exemption apply to the proposed project (in particular, a significant effect on the environment due to unusual circumstances), Rincon will perform the following analyses:

- A Rincon biologist will conduct a literature/database review along with review of aerial photographs, topographic maps, and other readily available literature regarding biological resources present in the project area. Following the literature/database review, a qualified Rincon biologist will conduct a field reconnaissance survey to document existing biological conditions at the project site. The survey will determine the potential presence of special-status biological resources, including plant and wildlife species, plant communities, jurisdictional waters and wetlands, and suitable habitat for nesting birds. The findings of the

## EXHIBIT A



literature/database review and reconnaissance survey will be summarized in the CE Report.

- Rincon will conduct a California Historical Resources Information System (CHRIS) records search of the proposed project site and a 0.5-mile radius around the project site at the Northwest Information Center (NWIC) located at Sonoma State University. The records search will reveal the nature and extent of any cultural resources work previously conducted within the project site and adjacent vicinity. Because of the disturbed nature of the site, it is not anticipated that the site is sensitive for archaeological resources and therefore an archaeological survey is not proposed. The results of the NWIC search will be summarized in the CE Report.
- Rincon will conduct a search of hazardous materials databases to determine if the project would be located on a site which is included on any list compiled pursuant to Section 65962.5 of the Government Code.

Should one of the exceptions prove applicable, we will contact the City immediately to discuss the appropriate path forward, which may include preparation of an Initial Study-Mitigated Negative Declaration as an additional scope of work. Following the City's review of the draft CE Report, Wallace Group and Rincon will attend one (1) conference call to discuss comments. Upon receipt of written comments and following the meeting, Rincon will incorporate written comments and feedback from the meeting into a final NOE and CE Report.

### Subtask 2.2 Future CEQA Approach Memorandum

Rincon will review plans for the production well and associated infrastructure and assess the appropriate level of environmental review. Rincon will prepare a memorandum (Future CEQA Approach Memo) that outlines that most probable environmental document(s) required to support a decision to construct and operate a well in the Seaside Basin to deliver water to MCWD for serving potable water to the proposed Campus Town development and possible other developments, such as the proposed Main Gate development. The Future CEQA Approach Memo will also outline potential environmental resource permits for installing a new well to serve Campus Town. The memo will not outline any permits or agreements for additional proposed developments other than Campus Town. Following the City's review of the memo, Wallace Group and Rincon will attend one (1) conference call to discuss comments. Upon receipt of written comments and following the conference call, Rincon will incorporate written comments and feedback from the conference call into a final CEQA Approach Memo.

Upon acceptance of the final CEQA Approach Memo, Rincon will prepare a detailed scope and cost estimate for preparation of the recommended CEQA document. This task includes preparation for and attendance of one, 2-hour meeting via videoconference to discuss the findings in the Future CEQA Approach Memo.

### **Task 2 Deliverables:**

- Draft CE Report and NOE (Word)
- Final CE Report and NOE (PDF)
- Draft Future CEQA Approach Memorandum (Word)
- Final Future CEQA Approach Memorandum (PDF)
- Scope and Cost for Future CEQA Review (PDF)

### **Task 3.0: Well Siting Study**

Cleath-Harris will complete a well siting study for up to three (3) sites identified by the City. The purpose of this study is to:

- Establish the properties (City owned or where the City would consider an easement) where groundwater development could potentially take place;

## EXHIBIT A



- Define the hydrogeology of these areas based on available information and site geologic/hydrologic reconnaissance;
- Determine what exploration may be necessary to verify the potential capacity and quality of groundwater resources in the project area and prepare an exploration program; and
- Provide the City with technical support in the test well drilling/construction specification/contract and bidding process.

The following subtasks will be performed by Cleath-Harris with support from Wallace Group.

### Subtask 3.1 Meetings

Attend “Zoom” meetings with City to discuss issues related to the study and to update the City regarding progress. Periodic telephone conference calls with City staff are a part of the work scope. Anticipated formal meetings are as follows:

- Project kick-off meeting (see Subtask 1.2 Kick-off Meeting, above)
- 50% Progress Meeting
- Administrative Draft Report Review

### Subtask 3.2 Hydrogeologic Research

Review Seaside Basin Watermaster reports, geologic maps, hydrogeologic reports, well completion reports, capacities and water quality information.

### Subtask 3.3 Site Visits

Visit each site and vicinity to observe any geologic/hydrologic features. Estimated project fees are budgeted based on evaluating Lincoln Cunningham Park or Havana Soliz Park as one of the two most probable well sites.

### Subtask 3.4 Estimated Capacity and Quality

Based on available information, estimate maximum potential capacity and resulting water quality of a new municipal well, as well as whether there could be potential impacts on other existing wells in the vicinity, when the new well is operated at that capacity.

### Subtask 3.5 Perform short term pumping test on existing City Well #4.

The proposed 4-hour pumping test would be performed to determine the potential pumping rate and drawdown at a new well. This will require assistance from the City in operating the well during the test.

### Subtask 3.6 Physical Constraints for Well Siting

Review site constraints and required setbacks, along with existing surface and underground constructed features, to identify the preferred location for a new municipal well.

### Subtask 3.7 Exploratory Test Well

Determine the diameter for the test well for confirming the conditions anticipated to be accessed by a new municipal water supply well. Make recommendations as noted above for the drilling method and casing schedule required for the test well. Recommend the drilling method and preliminary casing and screen schedule for the test well to be used in the formal specification (The formal specification is not included this proposal scope).

### Subtask 3.8 Potential Impacts Analysis Scope of Work

If it is anticipated that the new supply well could have adverse impacts on existing wells, formulate a scope of work with testing procedures to evaluate those impacts. Identify possible mitigation measures to address potential impacts.

## EXHIBIT A

PP21-7436  
City of Seaside  
February 23, 2022  
Page 5 of 10



### Subtask 3.9 Cost Estimate

Provide a budgetary estimated cost of the test well, including production testing.

### Subtask 3.10 Report

Cleath-Harris will prepare a draft Technical Memorandum outlining the findings for the Well Siting Study (Siting Study Tech Memo). The Siting Study Tech Memo will include the following:

- A summary of the review of geologic/hydrogeologic reports and well logs;
- An estimate of the maximum potential capacity and probable water quality of a new municipal well;
- Site constraints and required setbacks for the preferred well location;
- Preferred well drilling method and preliminary well design
- Recommendations for installing a test well;
- Recommendations for a scope of work to determine potential impacts to adjacent wells.

Following the City's review of the memo, Wallace Group and Cleath-Harris will attend one (1) conference call meeting to discuss comments. Upon receipt of written comments and following the meeting, Cleath-Harris will incorporate the written comments and feedback from the meeting into a final Well Siting Study memo.

### **Task 3 Deliverables:**

- Draft Technical Memorandum (Word)
- Final Technical Memorandum (PDF)

### **Task 4.0: Grants Review**

Wallace Group will review the following grant opportunities that could potentially fund the installation of a water well.

1. DWR Small Community Drought Relief Program (see website at [SmallCommunityDrought@water.ca.gov](mailto:SmallCommunityDrought@water.ca.gov))
2. DWR Urban and Multibenefit Drought Relief Grant Program (see website at <https://water.ca.gov/Water-Basics/Drought/urbanmultibenefiddrought>)

The DWR Small Community Drought Relief Program offers financial and technical assistance to small communities facing water supply challenges because of the current drought. DWR is currently accepting applications for eligible projects on a non-competitive first-come, first-served basis. The DWR Urban and Multibenefit Drought Relief Program offers financial assistance to address drought impacts through implementation of projects with multiple benefits. We will prepare a memo summarizing these funding opportunities and possible application process. This task does not include time to prepare the grant application. A contract amendment will be required if a grant is determined to be feasible.

### **Task 4 Deliverables:**

- Memo (PDF)

### **Task 5.0 Survey**

#### Subtask 5.1: Research:

Wallace Group will review the City of Seaside Land Ordinance and discuss with City staff the options available for siting a municipal well on one of the two proposed parks that are currently owned by the City. This includes one virtual meeting with City engineering and planning staff to review City ordinance and discuss if any other projects like this have occurred in the City that we could use to model the proposed property development.

## EXHIBIT A



We will also outline for the City's need for title research and assist with the City ordering of a preliminary title report for the parks assessor parcel number (012-622-012). For budgeting purposes, we have assumed the City will be providing the required title research through a title company and no more than two easements will be listed in the exceptions that need to be plotted.

### Subtask 5.2: Field Survey

Wallace Group will use the City's current topographic survey and perform additional topographic survey in support of the test well design. The topographic survey will be mapped at two-foot contour intervals and will include major features such as, utility boxes and vaults, manholes, rim elevation and inverts, drop inlets, catch basins, approximate pipe sizes and direction of pipe, paint markings which indicate the presence of underground utilities, and other items according to standard practice.

#### **Deliverables:**

- Electronic files of the survey mapping in both PDF and Civil 3D 2021 file format

### **Task 6.0: Preliminary Design Construction Contract Documents**

Wallace Group will prepare three (3) design deliverable packages of Construction Contract Documents consisting of a Preliminary Design Memorandum with 30% design, and 90% and Final Sets. The three (3) design deliverables are defined as follows:

#### Subtask 6.1: Preliminary Design Memorandum and 30% Design Deliverable:

- 1) Cover Sheet, Key Map, Vicinity Map, Limits of Work, Sheet Index, General and Construction Notes
- 2) Plan View with proposed sewer alignment, no profiles
- 3) Preliminary Front End Documents (It is assumed the City will furnish the Front-end Documents, Wallace Group will prepare the Bid Schedule and the Measure and Payment)
- 4) List of Technical Specifications
- 5) Preliminary Engineer's Opinion of Probable Construction Costs (EOPCC)

#### Subtask 6.2: 90% Design Deliverable:

- 1) Cover Sheet (as above)
- 2) Existing Plan View:
  - a) Ownership Lines
  - b) Water Services and Appurtenances (does not include irrigation appurtenances)
  - c) Sewer Services and Appurtenances
  - d) Storm Drain Services and Appurtenances
  - e) Electrical, Telephone, and Communication Lines, Boxes, and Services
  - f) Street Names
- 3) Proposed Plan View:
  - a) Construction Callouts
  - a) Proposed Well Location
  - b) Well Development Water Tie-In location
    - i) Street gutter/storm drain tie-in
    - ii) Secondary sewer tie-in (if requested)
- 4) Draft Front-End Documents
- 5) Draft Technical Specifications (Reflective of 90% Design Inclusions)
- 6) Draft Engineer's Opinion of Probable Construction Costs (EOPCC)



## EXHIBIT A



### Subtask 6.3: 100% Design Deliverable:

1. Cover Sheet, Key Map, Vicinity Map, Limits of Work, Sheet Index, General and Construction Notes, Proposed Sewer Data Table, Reference Data, Abandonment/Retirement Data
2. Proposed Plan View:
  - a. 90% Design Deliverable Items
  - b. Special Plan Notes
3. Erosion & Sediment Control Plan with off-site storm drain inlet protection(s)
4. Technical Specifications (Reflective of 90% Design Inclusions)
5. Engineer's Opinion of Probable Construction Costs (EOPCC)

### Design Guidelines, Requirements, and Development

Wallace Group will design the Project in compliance with applicable laws, City (Seaside) and other local, state, and federal standards, and applicable industry standards and codes, including but not limited to those specifically set forth in the applicable noise and air pollution emissions regulations, applicable hazardous material handling and disposal regulations, the City's policies, and other reference specifications. The work is assumed to be within Lincoln Cunningham Park or Havana Soliz Park adjacent to several residences. This may require residents to be relocated during construction and/or a sound wall to be constructed. Wallace Group will work with City staff for possible relocation options for these residents under the Coordination and Compliance with Stakeholders task below, but the design may require noise monitoring for those residents not relocated during the construction phase. Wallace Group will evaluate options at the 30% design submittal, including re-locating residents to a local hotel, such as the Embassy Suites in Seaside. The proposed budget does not include survey or design fees required for sidewalks, curb and gutters potentially damaged during construction.

Wallace Group will prepare and submit design deliverable packages for review and acceptance by the City in accordance with this Scope of Work and an agreed upon design schedule.

Wallace Group will revise plans and technical specifications to incorporate comments received from the City, City's representative, other stakeholders, and permitting agencies. Wallace Group will respond in writing to all City comments on all three (3) submittals within ten (10) Working Days of the date of transmittal of the comments.

### **Assumptions:**

1. Design documents do not include the following:
  - a. Modifying or restoring existing pedestrian pathways (e.g. sidewalks and curb ramps) that are not currently ADA compliant.
  - b. Modifying or restoring existing utilities, including irrigation systems
  - c. Underground utilities profiles
  - d. Modeling of the storm drain or sewer system
2. The proposed well will be a test well located either within Lincoln Cunningham Park or Savana Soliz Park
3. Site Restoration will be limited to hydroseeding
4. SWPPP is not required because well installation would disturb less than 1 acre

### **Deliverables:**

- Preliminary Design Memorandum and 30% Design
- 90% Design
- Final stamped Design, ready for bidding including:
  1. Final Front-End Documents
  2. Final Technical Specifications
  3. Final Design Drawings
  4. Final EOPCC



**Form of Final Design Deliverable will be:**

- One (1) complete electronic file set of the final drawings in Adobe PDF format.
- One (1) complete electronic file set of the final front-end and technical specifications in Adobe PDF and MS Word format.
- All AutoCAD files in the latest available version (unless otherwise requested).
- One (1) complete set of engineering calculations, each wet stamped and signed by qualified responsible engineers registered in the state of California. All computer programs used in development of Project calculations will be Windows compatible.

**Task 7.0 - Coordination and Compliance with Stakeholders**

Wallace Group will coordinate design requirements with governmental entities and agencies, private utilities, and all other parties either involved in infrastructure improvements or otherwise affected by the design of this Project.

Wallace Group has allocated 20 hours to coordinate with stakeholders. This includes various departments within the City of Seaside, including Planning Commission, if necessary.

**Deliverables:**

- Electronic copy of correspondence with third parties

**Task 8.0 Next Steps Memorandum**

We will prepare a Tech Memo outlining potential next steps for installing a new well to serve Campus Town. Our analysis will outline permitting issues for the Campus Town development and would highlight the potential issues for permitting a well to serve developments other than Campus Town. Permitting of wells to serve new developments are complicated by the multitude of permitting agencies that have oversight over the Seaside Groundwater Basin, the Monterey Subbasin, and by the unknown water demand and scope of future developments.

Following the City's review of the memo, we will attend up to one (1) two-hour conference call to discuss comments. Upon receipt of written comments and following the meeting, we will incorporate written comments and feedback from the meeting into a final Tech Memo.

This task includes preparation for and attendance of one, 2-hour meeting via videoconference to discuss the findings in the Environmental Tech Memo.

**Deliverables:**

- Draft Technical Memo (Word)
- Final Technical Memo (PDF)

**Task 9.0 Bid Phase Services**

Wallace Group will be available to receive, review, and respond to requests for information (RFIs) during the bidding phase of the Project. These responses will be issued to plan holders and potentials bidders in the form of an addendum. It should be anticipated that two (2) formal addenda may be issued during the subject bidding phase services.

**TO BE PROVIDED BY THE CLIENT**

- Environmental documents prepared in support of Agreement(s) with the Seaside Basin Watermaster
- Seaside Municipal Water System Map (already provided)
- Well production, water quality, and water levels (wells for SMWS, golf course and Laguna Grande)

## EXHIBIT A

PP21-7436  
City of Seaside  
February 23, 2022  
Page 9 of 10



- Storage & Recovery Agreement with the Seaside Watermaster (already have agreement dated February 5, 2020).
- Agreements between City and MCWD to provide potable water, if any
- Preliminary title reports for up to three (3) preferred sites for municipal well
- Zoning requirements for preferred sites
- Water demand factors for Campus Town
- Control of Well #4 during pumping test

### ASSUMPTIONS MADE IN PREPARING THIS PROPOSAL

- Environmental documents prepared in support of producing water from a well for use as potable or non-potable water
- No exceptions to the Categorical Exemption will apply to the test well project.
- The test well will be sited in an existing public park, in an already disturbed area. The site does not contain sensitive habitat, recorded archaeological sites, or historic resources.
- Handling and disposal of drilling fluids and development water from the test well would occur on site with connection to the City's storm drain.

### ITEMS NOT INCLUDED IN SCOPE OF SERVICES

The following services may also benefit your project. Wallace Group can provide these services, directly or through sub-consultants, however, they are not included in the current Scope of Services or estimate of fees:

- Negotiations for permits or agreements with any third parties, such as the Seaside Basin Watermaster, the Monterey Peninsula Water Management District, or others
- Permits
- Protocol surveys to determine the presence/absence of special status species and/or biological resources monitoring is not included under this scope of work.
- Permit fees (except NWIC direct expenses assumed not exceed \$700).
- Raw water from test well development would either percolate into the ground within the park or enter the City's existing storm drain system.
- The test well will be funded entirely by the City General Fund.
- Development of a hydraulic model or modeling of the storm drain or sewer systems
- Development of a hydraulic model or modeling of a water delivery system
- Confirmation of recycled water availability
- Confirmation of Well #4 capacity
- Confirmation of response retention time from the MPWMD wells
- Environmental documents other than the CE outlined above
- Water System Design documents
- Well installation
- Estimated costs of potential impacts to third parties or the Seaside Water Basin
- Topographic Survey
- Review of existing water facilities
- Water quality and/or flow rate testing of Well #4
- Land acquisition or land use rights
- Construction phase services
- Resurfacing and Pavement Restoration Plans
- Anything not explicitly included in the scope of work is excluded

# EXHIBIT A

PP21-7436  
City of Seaside  
February 23, 2022  
Page 10 of 10



## PROJECT FEES

Wallace Group will perform the services denoted in Tasks 1 through 4 of the proposed Scope of Services in accordance with the attached Standard Billing Rates (Exhibits A). These services will be invoiced monthly on an accrued cost basis, and our total fees, including reimbursables will not exceed our estimated fee of \$187,700 without receiving written authorization from the City.

At your request, additional services to the Scope of Services will be performed by Wallace Group following the signature of our Contract Amendment or the initiation of a new contract.

## TERMS AND CONDITIONS

In order to convey a clear understanding of the matters related to our mutual responsibilities regarding this proposal, the attached Standard Terms and Conditions (Exhibit B) are considered a part of our proposal agreement. If this proposal meets with your approval, please sign where indicated and return to our office, which will serve as our notice-to-proceed.

We want to thank you for this opportunity to present our proposal for engineering services. If you would like to discuss this proposal in greater detail, please feel free to contact me.

Sincerely,

**WALLACE GROUP, a California Corporation**

**TERMS AND CONDITIONS ACCEPTED:**

Kari E. Wagner, PE C66026  
Principal

612 Clarion Court  
San Luis Obispo  
California 93401  
T 805 544-4011  
F 805 544-4294  
[www.wallacegroup.us](http://www.wallacegroup.us)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Attachments  
GGM: PP21-7436, 2021, std  
Exhibits A  
Exhibit B

THIS PROPOSAL IS VALID FOR 60 DAYS FROM THE DATE OF THIS DOCUMENT.

# EXHIBIT B

## Standard Billing Rates



### Engineering, Design & Support Services:

|                                              |                |
|----------------------------------------------|----------------|
| Assistant Designer/Technician .....          | \$ 95          |
| Designer/Technician I - IV .....             | \$100 - \$130  |
| Senior Designer I - III .....                | \$143 - \$157  |
| GIS Technical Specialist .....               | \$140          |
| Senior GIS Technical Specialist .....        | \$150          |
| Associate Engineer I - III .....             | \$ 122 - \$142 |
| Engineer I - IV .....                        | \$154 - \$169  |
| Senior Engineer I - III .....                | \$177 - \$187  |
| Director .....                               | \$192          |
| Principal Engineer/Consulting Engineer ..... | \$228          |
| Principal .....                              | \$238          |

### Surveying Services:

|                                    |               |       |
|------------------------------------|---------------|-------|
| Associate Survey Technician .....  | \$105         |       |
| One-Person Survey Crew .....       | \$170 .....   | \$205 |
| Two-Person Survey Crew .....       | \$225 .....   | \$297 |
| Three-Person Survey Crew .....     | \$290 .....   | \$370 |
| Survey Technician I - IV .....     | \$120 - \$147 |       |
| Land Surveyor I - III .....        | \$150 - \$166 |       |
| Senior Land Surveyor I - III ..... | \$169 - \$179 |       |
| Director .....                     | \$192         |       |
| Principal Surveyor .....           | \$228         |       |
| Principal .....                    | \$238         |       |

### Planning Services:

|                                |               |
|--------------------------------|---------------|
| Associate Planner I - II ..... | \$ 98 - \$106 |
| Planner I - IV .....           | \$130 - \$160 |
| Senior Planner I - III .....   | \$160 - \$170 |
| Director .....                 | \$175         |
| Principal Planner .....        | \$228         |
| Principal .....                | \$238         |

### Landscape Architecture Services:

|                                           |               |
|-------------------------------------------|---------------|
| Associate Landscape Designer I - II ..... | \$ 90 - \$110 |
| Designer I - IV .....                     | \$115 - \$130 |
| Landscape Architect I - IV .....          | \$134 - \$149 |
| Senior Landscape Architect I - III .....  | \$152 - \$162 |
| Director .....                            | \$175         |
| Principal Landscape Architect .....       | \$228         |
| Principal .....                           | \$238         |

## EXHIBIT B

### Construction Management / Field Inspection Services:

|                                          |               |             |
|------------------------------------------|---------------|-------------|
| Construction Office Tech I-III .....     | \$ 95 - \$115 |             |
| Construction Inspector I - II .....      | \$120 - \$135 | \$155 - 162 |
| Senior Construction Inspector .....      | \$147         | \$165       |
| Assistant Resident Engineer I - II ..... | \$147 - \$152 |             |
| Resident Engineer I - III .....          | \$157 - \$167 |             |
| Senior Resident Engineer .....           | \$175         |             |
| Director .....                           | \$187         |             |
| Principal Construction Manager .....     | \$228         |             |
| Principal .....                          | \$238         |             |

### Public Works Administration Services:

|                                                          |               |
|----------------------------------------------------------|---------------|
| Project Analyst I - IV .....                             | \$112 - \$142 |
| Senior Project Analyst I - III .....                     | \$147 - \$157 |
| Senior Environmental Compliance Specialist I - III ..... | \$163 - \$173 |

### Support Services:

|                                 |               |
|---------------------------------|---------------|
| Office Assistant .....          | \$ 94         |
| Project Assistant I - III ..... | \$ 97 - \$117 |

### Additional Professional Services:

Fees for expert witness preparation, testimony, court appearances, or depositions will be billed at the rate of \$300 an hour. If required to meet schedule requests, overtime on a project will be billed at 1.5 times the employee's typical hourly rate.

### Direct Expenses:

Direct expenses will be invoiced to the client and a handling charge of 15% may be added. Sample direct expenses include, but are not limited to the following:

- travel expenses
- delivery/copy services
- sub-consultant services
- mileage (per IRS rates)
- agency fees
- other direct expenses

### Invoicing and Interest Charges:

Invoices are submitted monthly on an accrued cost basis. A finance charge of 1.5% per month may be assessed on all balances that are thirty days past due.

### Right to Revisions:

Wallace Group reserves the right to revise our standard billing rates on an annual basis, personnel classifications may be added as necessary.

## EXHIBIT C

### **INSURANCE REQUIREMENTS**

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.

**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.

**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.** Except for Professional Liability and Workers Compensation, 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.

## ON-CALL CONSULTANTS - ENGINEERING SERVICES

### PROPOSAL DUE APRIL 10, 2018

The City of Seaside (City) seeks Statement of Qualifications from qualified consulting firms, teams and individual consultants to provide engineering services on an on-call basis for miscellaneous undetermined projects. The selected engineering firms may be requested to help with the design of federal, state and locally funded capital improvement projects. The City intends to select multiple consultants for a three-year period, with the option of two (2) one-year extensions through mutual consent between the City and the chosen Consultant(s). Consultants do not need to be able to provide all services described in the "Preliminary Scope of Services," below. Selection will be based on demonstrated experience in providing cost effective professional services to public works departments.

#### I. BACKGROUND

The City of Seaside is located approximately 115 miles south of San Francisco and 73 miles south of San Jose. The City of Seaside encompasses a total area of approximately nine square miles and is the largest city on the Monterey Peninsula with just over 34,000 residents. The City has developed a Capital Improvement Program (CIP) annually that identifies capital improvements for government facilities, parks, storm water, transportation, water and special projects. Most project design budgets will be less than \$25,000.

#### II. PROPOSED SCOPE OF WORK

The City will provide a request for services for each project to the consultant which may include engineering design services outlined below. The consultant will, in turn, provide a fixed fee cost estimate and scope of work based upon the requested services. Projects may cover a broad of range professional engineering services in support of CIP implementation, and possible other park improvements, Americans with Disability Act (ADA) evaluation and modifications, drainage studies and improvements, street, bicycle and pedestrian projects, and various other municipal related projects. Below is a general overview of services that may be requested.

##### A. Engineering Services

Design, Survey and Geometrics  
Pavement Evaluation and Design  
Hydrology/Hydraulic Analyses  
Structural Analysis and Design  
Well Design and Rehabilitation  
Water System Design & Rehabilitation  
Value Engineering  
Seismic Evaluations  
Construction Phase Services

##### B. Professional Services

Disabled Accessibility Evaluations & Mitigation  
Preliminary Engineering Studies  
Technical Studies & Reports  
Peer Reviews  
Coordination w/Other Agencies & Utilities  
Constructability/Bidability Reviews  
On-Call Services

## EXHIBIT D

The ideal candidate has a good working knowledge of the following documents:

- a. City of Seaside Capital Improvement Program (Attachment A), as may be amended.
- b. California Department of Transportation Standard Plans and Specifications, 2015 or most recent edition.
- c. California Manual of Uniform Traffic Control Devices (CAMUTCD), latest edition.
- d. Central Coast Regional Water Quality Control Board Resolution R3-2013-0032, Post Construction Requirements for Development Projects in the Central Coast Region

### **III. FORM AND CONTENT OF PROPOSAL**

Proposals should clearly state respondent's qualifications. In reviewing the proposals, the City of Seaside considers the quality of the proposal to be reflective of the potential quality of the work the Consultant is able to perform. The ability of the Consultant to clearly and concisely convey information will be considered in the review process. Consultants are encouraged not to submit lengthy and overly wordy proposals.

The SOQ must be concise (maximum 10 written pages) and include, at a minimum, the following information:

- A) A brief description of the consultant's firm, including the year the firm was established, type of organization (partnership, corporation, etc.), and a statement of the firm's qualifications for performing the subject consulting services.
- B) A brief summary of the qualifications and experience of each member proposed to provide professional services.
- C) A project summary list with descriptions of the proposed team's experience. Projects showing experience on public works projects is a plus.
- D) A list of references of relevant clients, including a contact person with their current telephone number and email address. At least 3 references shall be on projects listed for item C above.
- E) Standard Rate Schedule

All proposing firms must be professionally engaged in the design of capital improvement projects with experience in the public sector for a minimum of five (5) years. At a minimum, Consultants must employ qualified individuals who are licensed and/or otherwise qualified in project management.

#### IV. QUESTIONS AND ADDENDA

Please direct any questions you may have regarding this RFQ, including any request for the City of Seaside to issue a formal written clarification or correction of a discrepancy or an omission in this RFQ, **via email** to:

Mr. Scott Ottmar, P.E.  
sottmar@ci.seaside.ca.us

Any request for a formal written clarification or correction of a discrepancy or an omission in this RFQ must be received by the City of Seaside per the schedule below. Any City response to such a request will be made in the form of an addendum to this RFQ and will be posted on the City's website; [www.seaside.ca.us](http://www.seaside.ca.us) per the schedule below. All addenda shall become part of this RFQ.

#### V. SUBMITTAL OF PROPOSALS

Please submit an electronic copy in Adobe ® PDF format of your Proposal, identified in the subject line as "**Proposal for Engineering Design Services**" no later than 4:00 p.m. Pacific Time on Wednesday, April 10, 2018.

**Proposals received by the City after this deadline will not be accepted and will not be accepted if submitted by FAX. Emailed submissions cannot contain zipped files or files larger than 5 Mbytes.**

All material submitted in accordance with this RFQ becomes property the City of Seaside and will not be returned.

#### VI. EVALUATION PROCESS

City staff will review each SOQ for completeness and content. Each SOQ will be evaluated based upon the relevant qualifications and experience of the consultant. Staff may conduct interviews if necessary. References will also be verified. The SOQ review will focus upon the following criteria:

1. *Organization:* Does the firm offer the breadth and quality of services required for the types of services listed in the Scope of Work?
2. *Staff:* Do the qualifications of key personnel to be assigned to the anticipated projects coincide with tasks listed in the Scope of Work? Do assigned personnel have requisite education, experience, and professional qualifications?
3. *Experience:* Has the firm demonstrated the ability to successfully provide services for projects of a similar complexity and nature as described herein?
4. *Professional Standing:* Are the firm's references from past clients and associates favorable? Are deliverables submitted on time and within budget?

## EXHIBIT D

5. *Proposal:* Organization, presentation, and content of proposal. Conformance to the specified proposal format.
6. *Responsiveness.* Ability to respond to request for service in a timely manner. Ability to attend meetings at the City of Seaside's City Hall and performs project site inspections in a timely manner and at a fair and reasonable cost.

Proposals will be ranked on the basis of qualifications. The City of Seaside may conduct interviews with some or all of the firms who submit proposals, or it may complete its evaluation based on the proposals alone. If interviews are conducted, firms selected for interview will be contacted at that time to arrange the date and time for their interview.

### **VII. SELECTION PROCESS**

Based on staff recommendation, the City of Seaside will consider approval of consultant(s). The City of Seaside may select up to three firms or choose to determine that no SOQ proposal exhibits adequate qualifications.

Upon the selection by the City of Seaside, consultant(s) may or may not be called upon by the City of Seaside to provide services.

### **VIII. SCHEDULE**

The anticipated schedule for award of this project is as follows:

|                                       |                        |
|---------------------------------------|------------------------|
| Release of RFQ                        | March 20, 2018         |
| Last Day To Submit RFI                | March 30, 2018         |
| Response to RFI posted                | April 3, 2018          |
| Receipt of Proposals                  | April 10, 2018 at 4 PM |
| Interview Consultant(s), if necessary | TBD (if needed)        |
| Select Short List                     | May 3, 2018            |

### **IX. ACCEPTANCE OR REJECTION OF PROPOSAL**

The City of Seaside reserves the right to accept or reject any and all proposals. The City of Seaside also reserves the right to waive any informality or irregularity in any Proposals. Additionally, the City of Seaside may, for any reason, decide not to award an agreement as a result of this RFQ or cancel the RFQ process. The City of Seaside shall not be obligated to respond to any proposal submitted, nor be legally bound in any manner by the submission of the proposal. The City of Seaside reserves the right to negotiate project deliverables and associated costs.

### **X. GENERAL DESCRIPTION OF PROPOSED AGREEMENT**

Upon conclusion of the RFQ process, the City of Seaside will select a Consultant with which to enter into negotiations for the assignments described. The selected Consultant shall enter into contract negotiations with the City of Seaside in substantial conformity with the selected proposal and the form of the Consultant Agreement, which is contained in Attachment B.

**XI. INSURANCE REQUIREMENTS**

The selected Consultant, at Consultant's sole cost and expense and for the full term of the Agreement or any extension thereof, shall obtain and maintain all of the insurance requirements outlined in the Consultant Agreement (Attachment B).

All policies, endorsements, certificates, and/or binders shall be subject to approval by the City of Seaside as to form and content. The selected Consultant agrees to provide the City of Seaside with a copy of said policies, certificates and/or endorsements.

The selected Consultant shall satisfy these insurance requirements prior to approval of the Agreement. Please address any issues with respect to insurance requirements in your response to the corresponding question in the RFQ.

**XII. EXAMINATION OF PROPOSED MATERIAL**

The submission of a proposal shall be deemed a representation and certification by the Consultant that they have investigated all aspects of the RFQ, that they are aware of the applicable facts pertaining to the RFQ process, its procedures and requirements, and that they have read and understood the RFQ. No request for modification of the statement shall be considered after its submission on grounds that the Consultant was not fully informed as to any facts or condition.

**XIII. PUBLIC NATURE OF PROPOSAL MATERIAL**

Responses to this RFQ become the exclusive property of The City of Seaside. All proposals received in response to this RFQ become a matter of public record and shall be regarded as public records, with the exception of those elements in each proposal which are defined by the Consultant as business or trade secrets and plainly marked as "Confidential," "Trade Secret," or "Proprietary." The City of Seaside shall not in any way be liable or responsible for the disclosure of any such proposal or portions thereof, if they are not plainly marked as "Confidential," "Trade Secret," or "Proprietary" or if disclosure is required under the Public Records Act. Any proposal which contains language purporting to render all or significant portions of the proposal "Confidential," "Trade Secret," or "Proprietary" shall be regarded as non-responsive.

Although the California Public Records Act recognizes that certain confidential trade secret information may be protected from disclosure, the City of Seaside may not be in a position to establish that the information that a Consultant submits is a trade secret. If a request is made for information marked "Confidential," "Trade Secret," or "Proprietary," the City of Seaside will provide the Consultant who submitted the information with reasonable notice to allow the Consultant to seek protection from disclosure by a court of competent jurisdiction.

**XIV. DISQUALIFICATION**

Factors such as, but not limited to, any of the following may be considered just cause to disqualify a proposal without further consideration:

## EXHIBIT D

- A. Evidence of collusion, directly or indirectly, by Consultants in regard to the amount, terms, or conditions of this proposal;
- B. Any attempt to improperly influence any member of the selection staff;
- C. Existence of any lawsuit, unresolved contractual claim or dispute between Consultant and the City of Seaside;
- D. Evidence of incorrect information submitted as part of the proposal;
- E. Evidence of Consultant's inability to successfully complete the responsibilities and obligations of the proposal; and
- F. Consultant's default under any agreement, which results in termination of the Agreement.

### **XV. NON-CONFORMING PROPOSAL**

A proposal shall be prepared and submitted in accordance with the provisions of these RFQ instructions and specifications. Any alteration, omission, addition, variance, or limitation of form or to a proposal may be sufficient grounds for non-acceptance of the proposal, at the sole discretion of the City of Seaside.

### **XVI. PROHIBITION OF GIFTS**

The City of Seaside officials are subject to several legal and policy limitations regarding receipt of gifts from persons, firms, or corporations either engaged in business with the City of Seaside, or proposing to do business with the City of Seaside. The offering of any illegal gift shall be grounds to disqualify a Consultant. To avoid even the appearance of impropriety, Consultants should not offer any gifts or souvenirs, even of minimal value, to the City of Seaside officers or employees. The Consultant shall be subject to the City of Seaside's prohibition.

### **XVII. NON-DISCRIMINATION/NON-PREFERENTIAL TREATMENT**

The successful Consultant shall not discriminate, in any way, against any person on the basis of race, sex, color, age, religion, sexual orientation, actual or perceived gender identity, disability, ethnicity, or national origin, in connection with or related to the performance of the City of Seaside contracts.

### **XVIII. ADDITIONAL TERMS AND CONDITIONS**

The following additional terms and conditions are applicable to this RFQ process:

- A. It is anticipated that the award of the Agreement resulting from the RFQ shall include terms and conditions similar to those referenced in the City of Seaside's Standard Consultant Agreement (Attachment B). Exceptions proposed by the Consultant, if any, to the terms and conditions included in the City of Seaside's Standard Consultant Agreement should be included in the proposal. The City of Seaside reserves the right to consider any proposal exceptions during its evaluation of the acceptability of a proposal.



## EXHIBIT D

- B. This RFQ does not commit the City of Seaside to pay any costs incurred in the submission of the proposal or in making any necessary studies or analysis in preparation of submission of the proposal.
- C. The City of Seaside reserves the right without limitation to:
  - 1. Enter into an agreement with another Consultant in the event that the originally selected Consultant defaults or fails to execute an agreement with the City of Seaside;
  - 2. Modify and re-issue the RFQ;
  - 3. Take action regarding the RFQ as may be deemed to be in the best interest of the City of Seaside.
- D. The City of Seaside reserves the right to verify any information provided during the RFQ process. The City of Seaside may contact references listed or any other person known to have contracted with Consultant.
- E. An agreement shall not be binding or valid with the City of Seaside unless and until it is executed by authorized representatives of the City of Seaside, and of the Consultant.
- F. While it is the intent of the City of Seaside is to proceed with this project, this solicitation does not obligate the City of Seaside to enter into an Agreement. The City of Seaside retains the right to cancel this RFQ at any time should the project be cancelled, the City of Seaside loses the required funding, or it is deemed in the best interest of the City of Seaside. No obligation either expressed or implied, exists on the part of the City of Seaside to make an award or to pay any cost incurred in the preparation or submission of an RFQ.
- G. Failure to execute the agreement within the time frame identified above shall be sufficient cause for voiding the award.
- H. Failure to comply with other requirements within the set time shall constitute failure to execute the Agreement. If the selected respondent refuses or fails to execute the Agreement, the City of Seaside may award the contract to the next qualified highest ranked Respondent.

### **XIX. ATTACHMENTS**

- A – City of Seaside Six Year Capital Improvement Program
- B – Professional Services Agreement

**RESOLUTION NO. 18-39**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE  
APPROVING AN ON-CALL LIST FOR ENGINEERING SERVICES**

**WHEREAS**, a formal on-call list is needed to 1) provide an opportunity for qualified professionals to provide professional and technical services of a temporary nature, and 2) ensure consultants have demonstrated the necessary qualifications and experience to provide the requested services; and

**WHEREAS**, on March 19, 2018, staff issued a Request for Qualifications (RFQ) to solicit proposals from eligible firms to provide engineering services; and

**WHEREAS**, on April 13, 2018, proposals were received from seven firms offering professional services; and

**WHEREAS**, proposals from Rana Creek and Turf Image were determined to not provide minimum services outlined within the RFQ and were disqualified; and

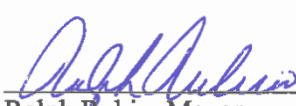
**WHEREAS**, a selection committee reviewed and identified the five firms shown in Exhibit 'A', attached, qualified to perform professional engineering services based upon experience and overall qualifications.

**NOW THEREFORE, BE IT RESOLVED**, that the City of Seaside City Council approve the firms listed in Exhibit 'A' are hereby approved to provide engineering services on an as needed basis for projects within the City for the next three years with two optional one year extensions.

**PASSED AND ADOPTED** at a regular meeting of the City Council of the City of Seaside duly held on the 17th day of May, 2018 by the following vote:

|          |   |                  |                                            |
|----------|---|------------------|--------------------------------------------|
| AYES:    | 5 | COUNCIL MEMBERS: | Alexander, Campbell, Jones, Pacheco, Rubio |
| NOES:    | 0 | COUNCIL MEMBERS: | None                                       |
| ABSENT:  | 0 | COUNCIL MEMBERS: | None                                       |
| ABSTAIN: | 0 | COUNCIL MEMBERS: | None                                       |

ATTEST:   
Lesley Milton-Rerig, City Clerk

  
Ralph Rubio, Mayor

**EXHIBIT "A"**

**On-Call List for Engineering Services  
May 2018  
City of Seaside**

**Harris & Associates**

450 Lincoln Avenue, Suite 103

Salinas, CA 93901

Primary Contact: Frank Lopez, PE, Project Director

(831) 233-9242 Frank.Lopez@weareharris.com

**List Engineering**

9699 Blue Larkspur Lane, Suite 203

Monterey CA, 93940

Primary Contact: Ronald Blue, PE, Principal

(831) 373-4390 Ron@listengineering.com

**Schaaf & Wheeler**

3 Quail Run Circle, Suite 101

Salinas, CA 93907

Primary Contact: Andy Sterbenz, Project Manager

(831) 883-4848 ASterbenz@swws.com

**Wallace Group, A California Corporation**

612 Clarion Court

San Luis Obispo, CA 93401

Primary Contact: Kari Wagner, PE, Director of Water Resources

(805) 544-4011 KariW@wallacegroup.us

**Whitson Engineers Inc.**

6 Harris Court

Monterey, CA 93940

Primary Contact: Richard Weber, PE, Principal

(831) 649-5225 RWeber@whitsonengineers.com



## **CITY OF SEASIDE STAFF REPORT**

**Item No.: 9.A.**

**TO:** City Council

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Nisha Patel, Public Works Director/City Engineer  
Leslie Llantero, Assistant Engineer

**DATE:** March 3, 2022

**SUBJECT: ADOPT A RESOLUTION APPROVING THE REDUCED SCHOOL  
ZONE SPEED LIMITS TRAFFIC ENGINEERING STUDY AND  
ESTABLISHING SCHOOL ZONE SPEED LIMITS**

---

### **RECOMMENDATION**

Adopt a resolution approving the Reduced School Zone Speed Limits Traffic Engineering Study and establishing school zone speed limits on 21 roadway segments.

### **BACKGROUND**

Upon completion of the Citywide Speed Survey, the traffic engineering consultant, Parisi Transportation (Parisi), evaluated all school zones within the City for reduced speed limits in accordance with Assembly Bill (AB) 321. This bill was adopted in 2008 and it allows local jurisdictions, through an ordinance or resolution, to extend the 25 mph prima facie speed limit in school zones from 500 feet to 1,000 feet from the school grounds and to reduce the speed limit to 15 or 20 mph up to 500 feet from the school grounds, under certain roadway conditions and taking into consideration the provisions of the California Vehicle Code (CVC) 627. A full Engineering & Traffic Survey is not necessary under AB 321, however the provisions of CVC 627 shall be taken into consideration when determining the school speed limit reductions. The provisions of AB 321 apply to public, charter, and private schools.

The establishment of reduced speed limits in the vicinity of all qualified schools will help address community and parent concerns about vehicle speeds around schools, particularly during the busy pickup and drop-off items and to enhance the safety of children walking and biking to school.

California Vehicle Code (CVC) Section 627 and AB 321 aims to enhance the safety of

children walking and bicycling to school by permitting the lead agency to consider pedestrian and bicyclist safety when establishing speed limits in school zones. As documented in the September 2021, update to Seaside's Engineering and Traffic Surveys report, the prevailing speeds, collision records and residential density on streets in school zones justify the recommendation to reduce the speed limits to 20 mph on streets that front schools within 500 feet of the school grounds and create an extended 25 mph speed limit between 500 and 1,000 feet of the school grounds.

To be eligible for reduced or extended school zone speed limits, the following conditions must be met:

- 1) Within a residential district that has a posted speed limit no greater than 30 mph, and
- 2) No more than a total of two through lanes of traffic.

Parisi evaluated fourteen (14) schools and identified 21 street segments that qualify for reduced speed limits and prepared the City of Seaside Reduced School Zone Speed Limits Traffic Engineering Study (Attachment 3). Having evaluated the streets adjacent to all public, private and charter schools within Seaside, it is recommended that all of Seaside's two-lane, residential-district roadways that front a school within school zones and are signed at 30 mph or less be declared by ordinance or resolution to have a reduced 20 mph school zone speed limit within 500 feet of the school grounds and an extended 25 mph school zone speed limit between 500 feet and 1,000 feet of the school grounds. The recommended actions are consistent with the City of Seaside 2003 General Plan Circulation Element and the Seaside and Marina Safe Walking and Biking to School: Complete Streets Plan adopted by City Council on February 6, 2020.

Per the guidance from AB 321 and the provisions of CVC 627, the recommendation is supported by the following:

- The collision rates for many streets in Seaside are higher than the statewide average rates for roadways of the same type;
- Unsafe speed is a primary collision factor for many streets in Seaside;
- The prevailing speeds, as determined by traffic engineering measurements, are higher than the posted speed limits; and
- The roadways consider residential density as defined by CVC 627.

The following table identifies schools with recommended school zones and reduced speed limits on 21 roadway sections:

| School/Street                         | Posted Speed Limit | 85 <sup>th</sup> Percentile Speed | Total Travel Lanes | Start                                              | End                                                                            | Recommendation         |
|---------------------------------------|--------------------|-----------------------------------|--------------------|----------------------------------------------------|--------------------------------------------------------------------------------|------------------------|
| <b>Central Coast High School</b>      |                    |                                   |                    |                                                    |                                                                                |                        |
| Coe Avenue                            | 30 MPH             | 35 MPH                            | 2                  | Sea Ridge Court                                    | 100' E of Dahlia Drive                                                         | Reduce to 20 MPH       |
| Coe Avenue                            | 30 MPH             | 35 MPH                            | 2                  | Monterey Road                                      | Sea Ridge Court                                                                | 25 MPH Transition Zone |
| Coe Avenue                            | 30 MPH             | 37 MPH                            | 2                  | 600' E of Dahlia Drive                             | 100' E of Dahlia Drive                                                         | 25 MPH Transition Zone |
| <b>Del Rey Wood Elementary School</b> |                    |                                   |                    |                                                    |                                                                                |                        |
| Tweed Street                          | 25 MPH             | 31 MPH                            | 2                  | Plumas Avenue                                      | 500' N of Plumas Avenue                                                        | Reduce to 20 MPH       |
| Kimball Avenue                        | 30 MPH             | 34 MPH                            | 2                  | 500' W of San Lucas Street                         | 500' E of San Lucas Street                                                     | Reduce to 20 MPH       |
| Kimball Avenue                        | 30 MPH             | 34 MPH                            | 2                  | 120 W of Shafer Street                             | 500' W of San Lucas Street                                                     | 25 MPH Transition Zone |
| Kimball Avenue                        | 30 MPH             | 34 MPH                            | 2                  | 100' E of Madera Court                             | 500' E of San Lucas Street                                                     | 25 MPH Transition Zone |
| Noche Buena Street                    | 25 MPH             | N/A *                             | 2                  | Kimball Avenue                                     | Plumas Avenue                                                                  | Reduce to 20 MPH       |
| Plumas Avenue                         | 25 MPH             | N/A *                             | 2                  | Tweed Street                                       | 500' E of sidewalk entry/driveway (Approximately 200' E of Noche Buena Street) | Reduce to 20 MPH       |
| <b>Highland Elementary School</b>     |                    |                                   |                    |                                                    |                                                                                |                        |
| Sonoma Avenue                         | 25 MPH             | 27 MPH                            | 2                  | Yosemite Street                                    | Mescal Street                                                                  | Reduce to 20 MPH       |
| Yosemite Street                       | 25 MPH             | 32 MPH                            | 2                  | Valencia Court                                     | 500' north of the mid-block crosswalk                                          | Reduce to 20 MPH       |
| <b>Marshall Elementary School</b>     |                    |                                   |                    |                                                    |                                                                                |                        |
| Normandy Road                         | 25 MPH             | 27 MPH                            | 2                  | 300' E of intersection with General Jim Moore Blvd | 500' E of sidewalk entry/school parking lot                                    | Reduce to 20 MPH       |
| <b>Ord Terrace Elementary School</b>  |                    |                                   |                    |                                                    |                                                                                |                        |
| Ord Grove Avenue                      | 25 MPH             | 35 MPH                            | 2                  | 500' W of Buchanan Street                          | 500' E of Buchanan Street                                                      | Reduce to 20 MPH       |
| La Salle Avenue                       | 30 MPH             | 30 MPH                            | 2                  | 100' W of Mariposa Street                          | 100' W of Napa Street                                                          | Reduce to 20 MPH       |
| La Salle Avenue                       | 30 MPH             | 35 MPH                            | 2                  | Mendocino Court                                    | Yosemite Street                                                                | 25 MPH Transition Zone |
| La Salle Avenue                       | 30 MPH             | 30 MPH                            | 2                  | Havana Street                                      | 100' W of Napa Street                                                          | 25 MPH Transition Zone |

| International School of Monterey                |                 |        |   |                                             |                                             |                        |
|-------------------------------------------------|-----------------|--------|---|---------------------------------------------|---------------------------------------------|------------------------|
| Yosemite Street                                 | 25 MPH          | 33 MPH | 2 | San Pablo Avenue                            | 370' S of Mingo Avenue                      | Reduce to 20 MPH       |
| Mescal Street / San Pablo Avenue                | 25 MPH / 30 MPH | 29 MPH | 2 | 500' N/W of Mescal / San Pablo intersection | 500' S of Mescal / San Pablo intersection   | Reduce to 20 MPH       |
| San Pablo Avenue                                | 30 MPH          | 35 MPH | 2 | 50' E of Highland Street                    | 500' N/W of Mescal / San Pablo intersection | 25 MPH Transition Zone |
| Monterey Bay Christian School                   |                 |        |   |                                             |                                             |                        |
| Hilby Avenue                                    | 30 MPH          | 36 MPH | 2 | 50' W of Shafer Street                      | 50' E of Fargo Court                        | Reduce to 20 MPH       |
| Hilby Avenue                                    | 30 MPH          | 36 MPH | 2 | Siddall Street                              | 50' W of Shafer Street                      | 25 MPH Transition Zone |
| Hilby Avenue                                    | 30 MPH          | 36 MPH | 2 | Noche Buena Street                          | 50' E of Fargo Court                        | 25 MPH Transition Zone |
| Peninsula Adventist School                      |                 |        |   |                                             |                                             |                        |
| Mescal Street / Plumas Avenue                   | 25 MPH          | N/A *  | 2 | 500' N of school driveway (Mescal Street)   | 225' E of Mescal Street (Plumas Avenue)     | Reduce to 20 MPH       |
| Seaside High School                             |                 |        |   |                                             |                                             |                        |
| Noche Buena Street                              | 25 MPH          | N/A**  | 2 | Ord Avenue                                  | Circle Avenue                               | Reduce to 20 MPH       |
| Monterey Bay Charter School                     |                 |        |   |                                             |                                             |                        |
| Waring Street (one-way N/B)                     | 25 MPH          | N/A**  | 1 | 500' N of Elm Avenue                        | 500' S of school mid-block entrance         | Reduce to 20 MPH       |
| Flores Street                                   | 25 MPH          | N/A**  | 2 | Sonoma Street                               | 500' S of Sonoma Street                     | Reduce to 20 MPH       |
| Flores Street                                   | 25 MPH          | N/A**  | 2 | Elm Avenue                                  | Broadway Street                             | Reduce to 20 MPH       |
| Sonoma Avenue                                   | 25 MPH          | N/A**  | 2 | Waring Street                               | 500' W of Waring Street                     | Reduce to 20 MPH       |
| Sonoma Avenue                                   | 25 MPH          | N/A**  | 2 | Harding Street                              | 500' E of Harding Street                    | Reduce to 20 MPH       |
| Elm Avenue                                      | 25 MPH          | N/A**  | 2 | Waring Street                               | 500' W of Waring Street                     | Reduce to 20 MPH       |
| Darwin Street / St Elmo Street / Harding Street | 25 MPH          | N/A**  | 1 | Sonoma Avenue                               | Sonoma Avenue                               | Reduce to 20 MPH       |
| Harding Street / Elm Avenue / Darwin Street     | 25 MPH          | N/A**  | 1 | Broadway Avenue                             | Broadway Avenue                             | Reduce to 20 MPH       |

\* Traffic volumes on these street segments are too low to conduct accurate speed surveys.

\*\* Traffic surveys were not conducted at this location.

The following identifies the schools that did not meet the criteria for reduced speed limit zones:

| School/Street | Posted Speed Limit | Total Travel Lanes | Between | Eligible for School Zone Speed Limit? |
|---------------|--------------------|--------------------|---------|---------------------------------------|
|---------------|--------------------|--------------------|---------|---------------------------------------|

| Seaside Middle School – 999 Coe Avenue                  |        |   |                                                           |                                               |
|---------------------------------------------------------|--------|---|-----------------------------------------------------------|-----------------------------------------------|
| Coe Avenue                                              | 35 MPH | 2 | 500' W of school driveway and 500' E of school driveway   | No – Coe Avenue has a 35 mph speed limit      |
| MLK School of the Arts – 1713 Broadway                  |        |   |                                                           |                                               |
| Broadway Avenue                                         | 30 MPH | 4 | Yosemite Street and Mescal Street                         | No – roadway contains 4 travel lanes          |
| Chartwell School – 2511 Numa Watson Road                |        |   |                                                           |                                               |
| Numa Watson Road                                        | 25 MPH | 2 | Chartwell School and School Parking Lot                   | No – land uses around roadway are undeveloped |
| Dual Language Academy Middle School – 225 Normandy Road |        |   |                                                           |                                               |
| Normandy Road                                           | 25 MPH | 2 | General Jim Moore Boulevard and 500' W of school driveway | No – Roadway not under City jurisdiction      |

To implement the slower speeds in school zones and approaching school zones, City staff will order the signs and contact school principals in the spring and install signs in July after school is out for summer break.

Staff recommends the City Council adopt a resolution approving the Reduced School Zone Speed Limits Traffic Engineering Study (Study) and establishing school zone speed limits as recommended in the Study conducted by Parisi Transportation dated December 2021.

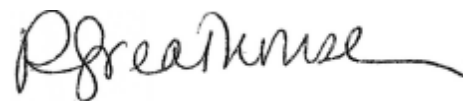
## **FISCAL IMPACT**

The cost to purchase and install school zones speed limit signs is approximately \$50,000.00, and it will be funded through Measure X account 212-8960-9600 Street Sign Upgrades. The signs will be ordered in Fiscal Year 2021/ 22, and paid for and installed in Fiscal Year 2022/ 23.

## **ATTACHMENTS**

1. Resolution
2. Exhibit A Seaside School Zone Speed Limits Final Draft

Reviewed for Submission to the City Council by:



Roberta Greathouse, Acting City Manager



**RESOLUTION NO.**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE**

**APPROVING THE REDUCED SCHOOL ZONE SPEED LIMITS TRAFFIC ENGINEERING STUDY AND ESTABLISHING SCHOOL ZONE SPEED LIMITS ON VARIOUS STREETS WITHIN THE CITY**

**WHEREAS**, on May 6, 2021, the City approved a professional service agreement with Parisi Transportation Consulting (Parisi) to conduct an Engineering and Traffic Survey and Reduced Speed Zoning Adjacent to Schools; and

**WHEREAS**, in accordance with the requirements set forth in the California Vehicle Code, Parisi evaluated the streets adjacent to all the schools within Seaside and prepared the Reduced School Zone Speed Limits Traffic Engineering Study (Study); and

**WHEREAS**, the Study was conducted in accordance with the California Vehicle Code 627 and Assembly Bill 321 for reduced speed limits within school zones; and

**WHEREAS**, the Study conducted by Parisi were presented for review and approval by the City Council of the City of Seaside for the street segments that are set forth in Exhibit A, entitled City of Seaside Reduced School Zone Speed Limits Traffic Engineering Study dated December 2021, which is incorporated herein by this reference; and

**WHEREAS**, it has been determined that reduced speeds enhance the safety of children walking and bicycling to school.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Seaside hereby adopts the City of Seaside Reduced School Zone Speed Limits Traffic Engineering Study dated December 2021 prepared by Parisi Transportation Consulting.

**BE IT FURTHER RESOLVED**, that the speed limits are established within the school zones as identified on Table 2 attached hereto; and

**BE IT FURTHER RESOLVED,** that the reduced speed limits will go into effect when signs have been erected.

**PASSED AND ADOPTED** at a regular City Council meeting of the City of Seaside duly held on the 3rd day of March, 2022 by the following vote:

|          |                  |
|----------|------------------|
| AYES:    | COUNCIL MEMBERS: |
| NOES:    | COUNCIL MEMBERS: |
| ABSENT:  | COUNCIL MEMBERS: |
| ABSTAIN: | COUNCIL MEMBERS: |

APPROVED

---

Ian N. Oglesby, Mayor

ATTEST:

---

Dominique L. Davis, City Clerk

**Table 2: Recommended School Zone Speed Limits**

| School/Street                         | Posted Speed Limit | 85 <sup>th</sup> Percentile Speed | Total Travel Lanes | Start                                              | End                                                                            | Recommendation         |
|---------------------------------------|--------------------|-----------------------------------|--------------------|----------------------------------------------------|--------------------------------------------------------------------------------|------------------------|
| <b>Central Coast High School</b>      |                    |                                   |                    |                                                    |                                                                                |                        |
| Coe Avenue                            | 30 MPH             | 35 MPH                            | 2                  | Sea Ridge Court                                    | 100' E of Dahlia Drive                                                         | Reduce to 20 MPH       |
| Coe Avenue                            | 30 MPH             | 35 MPH                            | 2                  | Monterey Road                                      | Sea Ridge Court                                                                | 25 MPH Transition Zone |
| Coe Avenue                            | 30 MPH             | 37 MPH                            | 2                  | 600' E of Dahlia Drive                             | 100' E of Dahlia Drive                                                         | 25 MPH Transition Zone |
| <b>Del Rey Wood Elementary School</b> |                    |                                   |                    |                                                    |                                                                                |                        |
| Tweed Street                          | 25 MPH             | 31 MPH                            | 2                  | Plumas Avenue                                      | 500' N of Plumas Avenue                                                        | Reduce to 20 MPH       |
| Kimball Avenue                        | 30 MPH             | 34 MPH                            | 2                  | 500' W of San Lucas Street                         | 500' E of San Lucas Street                                                     | Reduce to 20 MPH       |
| Kimball Avenue                        | 30 MPH             | 34 MPH                            | 2                  | 120 W of Shafer Street                             | 500' W of San Lucas Street                                                     | 25 MPH Transition Zone |
| Kimball Avenue                        | 30 MPH             | 34 MPH                            | 2                  | 100' E of Madera Court                             | 500' E of San Lucas Street                                                     | 25 MPH Transition Zone |
| Noche Buena Street                    | 25 MPH             | N/A *                             | 2                  | Kimball Avenue                                     | Plumas Avenue                                                                  | Reduce to 20 MPH       |
| Plumas Avenue                         | 25 MPH             | N/A *                             | 2                  | Tweed Street                                       | 500' E of sidewalk entry/driveway (Approximately 200' E of Noche Buena Street) | Reduce to 20 MPH       |
| <b>Highland Elementary School</b>     |                    |                                   |                    |                                                    |                                                                                |                        |
| Sonoma Avenue                         | 25 MPH             | 27 MPH                            | 2                  | Yosemite Street                                    | Mescal Street                                                                  | Reduce to 20 MPH       |
| Yosemite Street                       | 25 MPH             | 32 MPH                            | 2                  | Valencia Court                                     | 500' north of the mid-block crosswalk                                          | Reduce to 20 MPH       |
| <b>Marshall Elementary School</b>     |                    |                                   |                    |                                                    |                                                                                |                        |
| Normandy Road                         | 25 MPH             | 27 MPH                            | 2                  | 300' E of intersection with General Jim Moore Blvd | 500' E of sidewalk entry/school parking lot                                    | Reduce to 20 MPH       |
| <b>Ord Terrace Elementary School</b>  |                    |                                   |                    |                                                    |                                                                                |                        |
| Ord Grove Avenue                      | 25 MPH             | 35 MPH                            | 2                  | 500' W of Buchanan Street                          | 500' E of Buchanan Street                                                      | Reduce to 20 MPH       |
| La Salle Avenue                       | 30 MPH             | 30 MPH                            | 2                  | 100' W of Mariposa Street                          | 100' W of Napa Street                                                          | Reduce to 20 MPH       |
| La Salle Avenue                       | 30 MPH             | 35 MPH                            | 2                  | Mendocino Court                                    | Yosemite Street                                                                | 25 MPH Transition Zone |
| La Salle Avenue                       | 30 MPH             | 30 MPH                            | 2                  | Havana Street                                      | 100' W of Napa Street                                                          | 25 MPH Transition Zone |

| School/Street                           | Posted Speed Limit | 85 <sup>th</sup> Percentile Speed | Total Travel Lanes | Start                                       | End                                         | Recommendation         |
|-----------------------------------------|--------------------|-----------------------------------|--------------------|---------------------------------------------|---------------------------------------------|------------------------|
| <b>International School of Monterey</b> |                    |                                   |                    |                                             |                                             |                        |
| Yosemite Street                         | 25 MPH             | 33 MPH                            | 2                  | San Pablo Avenue                            | 370' S of Mingo Avenue                      | Reduce to 20 MPH       |
| Mescal Street / San Pablo Avenue        | 25 MPH/ 30 MPH     | 29 MPH                            | 2                  | 500' N/W of Mescal / San Pablo intersection | 500' S of Mescal / San Pablo intersection   | Reduce to 20 MPH       |
| San Pablo Avenue                        | 30 MPH             | 35 MPH                            | 2                  | 50' E of Highland Street                    | 500' N/W of Mescal / San Pablo intersection | 25 MPH Transition Zone |
| <b>Monterey Bay Christian School</b>    |                    |                                   |                    |                                             |                                             |                        |
| Hilby Avenue                            | 30 MPH             | 36 MPH                            | 2                  | 50' W of Shafer Street                      | 50' E of Fargo Court                        | Reduce to 20 MPH       |
| Hilby Avenue                            | 30 MPH             | 36 MPH                            | 2                  | Siddall Street                              | 50' W of Shafer Street                      | 25 MPH Transition Zone |
| Hilby Avenue                            | 30 MPH             | 36 MPH                            | 2                  | Noche Buena Street                          | 50' E of Fargo Court                        | 25 MPH Transition Zone |
| <b>Peninsula Adventist School</b>       |                    |                                   |                    |                                             |                                             |                        |
| Mescal Street / Plumas Avenue           | 25 MPH             | N/A *                             | 2                  | 500' N of school driveway (Mescal Street)   | 225' E of Mescal Street (Plumas Avenue)     | Reduce to 20 MPH       |
| <b>Seaside High School</b>              |                    |                                   |                    |                                             |                                             |                        |
| Noche Buena Street                      | 25 MPH             | N/A**                             | 2                  | Ord Avenue                                  | Circle Avenue                               | Reduce to 20 MPH       |

\* Traffic volumes on these street segments are too low to conduct accurate speed surveys.

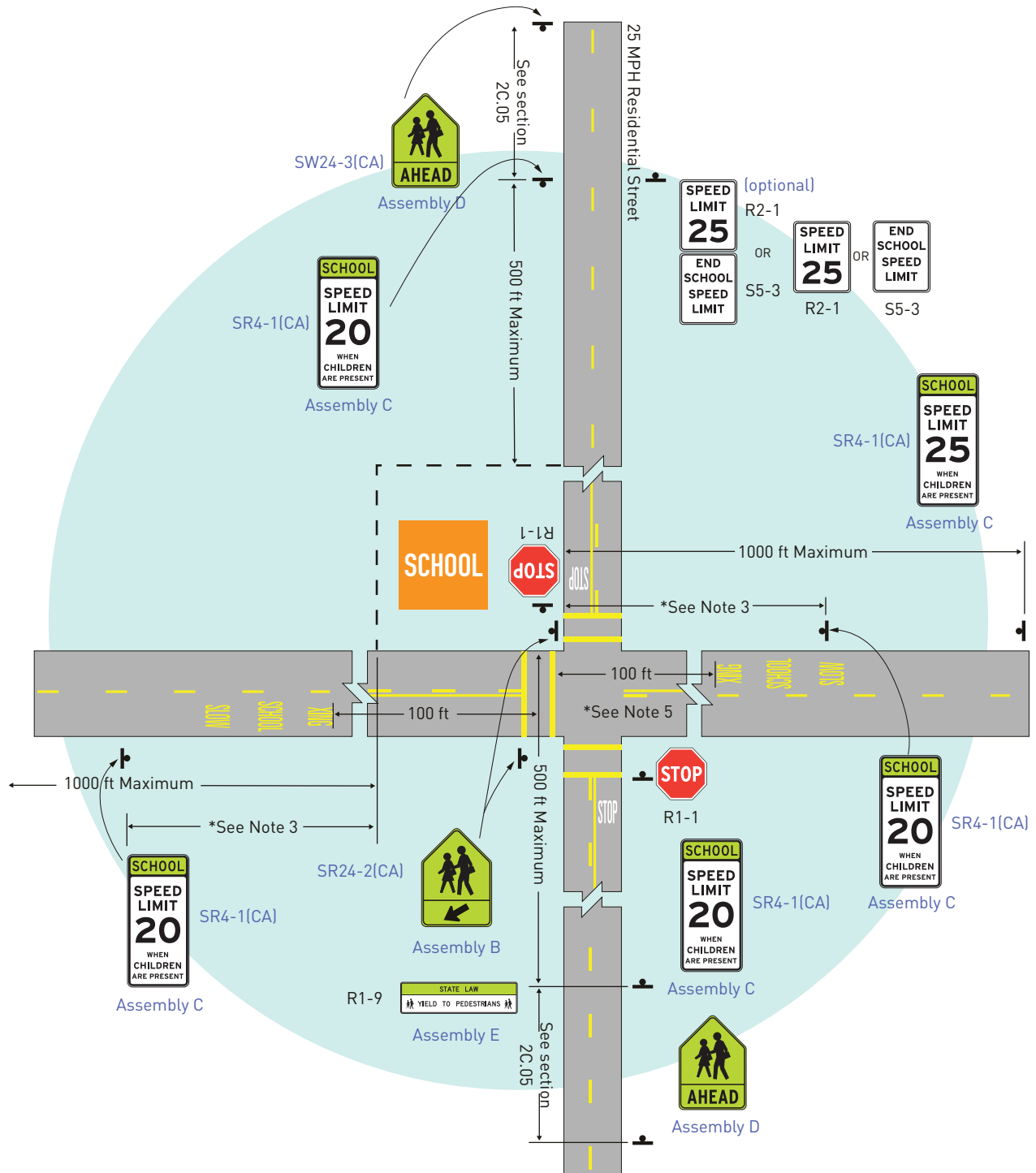
\*\* Traffic surveys were not conducted at this location.



# CITY OF SEASIDE

## REDUCED SCHOOL ZONE SPEED LIMITS

### Traffic Engineering Study





## Reduced School Zone Speed Limits: State of California

---

On January 1, 2008, California Assembly Bill (AB) 321 went into effect. The bill allows local jurisdictions – through an ordinance or resolution – to extend the 25 mph *prima facie* speed limit in school zones from 500 feet to 1,000 feet from the school grounds and to reduce the speed limit to 15 or 20 mph up to 500 feet from the school grounds, under certain roadway conditions and taking into consideration the provisions of the California Vehicle Code (CVC) 627. A full Engineering & Traffic Survey is not necessary under AB 321, however the provisions of CVC 627 shall be taken into consideration when determining the school speed reductions. One of the considerations in CVC 627 is *pedestrian and bicyclist safety*. The provisions of AB 321 apply to public, charter, and private schools.

California's reduced or extended school zone speed limits are applicable on streets that meet the following conditions: 1) Within a residential district that has a posted speed limit no greater than 30 mph, and 2) No more than a total of two through lanes of traffic.

Similar to the reduced 25 mph school zone speed limit on streets with higher posted streets, the reduced 15 or 20 mph school zone speed limit would only be in effect when children are present (going to or leaving school, either during school hours or during the noon recess hour). However, if a fence, gate or other physical barrier does not surround a portion of the school grounds, the 15 or 20 mph limit would be in effect at all times.

Appendices A and B provide relevant excerpts from AB 321 and CVC 627.

Appendix C provides additional guidance from Section 7B.15 of the California Manual of Uniform Traffic Control Devices on School Speed Limit Assembly. Figure 7B-103(CA) illustrates the use of extended and reduced school zone speed limits.

# Case Studies to Support Reduced School Speed Limit

---

One of the intentions of the new law was to enhance the safety of children walking and bicycling to school. If a vehicle driving at a slow speed collides with a child on a bicycle or on foot, it will generally result in less severe injuries than a vehicle traveling at a faster speed.

In 1999 the National Highway Traffic Safety Administration published a “Literature Review on Vehicle Travel Speeds and Pedestrian Injuries.”<sup>1</sup> According to NHTSA’s study, fatality and serious injury rates increase substantially when travel speeds rise. For example, for children ages 14 or younger, 20.2 percent suffer fatal or serious injuries when struck by a vehicle traveling 1-20 mph, while 32.8 percent are killed or seriously injured when hit by a vehicle traveling 21-25 mph.

Per the Institute of Transportation Engineer’s Safe Routes to School’s “Reduced School Area Speed Limits” briefing sheet, slower speeds in school zones are often warranted because children do not have the same ability as adults in:<sup>2</sup>

- Seeing and evaluating traffic conditions due, in part, to their height;
- Processing information because of their limited peripheral vision and visual acuity;
- Perceiving correctly the direction and sound of traffic; and
- Understanding the use of traffic control devices and crosswalks.

Safe Kids Worldwide echo similar conclusions. This organization states that children are impulsive and have difficulty judging speed, spatial relations, and distance. Auditory and visual acuity, depth perception and proper scanning ability develop gradually and do not fully mature until at least age ten.<sup>3</sup> Additionally, their smaller bodies are less able to physically withstand the impact with a vehicle than an adult.

---

<sup>1</sup> National Highway Traffic Safety Administration, “Literature Review on Vehicle Travel Speeds and Pedestrian Injuries”, 1999 [<http://www.nhtsa.gov/people/injury/research/pub/HS809012.html>].

<sup>2</sup> Safe Routes in conjunction with the Institute of Transportation Engineers, “Safe Routes to School Briefing Sheets: Reduced School Area Speed Limits”, 2013 [[http://www.saferoutesinfo.org/sites/default/files/resources/ITE\\_SRTS\\_Briefing\\_Sheet\\_08\\_ReducedSchoolAreaSpeedLimits.pdf](http://www.saferoutesinfo.org/sites/default/files/resources/ITE_SRTS_Briefing_Sheet_08_ReducedSchoolAreaSpeedLimits.pdf)].

<sup>3</sup> U.S. Department of Health & Human Services, “Child Pedestrian Safety Rules”, 2015, [<http://eclkc.ohs.acf.hhs.gov/hslc/tta-system/family/for-families/safety/safety-prevention/ChildPedestrian.htm>].



## City of Seaside – 15/20 MPH Eligible Roadways

Table 1 includes the schools in the City of Seaside and the associated access roadways for each of the schools that were considered for a school zone speed limit reduction and the eligibility of each of those roadways.

**Table 1: Streets Evaluated for School Zone Speed Limits**

| School/Street                                               | Posted Speed Limit | Total Travel Lanes | Between                                                                                            | Eligible for School Zone Speed Limit? |
|-------------------------------------------------------------|--------------------|--------------------|----------------------------------------------------------------------------------------------------|---------------------------------------|
| <b>Central Coast High School – 200 Coe Avenue</b>           |                    |                    |                                                                                                    |                                       |
| Coe Avenue                                                  | 30 MPH             | 2                  | Monterey Road and 200' W of Hibiscus Heights                                                       | Yes                                   |
| <b>Del Rey Wood Elementary School – 1281 Plumas Avenue</b>  |                    |                    |                                                                                                    |                                       |
| Tweed Street                                                | 25 MPH             | 2                  | Plumas Avenue and 500' N of Plumas Avenue                                                          | Yes                                   |
| Kimball Avenue                                              | 30 MPH             | 2                  | 120 W of Shafer Street and 100' E of Madera Court                                                  | Yes                                   |
| Noche Buena Street                                          | 25 MPH             | 2                  | Kimball Avenue and Plumas Avenue                                                                   | Yes                                   |
| Plumas Avenue                                               | 25 MPH             | 2                  | Tweed Street and approximately 200' E of Noche Buena Street                                        | Yes                                   |
| <b>Highland Elementary School – 1650 Sonoma Avenue</b>      |                    |                    |                                                                                                    |                                       |
| Sonoma Avenue                                               | 25 MPH             | 2                  | Yosemite Street and Mescal Street                                                                  | Yes                                   |
| Yosemite Street                                             | 25 MPH             | 2                  | Valencia Court and 500' north of the mid-block crosswalk                                           | Yes                                   |
| <b>Marshall Elementary School – 300 Normandy Road</b>       |                    |                    |                                                                                                    |                                       |
| Normandy Road                                               | 25 MPH             | 2                  | 300' E of intersection with General Jim Moore Blvd and 500' E of sidewalk entry/school parking lot | Yes                                   |
| <b>Ord Terrace Elementary School – 1755 La Salle Avenue</b> |                    |                    |                                                                                                    |                                       |
| Ord Grove Avenue                                            | 25 MPH             | 2                  | 500' W of Buchanan Street and 500' E of Buchanan Street                                            | Yes                                   |
| La Salle Avenue                                             | 30 MPH             | 2                  | Mendocino Court and Havana Street                                                                  | Yes                                   |
| <b>International School of Monterey – 1720 Yosemite</b>     |                    |                    |                                                                                                    |                                       |
| Yosemite Street                                             | 25 MPH             | 2                  | San Pablo Avenue and 370' S of Mingo Avenue                                                        | Yes                                   |
| Mescal Street / San Pablo Avenue                            | 25 MPH/ 30 MPH     | 2                  | 50' E of Highland Street and 500' S of Mescal / San Pablo intersection                             | Yes                                   |
| <b>Monterey Bay Christian School – 1184 Hilby Avenue</b>    |                    |                    |                                                                                                    |                                       |
| Hilby Avenue                                                | 30 MPH             | 2                  | Siddall Street and Noche Buena Street                                                              | Yes                                   |
| <b>Peninsula Adventist School – 1025 Mescal Street</b>      |                    |                    |                                                                                                    |                                       |
| Mescal Street / Plumas Avenue                               | 25 MPH             | 2                  | 500' N of school driveway (Mescal Street) and 225' E of Mescal Street (Plumas Avenue)              | Yes                                   |

| School/Street                                                  | Posted Speed Limit | Total Travel Lanes | Between                                                       | Eligible for School Zone Speed Limit?         |
|----------------------------------------------------------------|--------------------|--------------------|---------------------------------------------------------------|-----------------------------------------------|
| <b>Seaside High School – 2200 Noche Buena Street</b>           |                    |                    |                                                               |                                               |
| Noche Buena Street                                             | 25 MPH             | 2                  | Ord Avenue and Circle Avenue                                  | Yes                                           |
| Ord Avenue                                                     | 15 MPH             | 2                  | 500' W of Noche Buena Street and 500' E of Noche Buena Street | No – street is gated and signed for 15 mph    |
| <b>Monterey Bay Charter School – 1450 Elm Avenue</b>           |                    |                    |                                                               |                                               |
| Waring Street (one-way N/B)                                    | 25 MPH             | 1                  | 500' N of Elm Avenue and 500' S of school entrance            | Yes                                           |
| Flores Street                                                  | 25 MPH             | 2                  | 500' S of Sonoma Street and 500' N of Elm Avenue              | Yes                                           |
| Sonoma Avenue                                                  | 25 MPH             | 2                  | 500' W of Waring Street and 500' E of Harding Street          | Yes                                           |
| Elm Avenue                                                     | 25 MPH             | 2                  | 500' W of Waring Street                                       | Yes                                           |
| Darwin Street / St Elmo Street / Harding Street (one-way loop) | 25 MPH             | 1                  | Between Sonoma Avenue                                         | Yes                                           |
| Harding Street / Elm Avenue / Darwin Street (one-way loop)     | 25 MPH             | 1                  | Between Broadway Avenue                                       | Yes                                           |
| <b>Seaside Middle School – 999 Coe Avenue</b>                  |                    |                    |                                                               |                                               |
| Coe Avenue                                                     | 35 MPH             | 2                  | 500' W of school driveway and 500' E of school driveway       | No – Coe Avenue has a 35 mph speed limit      |
| <b>MLK School of the Arts – 1713 Broadway</b>                  |                    |                    |                                                               |                                               |
| Broadway Avenue                                                | 30 MPH             | 4                  | Yosemite Street and Mescal Street                             | No – roadway contains 4 travel lanes          |
| <b>Chartwell School – 2511 Numa Watson Road</b>                |                    |                    |                                                               |                                               |
| Numa Watson Road                                               | 25 MPH             | 2                  | Chartwell School and School Parking Lot                       | No – land uses around roadway are undeveloped |
| <b>Dual Language Academy Middle School – 225 Normandy Road</b> |                    |                    |                                                               |                                               |
| Normandy Road                                                  | 25 MPH             | 2                  | General Jim Moore Boulevard and 500' W of school driveway     | No – Roadway not under City jurisdiction      |

It should be noted that in the absence of regular enforcement, the 20 mph speed limit signs could have limited potential in reducing speeds. Increased periodic enforcement should be provided within reduced speed zones.

Reducing school zone speed limits below 25 mph is not allowable on roadways with more than two vehicular travel lanes, within non-residential districts, or when non-school speed

limits exceed 30 mph. For such roadways, it is suggested that other measures be considered, such as using larger school speed limit assembly signs (i.e., SCHOOL SPEED LIMIT 25 WHEN CHILDREN ARE PRESENT) and driver speed feedback signs (which cost up to \$10,000 per sign).

## City of Seaside – Recommendation

---

It is recommended that all of Seaside's two-lane, residential-district roadways that front a school within school zones and that are signed at 30 mph or less be declared by ordinance or resolution to have a reduced 20 mph school zone speed limit within 500 feet of the school grounds and an extended 25 mph school zone speed limit between 500 feet and 1,000 feet of the school grounds.

Per the guidance from AB 321 and the provisions of California Vehicle Code (CVC) 627, this recommendation is supported by the following:

- The collision rates for many streets in Seaside are higher than the statewide average rate for roadways of the same type;
- Unsafe speed is a primary collision factor for many streets in Seaside;
- The prevailing speeds, as determined by traffic engineering measurements, are higher than the posted speed limits; and
- The roadways consider residential density as defined by CVC 627

CVC 627 and AB 321 aims to enhance the safety of children walking and bicycling to school by permitting the lead agency to consider pedestrian and bicyclist safety when establishing speed limits in school zones. As documented in the September 2021 update to Seaside's Engineering and Traffic Surveys report, the prevailing speeds, collision records and residential density on streets in school zones justify the recommendation to reduce the speed limits to 20 mph on streets that front schools within 500 feet of the school grounds and an extended 25 mph speed limit between 500 and 1,000 feet of the school grounds.

Table 2 includes school zone speed limit recommendations for each of the roadways eligible for 20 mph speed limits and the locations of the required transition zones of 25 mph on those roadways with existing speed limits in excess of 25 mph.

Appendix D includes maps that illustrate the locations of the recommended residential district street speed limit zones.

**Table 2: Recommended School Zone Speed Limits**

| School/Street                         | Posted Speed Limit | 85 <sup>th</sup> Percentile Speed | Total Travel Lanes | Start                                              | End                                                                            | Recommendation         |
|---------------------------------------|--------------------|-----------------------------------|--------------------|----------------------------------------------------|--------------------------------------------------------------------------------|------------------------|
| <b>Central Coast High School</b>      |                    |                                   |                    |                                                    |                                                                                |                        |
| Coe Avenue                            | 30 MPH             | 35 MPH                            | 2                  | Sea Ridge Court                                    | 100' E of Dahlia Drive                                                         | Reduce to 20 MPH       |
| Coe Avenue                            | 30 MPH             | 35 MPH                            | 2                  | Monterey Road                                      | Sea Ridge Court                                                                | 25 MPH Transition Zone |
| Coe Avenue                            | 30 MPH             | 37 MPH                            | 2                  | 600' E of Dahlia Drive                             | 100' E of Dahlia Drive                                                         | 25 MPH Transition Zone |
| <b>Del Rey Wood Elementary School</b> |                    |                                   |                    |                                                    |                                                                                |                        |
| Tweed Street                          | 25 MPH             | 31 MPH                            | 2                  | Plumas Avenue                                      | 500' N of Plumas Avenue                                                        | Reduce to 20 MPH       |
| Kimball Avenue                        | 30 MPH             | 34 MPH                            | 2                  | 500' W of San Lucas Street                         | 500' E of San Lucas Street                                                     | Reduce to 20 MPH       |
| Kimball Avenue                        | 30 MPH             | 34 MPH                            | 2                  | 120 W of Shafer Street                             | 500' W of San Lucas Street                                                     | 25 MPH Transition Zone |
| Kimball Avenue                        | 30 MPH             | 34 MPH                            | 2                  | 100' E of Madera Court                             | 500' E of San Lucas Street                                                     | 25 MPH Transition Zone |
| Noche Buena Street                    | 25 MPH             | N/A *                             | 2                  | Kimball Avenue                                     | Plumas Avenue                                                                  | Reduce to 20 MPH       |
| Plumas Avenue                         | 25 MPH             | N/A *                             | 2                  | Tweed Street                                       | 500' E of sidewalk entry/driveway (Approximately 200' E of Noche Buena Street) | Reduce to 20 MPH       |
| <b>Highland Elementary School</b>     |                    |                                   |                    |                                                    |                                                                                |                        |
| Sonoma Avenue                         | 25 MPH             | 27 MPH                            | 2                  | Yosemite Street                                    | Mescal Street                                                                  | Reduce to 20 MPH       |
| Yosemite Street                       | 25 MPH             | 32 MPH                            | 2                  | Valencia Court                                     | 500' north of the mid-block crosswalk                                          | Reduce to 20 MPH       |
| <b>Marshall Elementary School</b>     |                    |                                   |                    |                                                    |                                                                                |                        |
| Normandy Road                         | 25 MPH             | 27 MPH                            | 2                  | 300' E of intersection with General Jim Moore Blvd | 500' E of sidewalk entry/school parking lot                                    | Reduce to 20 MPH       |
| <b>Ord Terrace Elementary School</b>  |                    |                                   |                    |                                                    |                                                                                |                        |
| Ord Grove Avenue                      | 25 MPH             | 35 MPH                            | 2                  | 500' W of Buchanan Street                          | 500' E of Buchanan Street                                                      | Reduce to 20 MPH       |
| La Salle Avenue                       | 30 MPH             | 30 MPH                            | 2                  | 100' W of Mariposa Street                          | 100' W of Napa Street                                                          | Reduce to 20 MPH       |
| La Salle Avenue                       | 30 MPH             | 35 MPH                            | 2                  | Mendocino Court                                    | Yosemite Street                                                                | 25 MPH Transition Zone |
| La Salle Avenue                       | 30 MPH             | 30 MPH                            | 2                  | Havana Street                                      | 100' W of Napa Street                                                          | 25 MPH Transition Zone |

| School/Street                                   | Posted Speed Limit | 85 <sup>th</sup> Percentile Speed | Total Travel Lanes | Start                                       | End                                         | Recommendation         |
|-------------------------------------------------|--------------------|-----------------------------------|--------------------|---------------------------------------------|---------------------------------------------|------------------------|
| <b>International School of Monterey</b>         |                    |                                   |                    |                                             |                                             |                        |
| Yosemite Street                                 | 25 MPH             | 33 MPH                            | 2                  | San Pablo Avenue                            | 370' S of Mingo Avenue                      | Reduce to 20 MPH       |
| Mescal Street / San Pablo Avenue                | 25 MPH / 30 MPH    | 29 MPH                            | 2                  | 500' N/W of Mescal / San Pablo intersection | 500' S of Mescal / San Pablo intersection   | Reduce to 20 MPH       |
| San Pablo Avenue                                | 30 MPH             | 35 MPH                            | 2                  | 50' E of Highland Street                    | 500' N/W of Mescal / San Pablo intersection | 25 MPH Transition Zone |
| <b>Monterey Bay Christian School</b>            |                    |                                   |                    |                                             |                                             |                        |
| Hilby Avenue                                    | 30 MPH             | 36 MPH                            | 2                  | 50' W of Shafer Street                      | 50' E of Fargo Court                        | Reduce to 20 MPH       |
| Hilby Avenue                                    | 30 MPH             | 36 MPH                            | 2                  | Siddall Street                              | 50' W of Shafer Street                      | 25 MPH Transition Zone |
| Hilby Avenue                                    | 30 MPH             | 36 MPH                            | 2                  | Noche Buena Street                          | 50' E of Fargo Court                        | 25 MPH Transition Zone |
| <b>Peninsula Adventist School</b>               |                    |                                   |                    |                                             |                                             |                        |
| Mescal Street / Plumas Avenue                   | 25 MPH             | N/A *                             | 2                  | 500' N of school driveway (Mescal Street)   | 225' E of Mescal Street (Plumas Avenue)     | Reduce to 20 MPH       |
| <b>Seaside High School</b>                      |                    |                                   |                    |                                             |                                             |                        |
| Noche Buena Street                              | 25 MPH             | N/A**                             | 2                  | Ord Avenue                                  | Circle Avenue                               | Reduce to 20 MPH       |
| <b>Monterey Bay Charter School</b>              |                    |                                   |                    |                                             |                                             |                        |
| Waring Street (one-way N/B)                     | 25 MPH             | N/A**                             | 1                  | 500' N of Elm Avenue                        | 500' S of school mid-block entrance         | Reduce to 20 MPH       |
| Flores Street                                   | 25 MPH             | N/A**                             | 2                  | Sonoma Street                               | 500' S of Sonoma Street                     | Reduce to 20 MPH       |
| Flores Street                                   | 25 MPH             | N/A**                             | 2                  | Elm Avenue                                  | Broadway Street                             | Reduce to 20 MPH       |
| Sonoma Avenue                                   | 25 MPH             | N/A**                             | 2                  | Waring Street                               | 500' W of Waring Street                     | Reduce to 20 MPH       |
| Sonoma Avenue                                   | 25 MPH             | N/A**                             | 2                  | Harding Street                              | 500' E of Harding Street                    | Reduce to 20 MPH       |
| Elm Avenue                                      | 25 MPH             | N/A**                             | 2                  | Waring Street                               | 500' W of Waring Street                     | Reduce to 20 MPH       |
| Darwin Street / St Elmo Street / Harding Street | 25 MPH             | N/A**                             | 1                  | Sonoma Avenue                               | Sonoma Avenue                               | Reduce to 20 MPH       |
| Harding Street / Elm Avenue / Darwin Street     | 25 MPH             | N/A**                             | 1                  | Broadway Avenue                             | Broadway Avenue                             | Reduce to 20 MPH       |

\* Traffic volumes on these street segments are too low to conduct accurate speed surveys.

\*\* Traffic surveys were not conducted at this location.

# Appendix A

---

## Assembly Bill No. 321

### CHAPTER 384

An act to amend Section 22358.4 of the Vehicle Code, relating to vehicles.

[Approved by Governor October 10, 2007. Filed with Secretary of State October 10, 2007.]

AB 321, Nava. Vehicles: prima facie speed limits: schools.

(1) Existing law establishes a 25 miles per hour prima facie limit when approaching or passing a school building or the grounds thereof, contiguous to a highway and posted up to 500 feet away from the school grounds, with a standard "SCHOOL" warning sign, while children are going to or leaving the school either during school hours or during the noon recess period. The prima facie limit also applies when approaching or passing school grounds that are not separated from the highway by a fence, gate, or other physical barrier while the grounds are in use by children and the highway is posted with a standard "SCHOOL" warning sign. A violation of that prima facie limit is an infraction.

Existing law allows a city or county, based on an engineering and traffic survey that the prima facie speed limit of 25 miles per hour is more than is reasonable or safe, by ordinance or resolution, to determine and declare a prima facie speed limit of 20 or 15 miles per hour, whichever is justified as the appropriate speed limit by that survey.

This bill would additionally allow a city or county to establish in a residence district, on a highway with a posted speed limit of 30 miles per hour or slower, a 15 miles per hour prima facie limit when approaching, at a distance of less than 500 feet from, or passing, a school building or the grounds thereof, contiguous to a highway and posted with a school warning sign that indicates a speed limit of 15 miles per hour, while children are going to or leaving the school, either during school hours or during the noon recess period. The prima facie limit would also apply when approaching, at that same distance, or passing school grounds that are not separated from the highway by a fence, gate, or other physical barrier while the grounds are in use by children and the highway is posted with one of those signs.

The bill would provide that a 25 miles per hour prima facie limit in a residence district, on a highway with a posted speed limit of 30 miles per hour or slower, applies, as to those local authorities, when approaching, at a distance of 500 to 1,000 feet from, one of those areas where children are going to or leaving the school, either during school hours or during the

noon recess period, that is posted with a school warning sign that indicates a speed limit of 25 miles per hour.

The bill would require that these prima facie speed limits apply only to highways that meet certain conditions.

The bill would require a city or county that adopts a resolution or ordinance establishing revised prima facie limits to reimburse the Department of Transportation for any costs incurred by that department in implementing the bill.

By authorizing a change in the prima facie limits, the bill would expand the scope of an existing crime, thereby imposing a state-mandated local program.

(2) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

The people of the State of California do enact as follows:

SECTION 1. Section 22358.4 of the Vehicle Code is amended to read:

22358.4. (a) (1) Whenever a local authority determines upon the basis of an engineering and traffic survey that the prima facie speed limit of 25 miles per hour established by paragraph (2) of subdivision (a) of Section 22352 is more than is reasonable or safe, the local authority may, by ordinance or resolution, determine and declare a prima facie speed limit of 20 or 15 miles per hour, whichever is justified as the appropriate speed limit by that survey.

(2) An ordinance or resolution adopted under paragraph (1) shall not be effective until appropriate signs giving notice of the speed limit are erected upon the highway and, in the case of a state highway, until the ordinance is approved by the Department of Transportation and the appropriate signs are erected upon the highway.

(b) (1) Notwithstanding subdivision (a) or any other provision of law, a local authority may, by ordinance or resolution, determine and declare prima facie speed limits as follows:

(A) A 15 miles per hour prima facie limit in a residence district, on a highway with a posted speed limit of 30 miles per hour or slower, when approaching, at a distance of less than 500 feet from, or passing, a school building or the grounds of a school building, contiguous to a highway and posted with a school warning sign that indicates a speed limit of 15 miles per hour, while children are going to or leaving the school, either during school hours



or during the noon recess period. The prima facie limit shall also apply when approaching, at a distance of less than 500 feet from, or passing, school grounds that are not separated from the highway by a fence, gate, or other physical barrier while the grounds are in use by children and the highway is posted with a school warning sign that indicates a speed limit of 15 miles per hour.

(B) A 25 miles per hour prima facie limit in a residence district, on a highway with a posted speed limit of 30 miles per hour or slower, when approaching, at a distance of 500 to 1,000 feet from, a school building or the grounds thereof, contiguous to a highway and posted with a school warning sign that indicates a speed limit of 25 miles per hour, while children are going to or leaving the school, either during school hours or during the noon recess period. The prima facie limit shall also apply when approaching, at a distance of 500 to 1,000 feet from, school grounds that are not separated from the highway by a fence, gate, or other physical barrier while the grounds are in use by children and the highway is posted with a school warning sign that indicates a speed limit of 25 miles per hour.

(2) The prima facie limits established under paragraph (1) apply only to highways that meet all of the following conditions:

(A) A maximum of two traffic lanes.

(B) A maximum posted 30 miles per hour prima facie speed limit immediately prior to and after the school zone.

(3) The prima facie limits established under paragraph (1) apply to all lanes of an affected highway, in both directions of travel.

(4) When determining the need to lower the prima facie speed limit, the local authority shall take the provisions of Section 627 into consideration.

(5) (A) An ordinance or resolution adopted under paragraph (1) shall not be effective until appropriate signs giving notice of the speed limit are erected upon the highway and, in the case of a state highway, until the ordinance is approved by the Department of Transportation and the appropriate signs are erected upon the highway.

(B) For purposes of subparagraph (A) of paragraph (1), school warning signs indicating a speed limit of 15 miles per hour may be placed at a distance up to 500 feet away from school grounds.

(C) For purposes of subparagraph (B) of paragraph (1), school warning signs indicating a speed limit of 25 miles per hour may be placed at any distance between 500 and 1,000 feet away from the school grounds.

(D) A local authority shall reimburse the Department of Transportation for all costs incurred by the department under this subdivision.

SEC. 2. No reimbursement is required by this act pursuant to Section 6 of Article XIII B of the California Constitution because the only costs that may be incurred by a local agency or school district will be incurred because this act creates a new crime or infraction, eliminates a crime or infraction, or changes the penalty for a crime or infraction, within the meaning of Section 17556 of the Government Code, or changes the definition of a crime within the meaning of Section 6 of Article XIII B of the California Constitution.

### California Vehicle Code 627

#### *DIVISION 1. WORDS AND PHRASES DEFINED [100 - 680]*

*(Division 1 enacted by Stats. 1959, Ch. 3. )*

627.

(a) "Engineering and traffic survey," as used in this code, means a survey of highway and traffic conditions in accordance with methods determined by the Department of Transportation for use by state and local authorities.

(b) An engineering and traffic survey shall include, among other requirements deemed necessary by the department, consideration of all of the following:

(1) Prevailing speeds as determined by traffic engineering measurements.

(2) Accident records.

(3) Highway, traffic, and roadside conditions not readily apparent to the driver.

(c) When conducting an engineering and traffic survey, local authorities, in addition to the factors set forth in paragraphs (1) to (3), inclusive, of subdivision (b) may consider all of the following:

(1) Residential density, if any of the following conditions exist on the particular portion of highway and the property contiguous thereto, other than a business district:

(A) Upon one side of the highway, within a distance of a quarter of a mile, the contiguous property fronting thereon is occupied by 13 or more separate dwelling houses or business structures.

(B) Upon both sides of the highway, collectively, within a distance of a quarter of a mile, the contiguous property fronting thereon is occupied by 16 or more separate dwelling houses or business structures.

(C) The portion of highway is longer than one-quarter of a mile but has the ratio of separate dwelling houses or business structures to the length of the highway described in either subparagraph (A) or (B).

(2) Pedestrian and bicyclist safety.

*(Amended by Stats. 2000, Ch. 45, Sec. 1. Effective January 1, 2001.)*

# Appendix C

---

## California MUTCD 2014 Edition (Revision 6)

(FHWA's MUTCD 2009 Edition, including Revisions 1 and 2, as amended for use in California)

### Section 7B.15 School Speed Limit Assembly

#### EXTENDED 25 MPH AND/OR REDUCED SPEEDS IN SCHOOL ZONES

##### Option:

A local authority may declare a 20 or 15 mph prima facie speed limit within 500 feet of a school building or school grounds and an extended 25 mph prima facie speed limit within 500 to 1000 feet from a school or school grounds.

##### Support:

The extended 25 mph school speed zone can provide a progressive speed reduction.

##### Standard:

If the local authority declares by ordinance or resolution the above prima facie speed limits, all of the following criteria shall be met:

- A. Street (or highway) is in a residential district.
- B. Street (or highway) outside of a school zone has a posted speed limit no greater than 30 mph.
- C. Street (or highway) has no more than a total of two through traffic lanes (one in each direction or two in one direction).
- D. The reduced school zone speed limit of 20 or 15 mph is within 500 feet of school grounds.
- E. The extended school zone speed limit of 25 mph is within 500 to 1000 feet of school grounds.

When used, a local ordinance or resolution adopted to establish a 20 or 15 mph reduced school zone speed limit and/or an extended 25 mph school zone speed limit shall not be effective until School Speed Limit Assembly C (CA) giving notice of the speed limit(s) is erected upon the highway.

On a State highway, the ordinance or resolution shall not be effective until the ordinance or resolution has been approved by Caltrans and appropriate school zone speed signs are erected upon the State highway.

For purposes of a 20 or 15 mph reduced prima facie speed limit, School Speed Limit Assembly C (CA) indicating a speed limit of 20 or 15 mph shall be placed at a distance up

to 500 feet away from school grounds. For purposes of an extended 25 mph prima facie speed limit, School Speed Limit Assembly C (CA) indicating a speed limit of 25 mph shall be placed at any distance between 500 to 1,000 feet away from school grounds. Refer to Figure 7B-103(CA).

The established school speed limits shall be effective when children are going to or leaving the school, either during school hours or during the noon recess hour. The school speed limits shall also apply when the school grounds are not separated from the highway by a fence, gate, or other physical barrier while the grounds are in use by children (this condition can apply at any time of day or any day of the week).

The determination to reduce a prima facie speed limit to 20 or 15 mph and/or extend a 25 mph school zone speed limit, as described above, shall be documented in writing, in an engineering study. The engineering study shall identify the provisions of Section 627 of the California Vehicle Code (CVC) that support the reduced and/or extended school zone speed limit(s).

**Guidance:**

When preparing an engineering study pursuant to the Standard above, the local authority should cite all elements of an Engineering and Traffic Survey, as discussed in CVC Section 627 of the Vehicle Code, that support the need for a reduced speed limit of 20 or 15 mph and/or an extended 25 mph school zone speed limit.

**Support:**

The documentation of prevailing speeds found in CVC Section 627 can be used to establish an existing speed profile for the school zone, but the 85th percentile speed is not used to set the reduced or extended school speed limit.

**Standard:**

The local authority shall reimburse Caltrans for all costs incurred by Caltrans under this section.

**Section 7B.16 Reduced School Speed Limit Ahead Sign (S4-5, S4-5a)**

**Guidance:**

A Reduced School Speed Limit Ahead (S4-5, S4-5a) sign (see Figure 7B-1 or 7B-1(CA)) should be used to inform road users of a reduced speed zone where the speed limit is being reduced by more than 10 mph, or where engineering judgment indicates that advance notice would be appropriate for the School Advance Warning Assembly D (CA).

**Standard:**

If used, the Reduced School Speed Limit Ahead sign shall be followed by a School Speed Limit sign or a School Speed Limit Assembly C (CA).

The speed limit displayed on the Reduced School Speed Limit Ahead sign shall be identical to the speed limit displayed on the subsequent School Speed Limit sign or School Speed Limit Assembly C (CA).

EXTENDED 25 MPH AND/OR REDUCED SPEEDS IN SCHOOL ZONES

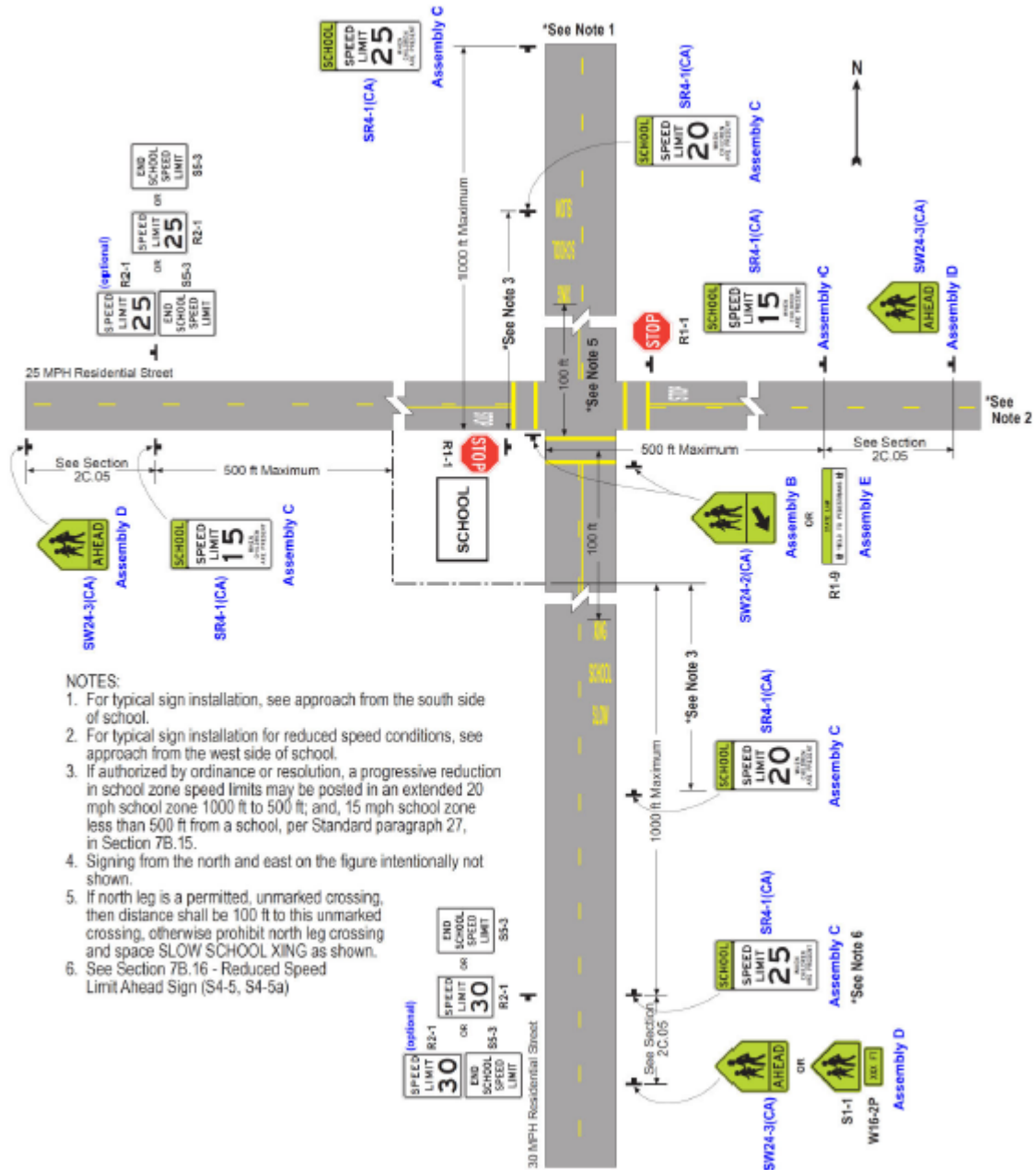
Guidance:

For school area traffic control with a reduced school zone speed limit of 20 mph and/or an extended school zone speed limit of 25 mph in a residential district, the Reduced Speed School Zone Ahead (S4-5, S4-5a) sign should be used to give advance notice of a reduced 15 mph school zone speed limit and/or an extended school zone speed limit of 25 mph.

Option:

For school area traffic control with a reduced school zone speed limit of 20 mph and/or an extended school zone speed limit of 25 mph in a residential district, the Reduced Speed School Zone Ahead (S4-5, S4-5a) sign may be used to give advance notice of a reduced 20 mph school zone speed limit and/or an extended school zone speed limit of 25 mph.

**Figure 7B-103(CA). Example of Signing for School Area Traffic Control with Extended and/or Reduced School Zone Speed Limits**



## Appendix D

---



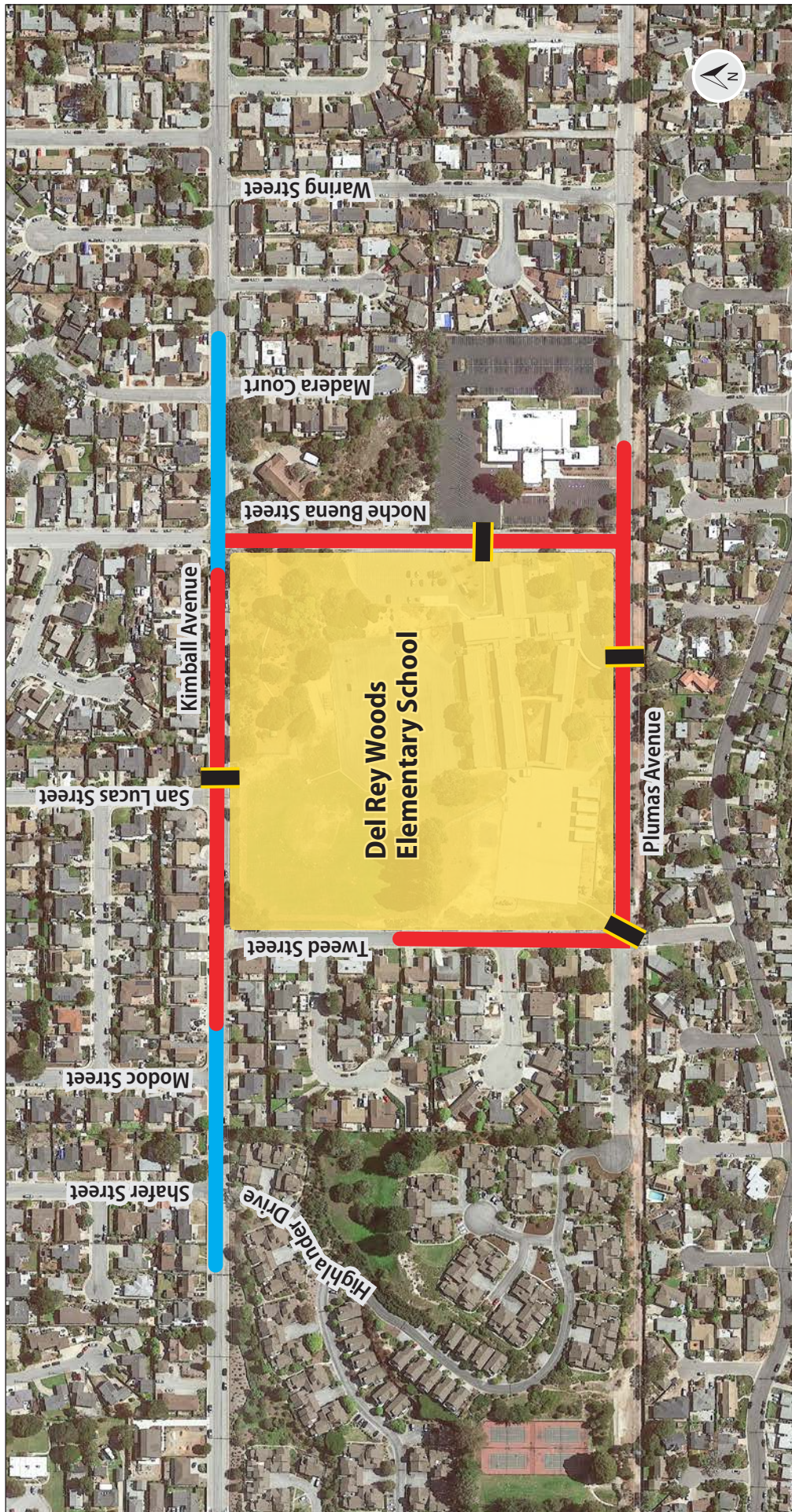
LEGEND      Primary School Zone (20 MPH)      25 MPH Transition Zone      Pedestrian access point to school campus



Central Coast High School, Seaside, Ca



LEGEND      Primary School Zone (20 MPH)      25 MPH Transition Zone      Pedestrian access point to school campus



Del Rey Woods Elementary School, Seaside, Ca



LEGEND      Primary School Zone (20 MPH)      25 MPH Transition Zone      Pedestrian access point to school campus



Highland Elementary School, Seaside, Ca



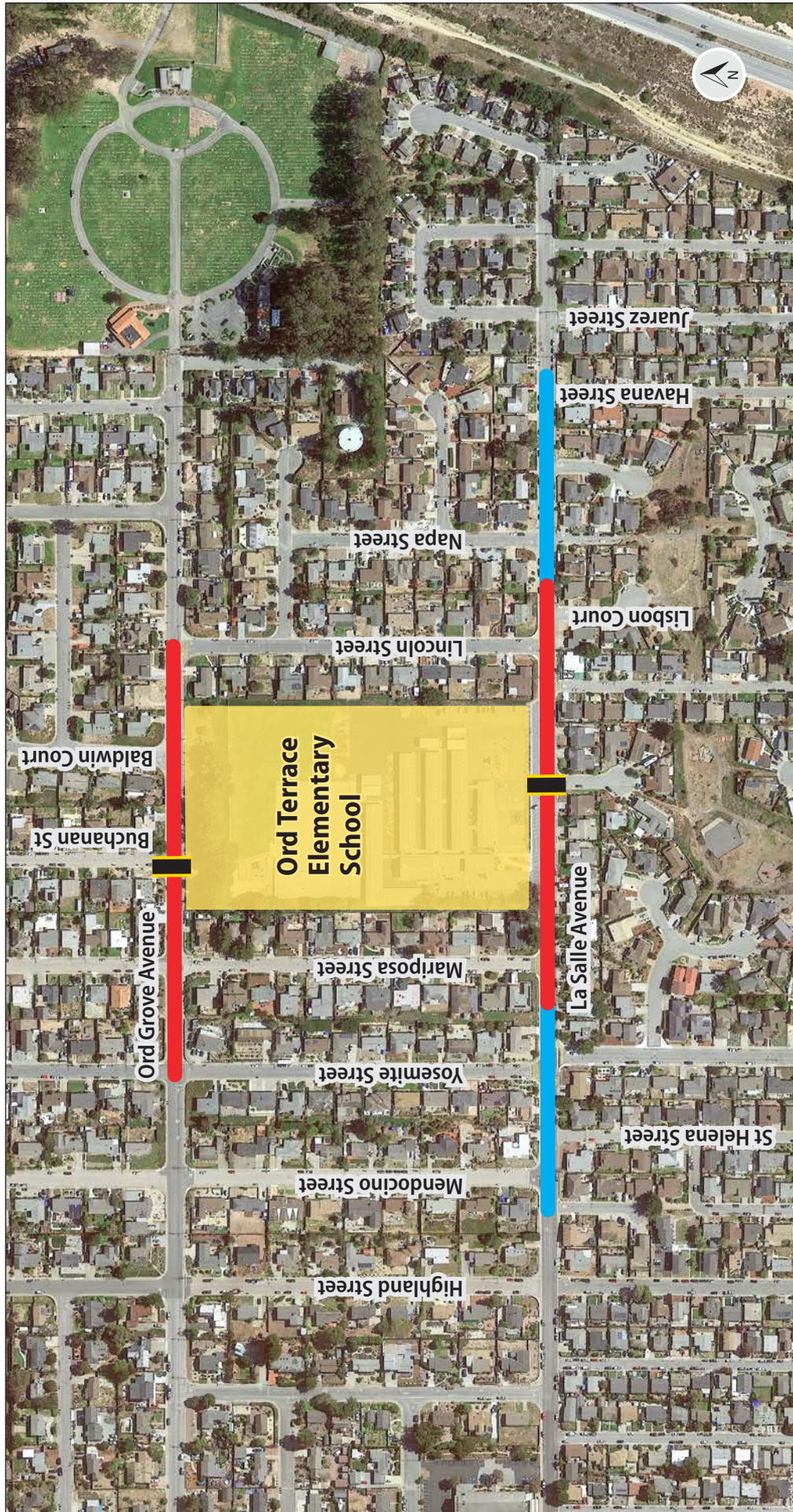
LEGEND      Primary School Zone (20 MPH)      Pedestrian access point to school campus



George C. Marshall Elementary School, Seaside, Ca



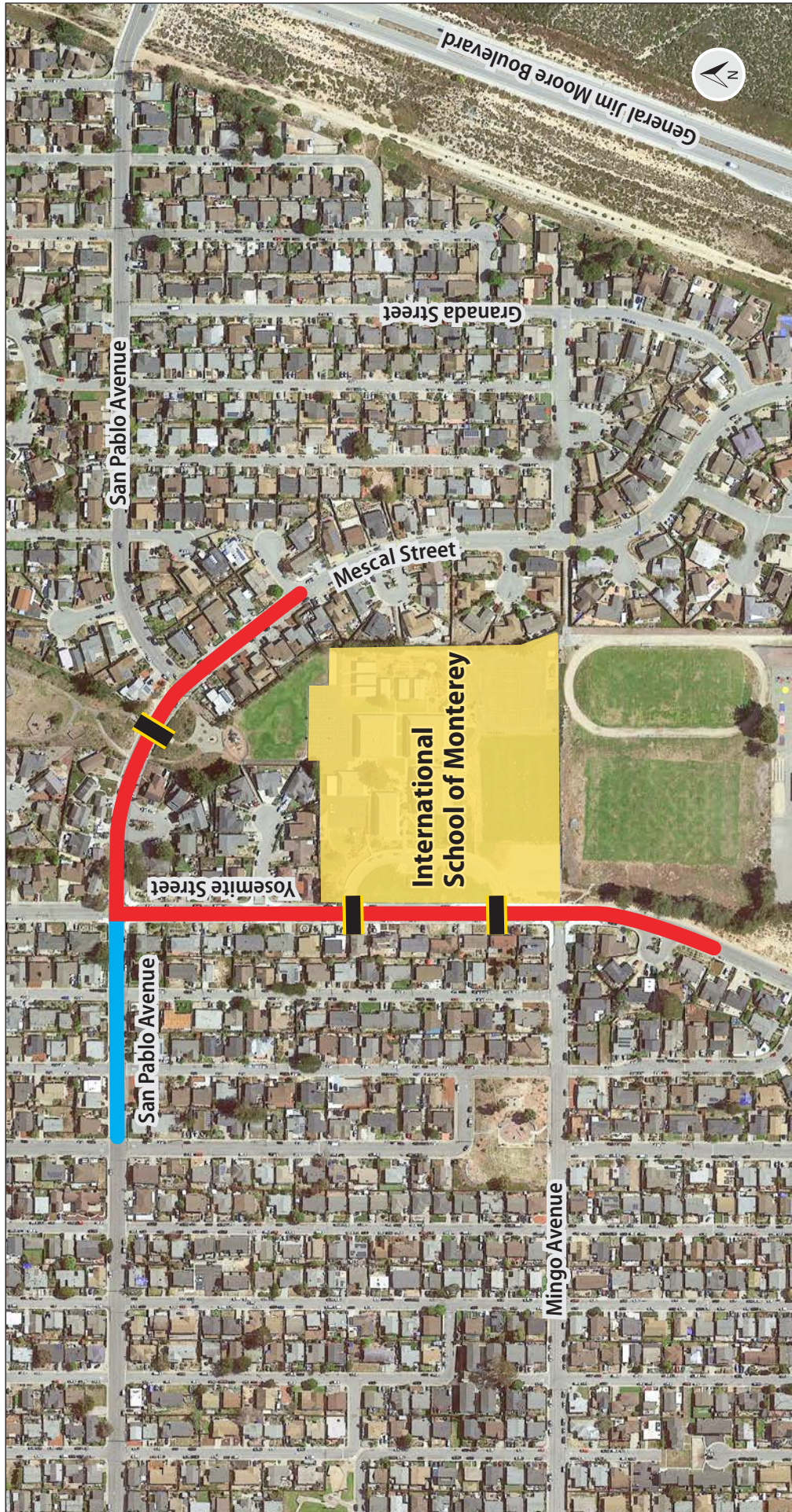
LEGEND      Primary School Zone (20 MPH)      25 MPH Transition Zone      Pedestrian access point to school campus



Ord Terrace Elementary School, Seaside, Ca



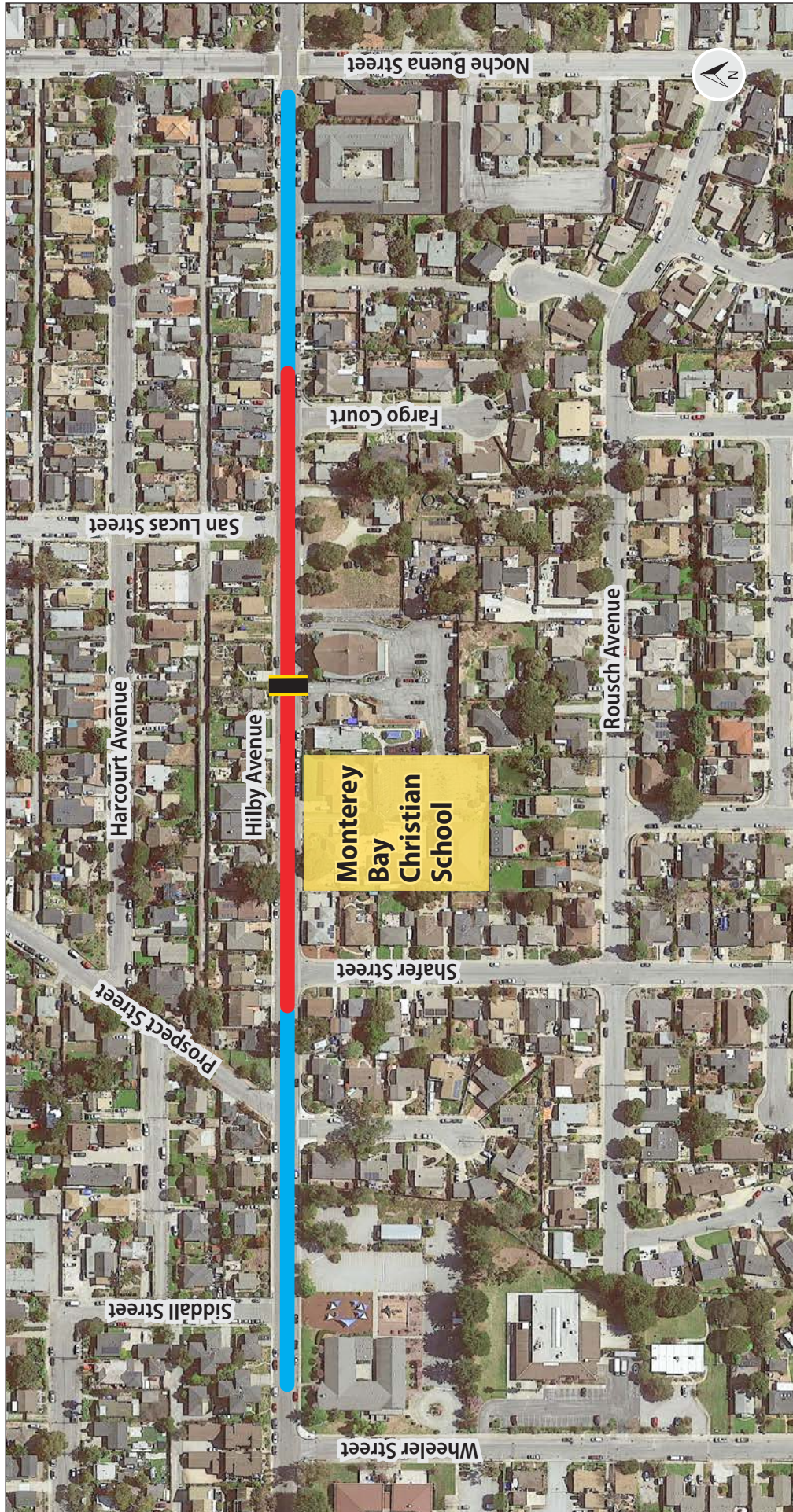
LEGEND      Primary School Zone (20 MPH)      25 MPH Transition Zone      Pedestrian access point to school campus



## International School of Monterey, Seaside, Ca



LEGEND      Primary School Zone (20 MPH)      25 MPH Transition Zone      Pedestrian access point to school campus



## Monterey Bay Christian School, Seaside, Ca



LEGEND      Primary School Zone (20 MPH)      Pedestrian access point to school campus



Peninsula Adventist School, Seaside, Ca

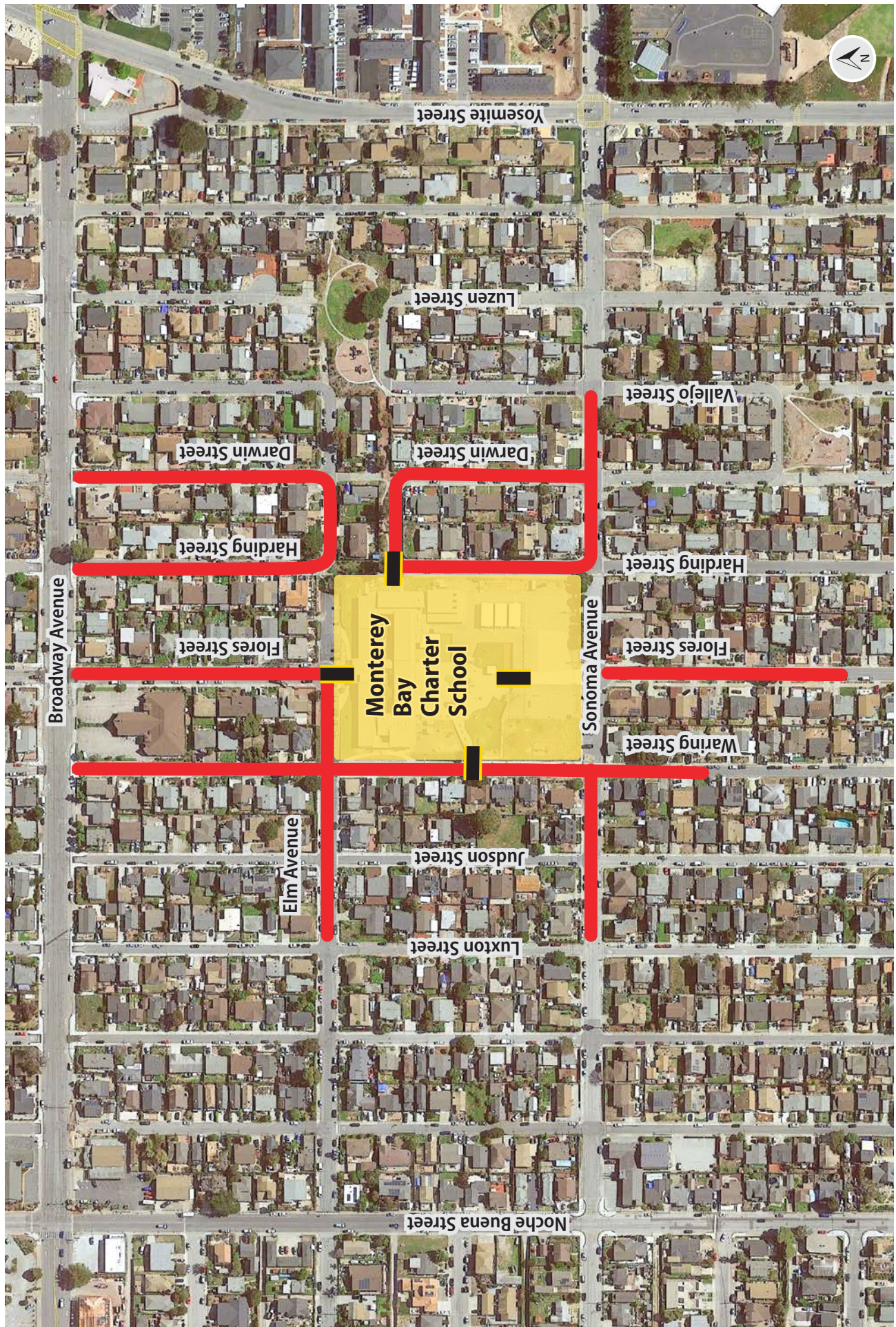


LEGEND

Primary School Zone (20 MPH)



Pedestrian access point to school campus



Monterey Bay Charter School, Seaside, Ca





## **CITY OF SEASIDE STAFF REPORT**

**Item No.: 9.B.**

**TO:** City Council

**FROM:** Roberta Greathouse, Acting City Manager

**BY:** Victor Damiani, Finance Director

**DATE:** March 3, 2022

**SUBJECT: ADOPT A RESOLUTION ACCEPTING THE ANNUAL MID-YEAR  
FINANCIAL REPORT AND ADOPTING PROPOSED CHANGES TO  
THE BUDGET OF THE CITY OF SEASIDE FOR THE FISCAL YEAR  
2021-2022**

---

### **RECOMMENDATION**

Adopt a resolution accepting the annual mid-year financial report and adopting proposed changes to the budget for the Fiscal Year 2021-2022.

### **BACKGROUND**

This item provides the City Council with an opportunity to review the Annual Operating and Capital Budgets as of mid-year and amend the budget as deemed necessary. The City's Finance Director will provide a presentation summarizing the mid-year financial report which is attached to the agenda item.

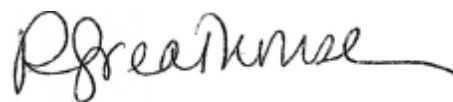
### **FISCAL IMPACT**

The City's general fund fiscal year operating budget is projected to produce a surplus of approximately \$4 million. Staff are requesting budget increases in the general fund of approximately \$1.7 million.

### **ATTACHMENTS**

1. Resolution
  2. Mid Year Report 2021-22
-

Reviewed for Submission to the City Council by:

A handwritten signature in black ink, appearing to read "R Greathouse", with a long horizontal flourish extending to the right.

---

Roberta Greathouse, Acting City Manager

**RESOLUTION NO. 22- XX**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE ACCEPTING THE ANNUAL MID YEAR FINANCIAL REPORT AND ADOPTING PROPOSED CHANGES TO THE BUDGET OF THE CITY OF SEASIDE FOR THE FISCAL YEAR 2021-2022**

**WHEREAS**, The City Council of the City of Seaside reviewed and adopted the 2021-2022 Annual Operating Budget in June of 2021; and

**WHEREAS**, the City Council conducts an annual mid-year review of the Operating Budget; and

**WHEREAS**, the City Council of the City of Seaside has considered the mid-year review and the proposed changes to the FY 2021-2022 Annual Budget; and

**WHEREAS**, the City Council is required to approve changes to the 2021-2022 Operating Budget by resolution.

**NOW THEREFORE BE IT RESOLVED**, the City Council of the City of Seaside accepts the annual Mid-year Financial Report and adopts the proposed modifications to the 2021-2022 Annual Operating Budget, as detailed in the Mid-year Financial Report, attached, as may be modified and incorporated by staff, as authorized.

**PASSED AND ADOPTED** at the regular meeting of the City Council of the City of Seaside duly held on the 3<sup>rd</sup> day of March 2022 by the following vote:

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

APPROVED:

\_\_\_\_\_  
Ian N. Oglesby, Mayor

ATTEST:

\_\_\_\_\_  
Dominique L. Davis, City Clerk

APPROVED TO FORM:

\_\_\_\_\_  
Sheri L. Damon, City Attorney

# Mid-Year FY 2021-22 Financial Report (Unaudited)



TABLE OF CONTENTS

|                                                  |       |
|--------------------------------------------------|-------|
| Introduction .....                               | 2-3   |
| General Fund FY 2021-22 Budget Recap.....        | 4     |
| General Fund Revenues Summary.....               | 5-7   |
| General Fund Expenditure Summary.....            | 8-10  |
| Budget Amendments .....                          | 10    |
| Long Term Forecast.....                          | 11-12 |
| General Fund Net Results and Budget Outlook..... | 13    |
| Budget Amendment Requests .....                  | 14-15 |
| Other Funds .....                                | 16    |

## **INTRODUCTION**

This is the second quarterly report for Fiscal Year 2021-22, and comprises results for the six month period ending December 31, 2021. While a few other notable funds are reviewed, this report focuses primarily on the City's general fund. General Fund operating revenues and expenditures as compared to previous years are presented, and any notable changes or trends in these numbers are explained. The report is presented on a cash basis, which means that revenues are recognized at the time revenues are received and expenditures are recognized at the time payment is processed. The City does not accrue any revenues or expenditures in the second quarter.

The purpose of this report is twofold. First, it ensures that the City is consistently monitoring its revenues and expenditures so that it may proactively respond to unanticipated changes or emerging trends. Second, and equally important, consistent reporting increases the transparency of the City's finances. Quarterly reporting provides the City Council, City Administration, taxpayers and ratepayers with information that demonstrates the City is meeting this standard.

The information in this report is the most accurate and up-to-date information available at the time of publication. It is not meant to be inclusive of all financial and accounting transactions. It is intended only to provide the Council, Management and the public with an overview of the state of the City's general fiscal condition. It should be noted that this report is not an audited financial statement, and the numbers provided herein are preliminary and subject to change as the year progresses. No data on revenues and expenditures are final until the City has completed its annual audit and finalized its Annual Comprehensive Financial Report (ACFR), which is released in the winter of each year for the prior fiscal year

## **ECONOMIC 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.

The second quarter of fiscal year 2022 represents the seventh quarter of the COVID-19 pandemic. Till now, the economy has recovered surprisingly well due to two prime factors; the development and distribution of a vaccine for the virus and federal stimulus dollars. Unfortunately as 2021 has progressed, infection, hospitalization, and death rates have fluctuated to the positive with the rollout of the vaccine and then again to the negative with the delta and omicron variant surges coupled with vaccine hesitancy and in some cases refusal. Even with some level of fluctuation and hesitancy, the distribution of highly effective vaccines has considerably reduced the economic risks from COVID-19.

## **NATIONAL & STATE ECONOMIC OUTLOOK**

Hdl (The City's revenue enhancement consultant) anticipates the national economy will grow 3% in FY21-22, with a forecast of slowing to 2.0% in FY 22-23.

- California's unemployment rate is expected to continue declining from 7.6% in FY 20-21 to 6.0% in FY 21-22 and further declining to 5.2% in FY 22-23
- Sales & Use Tax growth is expected to remain high at 10.8% in FY 21-22 before declining to 3.5% in FY 22-23
- California's median existing home price is expected to increase from \$662k in FY 21-22 to \$681k in FY 22-23

Source: Hdl

Since the start of the pandemic the Federal Government has passed and implemented five economic stimulus packages totaling over \$5 trillion. The Federal Reserve also lowered the Federal Funds rate to between 0% and .25% where it remains today. In many ways the federal stimulus may have slowed the economic damage caused by the health and safety response to the pandemic and stabilized the economy. With some signs of rising inflation the Federal Reserve is expected to begin raising the Federal Funds rate in 2022. Many economists believe inflation in the economy will be short lived and comes as



a result of supply chain bottle necks and staffing shortages which will recede with time.

### **LOCAL ECONOMIC OUTLOOK**

At the local level, the City of Seaside unemployment rate increased from 3.1% in March of 2020 to 19.0% in April of 2020 and currently stands at 2.2% . Many of the City's small businesses continue to struggle due to various factors including staffing shortages and lost revenue during times of required closures. In response, the City of Seaside City Council approved a \$150k façade improvement program to help businesses improve their store fronts and attract more business. Additionally, the City was awarded \$8.9M of American Rescue Plan Act funding and continues to assess ways to further assist local businesses.

Additionally the City will continue to pursue FEMA reimbursement for emergency response costs as appropriate as well as various other grant sources.

The City of Seaside unexpectedly experienced strong results in several business sectors throughout the pandemic, including Auto Sales, Online Sales, and Building and Construction Materials. Not all sectors of the local economy fared as well. One major sector of Seaside's local economy is based on tourism. Early in the pandemic the the local Hotel Tax (Transient Occupancy Tax) dropped off severely and served as a clear indicator of just how hard that sector was hit. With the lifting of many travel restrictions beginning in June of 2021, however, this sector experienced some much needed relief. TOT collections showed strong signs of recovery throughout the 2021 Summer months.

Even as some particular small businesses continue to struggle, overall the local economy has recovered from it's pandemic era lows and is now showing signs of growth beyond it's pre-pandemic levels.

## GENERAL FUND

### FY 2021-22 BUDGET RECAP:

| General Fund Changes in Fund Balance: | Operating         | Capital             | Total Budget        |
|---------------------------------------|-------------------|---------------------|---------------------|
|                                       | FY22              | FY22                | FY22                |
| Revenues                              | \$ 39,306,339     | \$ 9,000,000        | \$ 46,837,410       |
| Expenditures                          | (39,199,061)      | (5,214,617)         | (37,994,160)        |
| Net Transfers                         | -                 | -                   | (4,950,589)         |
| Surplus (Deficit)                     | <u>\$ 107,278</u> | <u>\$ 3,785,383</u> | <u>\$ 3,892,661</u> |

In June of 2021, the City of Seaside City Council adopted the FY 2021-22 annual budget. Due to a projection of significant Revenue recovery and growth, a surplus budget was adopted including an operating surplus of \$107k and a capital budget surplus of \$3.8M.

The operating budget showed a surplus even while planning to re-staff the City's workforce, return pandemic era labor concessions, and provide for a cost of living adjustment. Personnel costs, the City's largest cost, were budgeted to increase by approximately \$5.1M over the previous fiscal year budget. The staffing plan included the addition of 28 positions that were either new or had been frozen in the previous fiscal year. The City also committed to continue recruiting for 17 positions that were budgeted but remained vacant. Budget line items such as equipment, supplies and vehicles were increased to coincide with the staffing ramp up. For a second year running, the City appropriated funds (\$320k) for grants to support community non-profits and also funded the Family and Community Support Program with an allocation of \$179k.

The capital budget likewise showed a surplus. The City originally expected to receive a one-time land sale revenue of \$9M. That land-sale revenue is now expected to be realized in FY 2022-23. Additionally funding for the City's CIP (Capital Improvement Program) in the amount of \$5.2M is budgeted to come from the City's from the City's general fund balance. Projects in the CIP include government buildings, parks water infrastructure, and storm water.

### RESERVES:

The City's reserve accounts are fully funded in the fiscal year 2021-22 budget at the following amounts:

|                         |                      |
|-------------------------|----------------------|
| Emergency Reserve - 15% | \$ 5,879,859         |
| Special Reserve - 10%   | 3,919,906            |
| Capital Reserve - 5%    | <u>1,959,953</u>     |
| Total Reserves          | <u>\$ 11,759,718</u> |

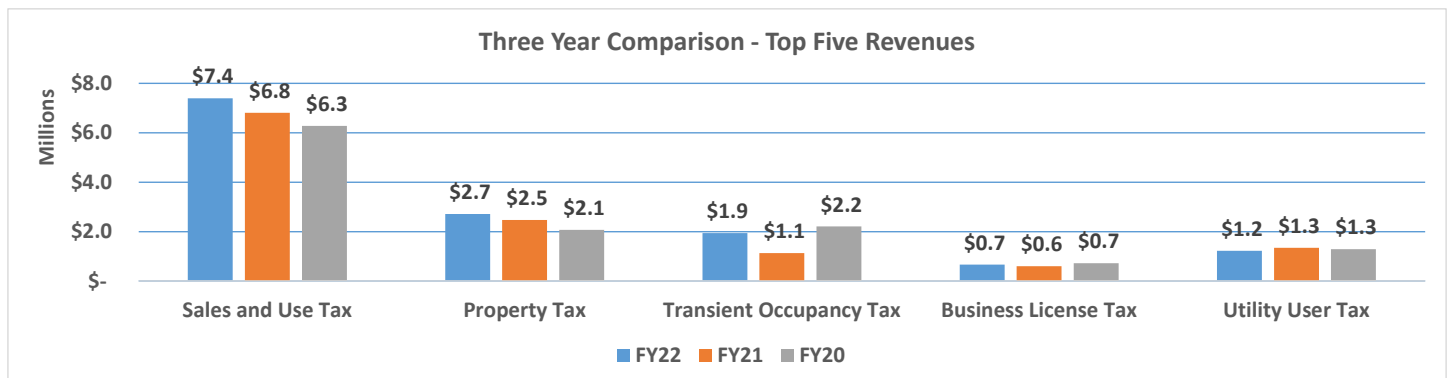
**Q2 GENERAL FUND REVENUES:**

Total budgeted revenues for FY 2021-22 including one-time sales and transfers are \$48.6M. Excluding the one-time sales the budget is \$39.6M. This compares to a FY 2020-21 budget of \$30.7M; a budgeted revenue increase of nearly \$8.9M.

The following table and chart compares second quarter results for FY22 with second quarter results for FY20 and FY21. FY21 is the pandemic year while FY20 may be considered pre-pandemic.

| General Fund Revenues:      | Budget               | Results:             | Variances:              |            |                         |            | Projection           |                     |
|-----------------------------|----------------------|----------------------|-------------------------|------------|-------------------------|------------|----------------------|---------------------|
|                             | Q2 - 50%             | Q2                   | Year over Year Vs. FY21 |            | Year over Year Vs. FY20 |            | Year-End             | Variance vs. Budget |
|                             | FY22                 | FY22                 | \$                      | %          | \$                      | %          | FY22                 | \$                  |
| Sales and Use Tax           | \$ 8,015,583         | \$ 7,401,958         | \$ 585,360              | 9%         | \$ 1,116,204            | 18%        | \$ 18,697,536        | \$ 2,666,370        |
| Property Tax                | 2,768,016            | 2,710,279            | 240,631                 | 10%        | 637,962                 | 31%        | 5,515,349            | (20,682)            |
| Transient Occupancy Tax     | 1,291,373            | 1,945,084            | 810,708                 | 71%        | (263,055)               | -12%       | 4,052,259            | 1,469,513           |
| Business License Tax        | 355,948              | 668,249              | 66,160                  | 11%        | (52,820)                | -7%        | 759,374              | 47,478              |
| Utility User Tax            | 1,300,692            | 1,222,876            | (126,839)               | -9%        | (68,860)                | -5%        | 2,601,383            | -                   |
| Transfer In                 | 883,749              | 983,684              | 983,684                 | n/a        | 983,684                 | n/a        | 1,767,498            | -                   |
| Licenses & Permits          | 198,207              | 457,558              | 233,554                 | 104%       | 154,541                 | 51%        | 655,765              | 259,350             |
| Miscellaneous-Other Revenue | 312,487              | 411,088              | 256,485                 | 166%       | 216,075                 | 111%       | 648,682              | 23,708              |
| Marijuana Receipts Tax      | 641,617              | 648,229              | (41,642)                | -6%        | 307,618                 | 90%        | 1,296,458            | 13,224              |
| Fees & Charges              | 389,500              | 379,354              | 218,834                 | 136%       | (72,070)                | -16%       | 704,158              | (74,843)            |
| Income from Investments     | 241,622              | 157,833              | 98,012                  | 164%       | 143,187                 | 978%       | 429,711              | (53,533)            |
| Grant Revenue               | 326,168              | 487,390              | (139,677)               | -22%       | 335,006                 | 220%       | 1,369,778            | 717,442             |
| Fines & Forfeitures         | 34,958               | 64,514               | 251                     | 0%         | (8,768)                 | -12%       | 99,472               | 29,556              |
| Other Agency Revenue        | 245,538              | 84,232               | (491,326)               | -85%       | (516,939)               | -86%       | 205,383              | (285,693)           |
| Franchise Fees              | 721,687              | 676,314              | 420,808                 | 165%       | 397,415                 | 142%       | 1,443,374            | -                   |
| Motor Vehicle In-Lieu       | 2,075,309            | 2,089,039            | 105,375                 | n/a        | 208,676                 | n/a        | 4,178,077            | 27,460              |
| <b>Revenues by Source</b>   | <b>\$ 19,802,454</b> | <b>\$ 20,387,679</b> | <b>\$ 3,220,377</b>     | <b>19%</b> | <b>\$ 3,517,858</b>     | <b>21%</b> | <b>\$ 44,424,257</b> | <b>\$ 4,819,349</b> |

As can be seen in the table, revenues in the second quarter totaled \$20.4M which is 19% or \$3.2M higher than the second quarter of the previous year and 21% or \$3.5M higher than FY 2019-20. The \$20.4M equals 51% of total budgeted revenue. By comparison, at the same time in the previous year, the City had realized 56% of total budgeted revenue. This indicates that actual revenue collections are once again trending better than budgeted revenue. To be above 50% at the mid-point of the year bodes very well in light of the fact that certain major revenue sources are received two full months in arrears.



**DISCUSSION OF SIGNIFICANT REVENUE VARIANCES:**

➤ **Sales and Use Tax**

In the second quarter of the fiscal year \$7.4M of sales and use taxes were collected. This equates to a \$585k or 9% increase over the same quarter in the previous year. Sales and Use Tax projections are provided to the City by Hdl, which is a revenue enhancement consultant used widely by Cities throughout California.

The City's sales and use taxes continue to perform quite well particularly in the areas of auto sales, cannabis retail and online sales. Demand for and sales of new and used vehicles remained high despite rising prices related to supply shortages. This continues the trend that emerged in the previous fiscal year. Sales tax generated by building and construction remain strong and the restaurants and hotels sector has begun to recover. With more people travelling and prices up at the pumps, the fuel and service stations category is likewise on the rise. As the year progresses it is expected that sales and use tax will remain strong but begin to level out in the following year. Year-end projections are \$2.7M above budget.

➤ **Property Tax**

In the second quarter of the fiscal year \$2.7M of property taxes were collected. This equates to a \$241k or 10% increase over the same quarter in the previous year. Property tax projections are provided to the City by Hdl, which is a revenue enhancement consultant used widely by Cities throughout California.

The City of Seaside experienced a net taxable value increase of 5.3% for the 2021/22 tax roll, which was modestly more than the increase experienced countywide at 3.9%. Growth in home sales strengthened in the summer of 2020 and many cities in California saw an increase in properties for sale. Sales price increases in 2020 were reflected on the 2021/22 tax rolls. Sale prices grew due to low inventory and the declining mortgage rates. These conditions have continued to cause prices to rise in 2021. The median sale price of a detached single family residential home in Seaside from January through November was \$702,500. This represents a \$103,500 (17.28%) increase in median sale price from 2020.

While these results are certainly good for the City's finances, they also further exacerbate the home affordability challenge in Seaside and throughout the state. Year-end projections are on target for the budgeted amount.

➤ **Transient Occupancy Tax (TOT)**

In the second quarter of the fiscal year \$1.9M of TOTs were collected. This equates to an \$810k or 71% increase over the same quarter in the previous year. It is important to note that this increase is in comparison to a time of imposed capacity restrictions as well as a high level of caution (related to perceived level of trust) on the part of potential tourists. Recent results from hotels and entertainment venues demonstrate consumer desire to travel and spend more and likely is a reaction to the long months of COVID related restrictions. When compared to the pre-pandemic year of FY20 there is a decrease of \$263 thousand or 12%. While this sector is recovering faster than the City predicted at the time of budget preparation, it is still not quite recovered to pre-pandemic levels. Year-end projections are \$1.5M above budget.

➤ **Business License Tax**

In the second quarter of the fiscal year \$668k of Business License Taxes were collected. This represents an increase of \$66k or 11% over the previous fiscal year. When compared to the pre-pandemic year of FY2019-20, the result is a decrease of \$53k or 7%. This indicates that local businesses on the whole are on track to recover to pre-pandemic levels. Year-end projections are \$47k above budget.

➤ **Utility User Tax (UUT)**

In the second quarter of the fiscal year \$1.2M of Utility User Taxes were collected. This represents a decrease of \$127k or 9% over the previous year. As compared to FY 2019-20 the result is \$69k lower or 5%. Year-end projections are on target with budget.

➤ **Marijuana Receipts Tax**

The Marijuana Receipts Tax was a new tax revenue for the City beginning in FY 2019-20. The second quarter of FY 2019-20 showed a relatively modest \$140k in receipts as operations got under way. The following three quarters ballooned significantly so that the fiscal year total was \$1.2M. Second quarter receipts for FY2021-22 were \$648k and represents a small decrease of \$42k over the previous fiscal year second quarter. This indicates that this new revenue source has leveled off and is likely no longer in a growth phase. Year-end projections are on track with budget with a modest increase anticipated or \$13k.

➤ **Licenses & Permits**

In the second quarter of the fiscal year \$458k of Licenses & Permits were collected. This equates to a \$233k or 104% increase over the same quarter in the previous year. Much of this revenue increase is due to the Shea Homes housing development in progress at the Golf Course. As the development is completed these new homes will also drive new property tax for the City. Year-end projections are \$259k above budget.

➤ **Fees and Charges**

In the second quarter of the fiscal year \$379k of Fees and Charges were collected. This equates to a \$218k or 136% increase over the same quarter in the previous year. Much of this revenue recovery is due to the lifting of restrictions on gatherings. Programs that were unable to operate when pandemic restrictions were in place such as the community center, swim center and recreational day camps have begun generating revenue. When compared to FY20 it is clear that this revenue source has improved but has yet to fully recover. Year-end projections are \$75k under budget. While this revenue source has recovered significantly, the original budget forecast appears to have been overly optimistic.

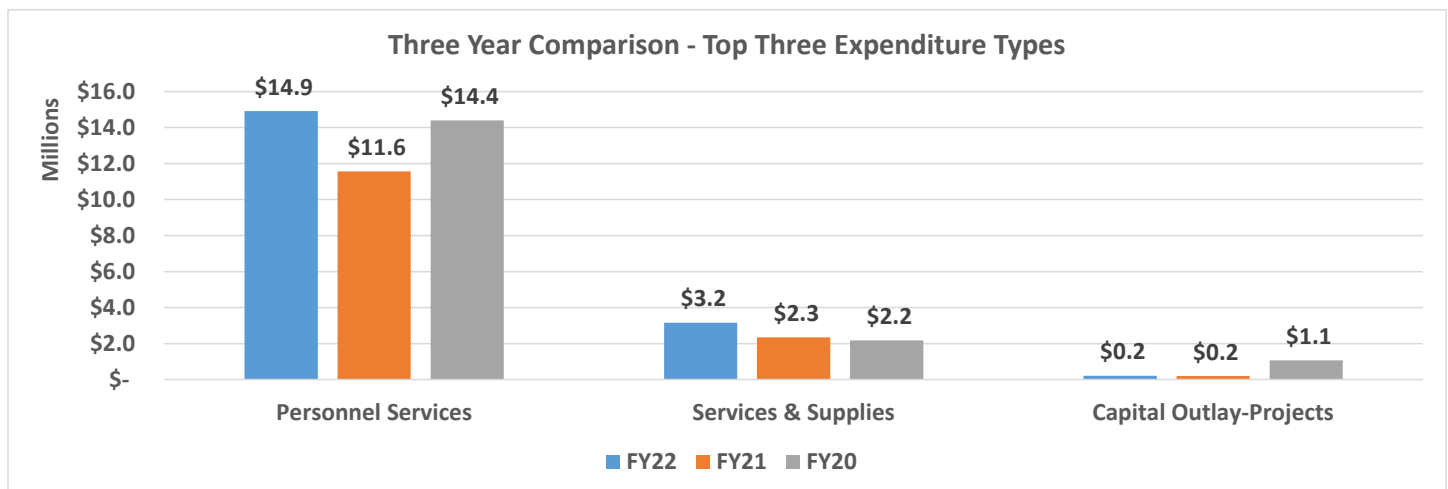
**Q1 GENERAL FUND EXPENDITURES:**

Total budgeted expenditures for FY 2021-22 including transfers are \$48.3M. This compares to a FY 2020-21 budget of \$33.8M; a budgeted expenditure increase of nearly \$14.5M. As mentioned previously personnel cost were increased by approximately \$5.1M on a year over year basis. Additionally, non-personnel costs were increased by \$9.4M.

**EXPENDITURES BY TYPE:**

| General Fund Expenditures by Type: | Budget               | Results:             | Variances:              |            |                         |            | Projection           |                     |
|------------------------------------|----------------------|----------------------|-------------------------|------------|-------------------------|------------|----------------------|---------------------|
|                                    | Q2 - 50%             | Q2                   | Year over Year Vs. FY21 |            | Year over Year Vs. FY20 |            | Year-End             | Variance vs. Budget |
|                                    | FY 22                | FY 22                | \$                      | %          | \$                      | %          | FY 22                | \$                  |
| Personnel Services                 | \$ 14,760,562        | \$ 14,912,432        | \$ 3,354,259            | 29%        | \$ 508,692              | 4%         | \$ 29,243,577        | \$ 277,547          |
| Services & Supplies                | 4,323,506            | 3,160,377            | 821,633                 | 35%        | 983,953                 | 45%        | 8,276,881            | 370,131             |
| Capital Outlay-Projects            | 697,462              | 212,888              | 8,967                   | 4%         | (851,627)               | -80%       | 1,392,550            | 2,374               |
| Debt Service                       | 179,031              | 181,893              | 40,877                  | 29%        | (485,374)               | -73%       | 360,925              | (2,862)             |
| Internal Service Charge            | 1,061,747            | 1,063,505            | (143,926)               | n/a        | 260,269                 | n/a        | 2,125,252            | (1,759)             |
| Transfer Out                       | 3,778,218            | 3,778,218            | 3,643,218               | n/a        | 3,778,218               | n/a        | 7,556,435            | -                   |
| Administrative Allocation          | (665,769)            | (665,736)            | (665,736)               | n/a        | (665,736)               | n/a        | (1,331,505)          | (33)                |
| <b>Expenditures by Type</b>        | <b>\$ 24,134,757</b> | <b>\$ 22,643,578</b> | <b>\$ 7,059,293</b>     | <b>45%</b> | <b>\$ 3,528,395</b>     | <b>18%</b> | <b>\$ 47,624,116</b> | <b>\$ 645,398</b>   |

As can be seen in the table, expenditures in the second quarter totaled \$22.6M which is 45% or \$7.1M higher than the second quarter of the previous year and 18% or \$3.5M higher than FY 2019-20. Second quarter expenditures were 47% of the total fiscal year 2021-22 budget. For comparison, second quarter expenditures in the prior year were similar at 46% of the fiscal year 2020-21 budget.

**DISCUSSION OF SIGNIFICANT EXPENDITURE VARIANCES BY TYPE:**➤ **Personnel Services**

As expected, Personnel Services were up \$3.4M or 29% on a year over year basis considering the City's efforts to rebuild its workforce. Also contributing to the increase are the return of pandemic era labor concessions and a cost of living adjustment. Personnel costs appear to be on target for the year, both as of mid-year and projected at year-end. Personnel Services is the largest expenditure type for the City at 61% of the total budget.

### ➤ Services & Supplies

Services and supplies were up 35% on a year over year basis yet under budget by 27%. Some high dollar items have yet to be purchased, including the Fire Department engine (\$300k) and the Police Department radios (\$400k). Additional expenditures expected in the second half of the year include the Sustainability & Climate Action Plan (\$120k), the Plastics Ordinance Support for Small Businesses (\$30k) and Police Department Body Cameras (\$60k). Additionally, project work tends to pick up in the spring months. Service and Supplies costs are projected to come closer in line with budget at year-end with a 4% positive variance expected.

### EXPENDITURES BY DEPARTMENT:

| General Fund Expenditures by<br>Department: | Budget               | Results:             | Variances:                 |            |                            |            | Projection           |                        |
|---------------------------------------------|----------------------|----------------------|----------------------------|------------|----------------------------|------------|----------------------|------------------------|
|                                             | Q2 - 50%             | Q2                   | Year over Year<br>Vs. FY21 |            | Year over Year<br>Vs. FY20 |            | Year-End             | Variance vs.<br>Budget |
|                                             | FY22                 | FY22                 | \$                         | %          | \$                         | %          | FY22                 | \$                     |
| Legislative Body                            | \$ 75,719            | \$ 85,550            | \$ (57,199)                | -40%       | \$ (209,227)               | -71%       | \$ 163,958           | \$ (12,521)            |
| Administration                              | 115,349              | 188,946              | (23,711)                   | -11%       | (52,049)                   | -22%       | 304,295              | (73,596)               |
| City Clerk                                  | 87,566               | 81,618               | (89,820)                   | -52%       | (106,349)                  | -57%       | 160,733              | 14,398                 |
| City Attorney                               | 238,629              | 144,071              | (71,686)                   | -33%       | (233,914)                  | -62%       | 432,700              | 44,558                 |
| Human Resources                             | 125,148              | 87,285               | (212,431)                  | -71%       | (277,272)                  | -76%       | 144,764              | 105,532                |
| Finance Department                          | (11,202)             | (17,055)             | (516,513)                  | -103%      | (695,091)                  | -103%      | (23,859)             | 1,456                  |
| Police Department                           | 7,942,849            | 7,653,961            | 1,829,092                  | 31%        | 962,524                    | 14%        | 15,765,092           | 120,606                |
| Fire Department                             | 4,985,777            | 5,290,940            | 1,452,398                  | 38%        | 80,921                     | 2%         | 9,991,815            | (20,261)               |
| Building and Code Enforcement               | 619,746              | 538,702              | 236,837                    | 78%        | 274,892                    | 104%       | 1,158,200            | 81,293                 |
| Community, Housing & Economic Development   | 2,044,237            | 1,248,807            | 622,248                    | 99%        | 323,642                    | 35%        | 4,009,387            | 79,088                 |
| Public Works/Engineering                    | 1,808,387            | 1,514,498            | (861,301)                  | -36%       | (857,829)                  | -36%       | 3,396,324            | 220,450                |
| Public Works/Engineering (Transfers)        | 3,778,218            | 3,778,218            | 3,607,114                  | 2108%      | 3,778,218                  | n/a        | 7,556,435            | -                      |
| Recreation                                  | 2,324,334            | 2,048,038            | 1,144,265                  | 127%       | 539,930                    | 36%        | 4,564,272            | 84,396                 |
| <b>Expenditures by Department</b>           | <b>\$ 24,134,757</b> | <b>\$ 22,643,578</b> | <b>\$ 7,059,292</b>        | <b>31%</b> | <b>\$ 3,528,395</b>        | <b>18%</b> | <b>\$ 47,624,116</b> | <b>\$ 645,398</b>      |

As can be seen in the table above, nearly all departments were under budget in the second quarter of the year.

### DISCUSSION OF SIGNIFICANT EXPENDITURE VARIANCES BY DEPARTMENT:

#### ➤ Legislative Body

The Legislative Body is approximately \$10k above the amount that would be expected as of the second quarter of the year. This is largely due to an inaccurate forecast of benefits costs at time of budget preparation. The department is projected to end the year \$13k over budget.

#### ➤ Administration

The administration department is approximately \$74k above the amount that would be expected as of the second quarter of the year. This is largely due to the unforeseen departure of the City Manager and the resulting payout of accrued leave. Additionally, cost are high as the HR Director fills the position of Acting City Manager. This budget overage is offset by personnel cost savings of \$48k in the Human Resources/Risk Management department. The department is projected to end the year \$74k over budget.

#### ➤ Fire Department

The Fire Department is approximately \$305k above the amount that would be expected as of the second quarter of the year when compared to the adopted budget. The budget overage is largely due to overtime costs as the



department has struggled to realize full staffing levels. The department is expected to come closer in line with budget by year-end due to a few successful recruitments for firefighters. This should help reduce overtime costs as the year progresses. Additionally, a request will be made at mid-year to increase the department's overtime budget by \$200k. At year-end the Fire department is expected to be over budget slightly by \$20k.

### BUDGET AMENDMENTS:

Below is a summary of budget amendments appropriated by the City Council in the first half of the year:

While some of the amendments were needed due to unforeseen costs or costs that were inadvertently omitted from the FY 2021-22 budget, others were needed due to increased construction costs (Highland Otis Park and Ellis Park). Further, some increases were a result of Council's decision to use unassigned fund balance to meet strategic long term goals (Broadway parking lot). As will be seen later in the report, use of fund balance will have an effect on the City's five year forecast.

**City of Seaside**  
**FY 22 Running Budget totals - budget amendments**  
**As of 02/03/2022**

| Operating Budget                 |              | Approval Date |
|----------------------------------|--------------|---------------|
| MCWD Application                 | (40,000.00)  | 8/19/2021     |
| Forklift                         | (35,027.00)  | 9/2/2021      |
| Disaster Kleenup                 | (50,000.00)  | 10/7/2021     |
| Parking Enforcement Vehicle      | (80,525.67)  | 11/4/2021     |
| Increase CSS grant               | (105,459.00) | 12/2/2021     |
| City Attorney - personnel budget | (16,721.75)  | 12/2/2021     |
| Cannabis audit and consulting    | (75,000.00)  | 12/2/2021     |
| Grant Writing Support            | (60,000.00)  | 2/3/2022      |

Running total : \$ (462,733.42)

| Capital Budget/ Unassigned Fund Balance |                | Approval Date |
|-----------------------------------------|----------------|---------------|
| Highland Otis Park                      | (62,669.00)    | 8/19/2021     |
| Ellis Park                              | (390,818.00)   | 10/7/2021     |
| Parking Lot                             | (1,240,000.00) | 10/7/2021     |
| Laguna Grande Improvements              | (55,100.00)    | 11/18/2021    |
| Fire Station #1 improvements            | (329,761.30)   | 12/16/2021    |
|                                         |                |               |
|                                         |                |               |
|                                         |                |               |

Running total : (2,078,348.30)

## LONG TERM FORECAST

On the following page may be found the City's five year long-term forecast (LTF). The forecast provides 5 years of historical data as context, the amended budget for FY 2021-22 and five years of forward looking projections. The LTF was developed at a high level (low level of detail). The City's major sources of revenue were grouped into categories and projected. Likewise, the City's major expenditures were grouped into categories and projected. The majority of the assumptions used in the report were based on a five-year historical trend or provided by outside consultants. Some projections however are based on known payment or increase percentages. Pension costs for example are expected to increase 14% each year for the next four years. This is due to the decreased discount rate adopted by CalPERS. Likewise, the City's capital costs were input according to the five-year CIP.

The following updates were made to the LTF for the Q1 report:

- FY2020-21 projections were updated with final audited results
- FY2021-22 budget amendments were added

The LTF indicates that the City is in a good financial position for the next five years and will be able to accomplish much of the capital needs detailed in the City's five year Capital Improvement Plan. Due to the exceptionally strong results for FY2020-21, the long term forecast has improved since it was first presented to the City Council in the spring of 2021. This is true even with the \$1.2M appropriation in FY2021-22 for the downtown parking lot and increases to two parks capital projects.

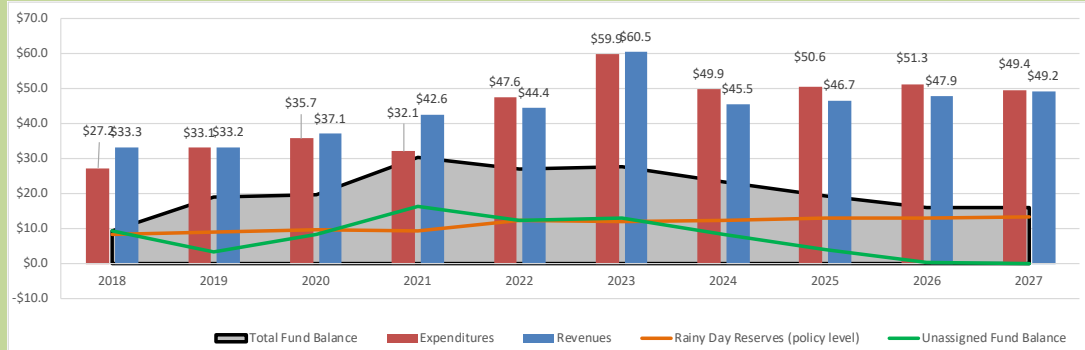
The following capital items that are included in the City's five year Capital Improvement Plan were not included in the long term forecast:

| Project                  | Possible Funding Source | CIP                        |
|--------------------------|-------------------------|----------------------------|
| Fire Station #2          | CFD/Debt                | \$9,000,000*               |
| Stormwater Capital       | Grants                  | 12,070,000                 |
| Connection fee to MCWD   | Debt/Grants             | 8,000,000                  |
| Alternative Water Source | Grants                  | 32,000,000                 |
| <b>Total</b>             |                         | <b><u>\$61,070,000</u></b> |

\* Although this project is listed in the CIP @ \$9M, recent estimates are running double this amount.

The City will need to seek funding sources other than the general fund for these projects.

## Long Term Forecast



|                                   | Actual            | Actual            | Actual            | Actual            | Projected          | Projected         | Projected          | Projected          | Projected          | Projected         |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|--------------------|--------------------|--------------------|-------------------|
|                                   | 2018              | 2019              | 2020              | 2021              | 2022               | 2023              | 2024               | 2025               | 2026               | 2027              |
| <b>REVENUES</b>                   |                   |                   |                   |                   |                    |                   |                    |                    |                    |                   |
| Sales and Use Tax                 | 7,249,770         | 8,354,999         | 7,544,612         | 9,700,113         | 10,018,464         | 10,589,516        | 10,875,433         | 11,092,942         | 11,314,801         | 11,541,097        |
| Transaction Tax                   | 5,425,678         | 6,479,786         | 6,206,631         | 8,094,864         | 8,679,072          | 9,173,779         | 9,421,471          | 9,609,901          | 9,802,099          | 9,998,141         |
| Property Tax                      | 7,390,572         | 7,110,419         | 8,485,271         | 9,399,662         | 9,690,925          | 10,296,608        | 10,787,756         | 11,291,545         | 11,813,214         | 12,350,715        |
| Transient Occupancy Tax           | 2,922,110         | 3,424,302         | 3,038,525         | 2,662,172         | 4,052,259          | 4,660,098         | 4,753,300          | 4,848,366          | 4,945,333          | 5,044,240         |
| Utility User Tax                  | 2,512,175         | 2,415,132         | 2,405,125         | 2,803,550         | 2,601,383          | 2,705,439         | 2,813,656          | 2,869,929          | 2,927,328          | 2,985,874         |
| Franchise Fees                    | 1,428,149         | 1,725,050         | 1,288,511         | 1,764,355         | 1,443,374          | 1,468,633         | 1,498,006          | 1,527,966          | 1,558,525          | 1,589,696         |
| Miscellaneous-Other Revenue       | 729,249           | 557,626           | 769,267           | 1,152,980         | 2,715,806          | 8,394,463         | 1,028,217          | 1,034,491          | 1,040,890          | 1,047,417         |
| Business License & Permits        | 733,301           | 820,067           | 843,833           | 630,058           | 759,374            | 804,937           | 829,085            | 845,666            | 862,580            | 879,831           |
| Fees & Charges                    | 840,846           | 746,003           | 592,904           | 414,590           | 693,000            | 734,580           | 756,617            | 771,750            | 787,184            | 802,928           |
| Marijuana Receipts Tax            | 171,800           | 514,565           | 1,209,596         | 1,416,668         | 1,296,458          | 1,374,245         | 1,415,472          | 1,443,782          | 1,472,657          | 1,502,111         |
| Grant Revenue                     | 541,540           | 86,419            | 193,524           | 2,442,171         | 1,369,778          | 153,686           | 153,686            | 153,686            | 153,686            | 153,686           |
| Reimbursements                    | 425,467           | 257,957           | 608,049           | 245,389           | 205,383            | 217,706           | 224,237            | 228,722            | 233,296            | 237,962           |
| Fines & Forfeitures               | 57,340            | 85,306            | 72,272            | 89,791            | 86,631             | 91,829            | 94,187             | 96,071             | 97,992             | 99,952            |
| Income from Investments           | 2,394,748         | 149,437           | 3,244,712         | 1,071,180         | 133,244            | 9,128,170         | 128,812            | 129,253            | 129,704            | 130,163           |
| Central Service Charge            | 17,994            | 16,096            | 16,970            | 16,611            | 15,155             | 16,065            | 16,547             | 16,878             | 17,215             | 17,559            |
| Licenses & Permits                | 487,116           | 484,697           | 545,334           | 683,166           | 663,950            | 703,787           | 724,901            | 739,399            | 754,187            | 769,270           |
| <b>Total Revenues</b>             | <b>33,327,853</b> | <b>33,227,860</b> | <b>37,065,136</b> | <b>42,587,321</b> | <b>44,424,257</b>  | <b>60,513,540</b> | <b>45,521,383</b>  | <b>46,700,345</b>  | <b>47,910,691</b>  | <b>49,150,643</b> |
| <b>EXPENDITURES BY TYPE</b>       |                   |                   |                   |                   |                    |                   |                    |                    |                    |                   |
| Personnel Services                |                   |                   |                   |                   |                    |                   |                    |                    |                    |                   |
| Salaries                          | 12,037,951        | 13,732,613        | 14,623,636        | 12,591,115        | 15,853,781         | 17,043,449        | 17,574,421         | 18,003,206         | 18,542,262         | 18,977,781        |
| Overtime                          | 1,746,123         | 1,405,858         | 1,325,957         | 1,068,154         | 1,847,258          | 2,050,410         | 2,111,922          | 2,175,270          | 2,240,528          | 2,307,733         |
| Health Insurance                  | 1,550,323         | 1,779,257         | 1,976,415         | 1,961,685         | 2,417,527          | 2,744,242         | 3,115,916          | 3,538,840          | 3,716,850          | 3,936,120         |
| Dental/Vision Insurance           | 141,676           | 138,065           | 136,821           | 130,140           | 146,685            | 155,486           | 164,414            | 173,729            | 177,239            | 184,042           |
| Other Benefits                    | 1,155,567         | 1,229,210         | 1,604,042         | 1,835,900         | 2,266,229          | 2,490,167         | 2,565,151          | 2,643,160          | 2,725,339          | 2,802,447         |
| Retirement                        | 3,925,787         | 4,486,506         | 5,098,131         | 5,113,279         | 6,053,563          | 6,375,017         | 6,171,527          | 6,489,560          | 5,832,185          | 5,839,529         |
| Retiree Health Insurance          | 395,115           | 359,431           | 376,718           | 533,489           | 675,974            | 716,532           | 759,524            | 805,096            | 845,351            | 879,165           |
| <b>Total Personnel Services</b>   | <b>20,952,541</b> | <b>23,130,940</b> | <b>25,141,720</b> | <b>23,233,762</b> | <b>29,261,017</b>  | <b>31,575,303</b> | <b>32,462,876</b>  | <b>33,828,859</b>  | <b>34,079,753</b>  | <b>34,926,817</b> |
| Services & Supplies               | 4,859,055         | 4,506,135         | 4,532,224         | 5,591,424         | 8,409,685          | 5,677,094         | 5,846,808          | 5,963,344          | 6,082,211          | 6,203,455         |
| Internal Service Charge           | 1,942,776         | 2,387,516         | 2,024,982         | 2,414,863         | 2,125,252          | 2,252,767         | 2,320,350          | 2,366,757          | 2,414,093          | 2,462,374         |
| Transfer Out                      | 223,333           | 2,807,803         | 3,182,506         | 1,657,365         | 7,177,124          | 19,775,463        | 8,617,847          | 7,836,222          | 8,053,908          | 5,251,970         |
| Debt Service                      | 246,390           | 318,773           | 977,331           | 283,846           | 740,236            | 823,993           | 881,289            | 895,735            | 924,316            | 883,673           |
| Capital Outlay                    | 475,197           | 998,214           | 1,176,915         | 282,296           | 1,242,306          | 1,231,064         | 1,267,996          | 1,293,355          | 1,319,223          | 1,345,607         |
| <b>Total Expenditures</b>         | <b>27,240,317</b> | <b>33,145,229</b> | <b>35,731,352</b> | <b>32,119,510</b> | <b>47,624,116</b>  | <b>59,857,714</b> | <b>49,874,856</b>  | <b>50,616,294</b>  | <b>51,258,485</b>  | <b>49,410,428</b> |
| <b>Net Change in Fund Balance</b> | <b>6,087,536</b>  | <b>82,631</b>     | <b>1,333,784</b>  | <b>10,467,811</b> | <b>(3,199,859)</b> | <b>655,826</b>    | <b>(4,353,472)</b> | <b>(3,915,949)</b> | <b>(3,347,794)</b> | <b>(259,785)</b>  |
| <b>End of Year Fund Balance</b>   | <b>18,889,035</b> | <b>18,974,801</b> | <b>19,815,169</b> | <b>30,282,980</b> | <b>27,083,121</b>  | <b>27,738,947</b> | <b>23,385,474</b>  | <b>19,469,526</b>  | <b>16,121,732</b>  | <b>15,861,947</b> |
| <b>Less Rainy Day Reserves</b>    | <b>6,120,075</b>  | <b>12,340,000</b> | <b>9,045,764</b>  | <b>11,459,000</b> | <b>12,160,857</b>  | <b>12,098,747</b> | <b>12,453,397</b>  | <b>12,916,409</b>  | <b>13,050,112</b>  | <b>13,342,896</b> |
| <b>Less Restricted Balances</b>   | <b>3,490,235</b>  | <b>3,221,633</b>  | <b>2,425,725</b>  | <b>2,655,428</b>  | <b>2,655,428</b>   | <b>2,655,428</b>  | <b>2,655,428</b>   | <b>2,655,428</b>   | <b>2,655,428</b>   | <b>2,655,428</b>  |
| <b>Unassigned Fund Balance</b>    | <b>9,278,725</b>  | <b>3,413,168</b>  | <b>8,343,680</b>  | <b>16,168,552</b> | <b>12,266,836</b>  | <b>12,984,771</b> | <b>8,276,650</b>   | <b>3,897,689</b>   | <b>416,192</b>     | <b>(136,377)</b>  |

**GENERAL FUND NET RESULTS & BUDGET OUTLOOK:**

Overall, the second quarter showed expenditures of \$22.6M (47% of the annual budget) in comparison with revenues of \$20.4M resulting in a decrease to fund balance of \$2.2M. This is not a cause for concern in light of the fact that certain revenues are not received at all in the second quarter (Franchise Fees and Motor Vehicle in-Lieu Fees) and others run two months in arrears (Sales, Use & Transaction Taxes). Furthermore, revenue is now projected to end the year significantly higher than originally budgeted with a positive variance of \$4.8M.

Following are some observations from the first half of the year:

- Fiscal year 2020-21 **realized a greater surplus** than projected at time of budget preparation (\$10.5M)
- Sales and Use taxes **continue to outpace budget and prior year results**
- TOTs **are recovering** from pandemic era lows
- Property taxes continue to be **strong**
- Marijuana Receipts tax, while flattening, continue to be **robust**
- Personnel costs **are up** as expected with the City rebuilding its workforce
- The City is **strategically spending** accumulated **fund balance** for capital improvements

| General Fund Projected Results: | Operating           | Capital       | Total Budget        |
|---------------------------------|---------------------|---------------|---------------------|
|                                 | FY22                | FY22          | FY22                |
| Revenues                        | \$ 44,424,257       | \$ -          | \$ 44,424,257       |
| Appropriation of Fund Balance   | -                   | 7,292,965     | 7,292,965           |
| Expenditures                    | (40,331,150)        | (7,292,965)   | (47,624,116)        |
| Surplus (Deficit)               | <u>\$ 4,093,106</u> | <u>\$ (0)</u> | <u>\$ 4,093,106</u> |

| General Fund Changes in Unassigned Fund Balance: | Projected Budget     |
|--------------------------------------------------|----------------------|
|                                                  | FY22                 |
| Beginning Unassigned Fund Balance                | \$ 16,168,552        |
| Operating Surplus (Deficit)                      | 4,093,106            |
| Capital Budget (Fund Balance)                    | (7,292,965)          |
| Increase Rainy Day Reserves                      | (701,857)            |
| Ending Unassigned Fund Balance                   | <u>\$ 12,266,836</u> |

As can be seen, the results of the second quarter indicate that to date the economic impacts of the coronavirus pandemic have not been as bad as imagined in 2020 and while the City's general fund is projected to decrease in FY2021-22 the decrease is due to a strategic spending of fund balance and does not indicate an operating deficit. On the contrary, from an operating perspective, the City is expecting a \$4M surplus.

**Headwinds:**

- The nation is currently experiencing high inflation rates. Many economists, however, believe inflation will recede once temporary supply chain bottlenecks unwind. Still, interest rates are likely to rise.
- PERS unfunded liabilities continue to grow.
- International conflict and imposed sanctions have the potential to worsen the current microchip shortage in the automotive industry.

# CITY OF SEASIDE

## Budget Amendment Requests:

| Description                                                                          | Funding Source                  | Fiscal Impact                  | Amount             |
|--------------------------------------------------------------------------------------|---------------------------------|--------------------------------|--------------------|
| Building - Administrative Assistant                                                  | General Fund operating revenues | Projected operating surplus    | \$ 22,693          |
| CHED - Fiscal impact consultant for CFD formation                                    | General Fund operating revenues | Projected operating surplus    | 19,950             |
| CHED - Housing Element - increase consulting budget                                  | General Fund operating revenues | Sufficient funds are available | 80,000             |
| Finance Dept - Financial Analyst (grants management)                                 | General Fund operating revenues | Projected operating surplus    | 27,527             |
| Fire Dept - CSA 74 purchases                                                         | General Fund operating revenues | Projected operating surplus    | 15,000             |
| Fire Dept - drone repair                                                             | General Fund operating revenues | Projected operating surplus    | 6,000              |
| Fire Dept - equipment for new type 3 engine                                          | General Fund operating revenues | Projected operating surplus    | 60,000             |
| Fire Dept - increase account for medical physicals                                   | General Fund operating revenues | Projected operating surplus    | 18,000             |
| Fire Dept - increase overtime budget                                                 | General Fund operating revenues | Projected operating surplus    | 200,000            |
| HR Dept - increase consulting budget                                                 | General Fund operating revenues | Projected operating surplus    | 50,000             |
| HR Dept - increase police and fire exams                                             | General Fund operating revenues | Projected operating surplus    | 5,000              |
| HR Dept - part time admin assistant                                                  | General Fund operating revenues | Projected operating surplus    | 12,000             |
| HR Dept - Risk management technician                                                 | General Fund operating revenues | Projected operating surplus    | 32,000             |
| Police Dept - administrative overtime                                                | General Fund operating revenues | Projected operating surplus    | 25,000             |
| Police Dept - increase consultant costs for internal affairs investigations (coding) | General Fund operating revenues | Projected operating surplus    | 7,000              |
| Police Dept - increase lateral hiring bonus due to budgeting error                   | General Fund operating revenues | Projected operating surplus    | 25,000             |
| Police Dept - part-time Records Technician                                           | General Fund operating revenues | Projected operating surplus    | 9,000              |
| Police Dept - part-time Records Technician - training                                | General Fund operating revenues | Projected operating surplus    | 1,000              |
| PW Engineering - increase consulting budget for plan review                          | General Fund operating revenues | Projected operating surplus    | 60,000             |
| PW Engineering - Modular Trailer                                                     | General Fund operating revenues | Projected operating surplus    | 382,800            |
| PW Engineering - Upgrade playground equipment at Laguna Grande Park                  | General Fund operating revenues | Projected operating surplus    | 50,000             |
| PW Maintenance - Admin Assistant                                                     | General Fund operating revenues | Projected operating surplus    | 22,919             |
| PW Engineering - Administrative Analyst II                                           | General Fund operating revenues | Projected operating surplus    | 26,678             |
| PW Engineering - Administrative Analyst II (supplies/equipment)                      | General Fund operating revenues | Projected operating surplus    | 3,000              |
| PW Engineering - Broadway lights                                                     | General Fund operating revenues | Projected operating surplus    | 15,000             |
| PW Engineering - stormwater permit compliance program                                | General Fund operating revenues | Projected operating surplus    | 25,000             |
| PW Engineering - vehicle maintenance shop roof                                       | General Fund operating revenues | Projected operating surplus    | 90,000             |
| PW Maintenance - Building Maintenance Specialist                                     | General Fund operating revenues | Projected operating surplus    | 36,518             |
| PW Maintenance - Maintenance Supervisor                                              | General Fund operating revenues | Projected operating surplus    | 23,602             |
| PW Maintenance - Maintenance Worker II                                               | General Fund operating revenues | Projected operating surplus    | 30,767             |
| PW Maintenance - Maintenance Worker II                                               | General Fund operating revenues | Projected operating surplus    | 30,767             |
| PW Maintenance - Maintenance Worker II                                               | General Fund operating revenues | Projected operating surplus    | 30,767             |
| PW Maintenance - new christmas decorations                                           | General Fund operating revenues | Projected operating surplus    | 45,000             |
| PW Maintenance - street sweeping                                                     | General Fund operating revenues | Projected operating surplus    | 50,000             |
| PW Maintenance- facility repairs                                                     | General Fund operating revenues | Projected operating surplus    | 40,000             |
| Recreation - after school and summer program equipment                               | General Fund operating revenues | Projected operating surplus    | 9,000              |
| Recreation - water filling stations at parks                                         | General Fund operating revenues | Projected operating surplus    | 15,000             |
| Recreation - Custodian                                                               | General Fund operating revenues | Projected operating surplus    | 19,009             |
| Recreation - Administrative Assistant                                                | existing budget                 | existing budget                | -                  |
| Recreation - Youth Center Supervisor                                                 | existing budget                 | existing budget                | -                  |
| CHED - Housing Dept - training                                                       | General Fund operating revenues | Sufficient funds are available | 6,000              |
| CHED - Housing Dept - equipment                                                      | General Fund operating revenues | Sufficient funds are available | 3,000              |
| PW - Engineering - traffic calming program                                           | Measure X                       | Sufficient funds are available | 50,000             |
| <b>Total</b>                                                                         |                                 |                                | <b>\$1,679,997</b> |

**City Manager's Budget Request Message:**

**Recruitment and Retention**

The strong economy and housing shortage have created an unprecedented crisis with respect to hiring and retaining staff. The City has 39 vacant positions across the City (24% of full-time staff). For many years, the City has had difficulty hiring police officers and the hiring difficulties have extended into all City departments including engineering, human resources and planning. As a result, staff is proposing to increase consulting and overtime budgets as well as adding administrative and analytical level support positions to take the load off professional staff to keep projects moving forward.

**Space Needs**

Although we have had a difficult time with recruitment and retention, we have we have been successful in adding additional staff in code enforcement, we've filled our vacancies in Finance, added a communication outreach coordinator in the City Manager's Office, and we will be adding staff to the building division in the near future. The mid-year budget proposes one additional modular office building to provide space for the already approved staff as well as the staff proposed in the mid-year budget. The office space is being requested now because it is anticipated that it will take as long as seven months to obtain the trailer.

**Staffing Needs**

Staff is recommending the addition of a number of positions to enable the City to move forward both efficiently and effectively.

- Financial Analyst (Grant Manager)  
We currently have millions of dollars of grants and we are actively applying for grants to obtain grants in many areas including water, infrastructure, parks, and public safety. A grant manager will be critical to ensure we are appropriately tracking, reporting, and managing those grants.
- Maintenance & Utilities Staff  
We are recommending the addition of five new positions in the Maintenance & Utilities Division. These positions will enable staff to be more pro-active and to implement preventative maintenance programs that have suffered with current staffing levels.
- Risk Management Technician  
This position will perform critical tasks in the areas of employee safety, workers' compensation, and liability claims management. Currently these tasks are performed by the Human Resources Director / Risk Manager, which is ineffective and inefficient.
- Youth Center Supervisor  
The Youth Center Supervisor has been vacant since the 2019/2020 when the Recreation Department was restructured. This position is needed to manage the expansive level of programs being offered by the City.
- Custodian  
The Custodian position has been vacant since 2017. We have been relying on part-time positions to fill the void. However, a full-time position is needed to help with the cleaning and sanitization of all of the buildings throughout the City.
- Administrative Analyst & Administrative Assistant  
An Administrative Analyst is being proposed in the Engineering Department to perform technical work which is currently being performed by engineers, but is more appropriately performed by an analyst.

The Administrative Assistant positions will result in part-time positions being converted to full-time. There is also a need for an Administrative Assistant in the Recreation Department.

## OTHER FUNDS

In addition to the General Fund, the budget includes funds from a range of restricted sources as well as business-type activities that are used to provide specific services, including:

### WATER FUND:

The Water Enterprise Fund appears to be functioning as designed. Recent rate increases have increased revenues putting the enterprise in a much better position. Revenue from the City's water fund ratepayers increased on a year over year

| Water Enterprise<br>Q2 Results | Budget       | Results:   |            | Variances:     |     |
|--------------------------------|--------------|------------|------------|----------------|-----|
|                                | Q2           | Q2         |            | Year over Year |     |
|                                | FY22         | FY22       | FY21       | \$             | %   |
| Revenues                       | \$ 638,528   | \$ 579,705 | \$ 527,822 | \$ 51,883      | 10% |
| Expenditures                   | (476,681.50) | (265,699)  | (185,792)  | 79,907         | 43% |
| Net Revenues                   | \$ 161,846   | 314,006    | \$ 342,030 | \$ (28,024)    | -8% |

basis from \$528k to \$580k. Per the City's approved rate structure, rates will increase 15% on January 1, 2022. Staff are exploring debt financing for the Enterprise's capital needs in the years to come. Second quarter results indicate the fund is on track to collect revenues in line with budget and expenditures are within budget as well.

### STORM WATER FUND:

The Storm Water fund expenditures in the second quarter were \$161k consisting mostly of personnel costs (\$73k). The total personnel cost budget for the year is \$359k indicating second quarter results are within budget. The adopted budget envisioned four capital projects in the fiscal year but due to staff turnover only one is likely to commence. This will cause a substantial positive variance at year end of approximately \$650k. Currently the primary source of funding for the Storm Water fund is the City's General Fund. City staff continues to seek grant funding when available as a supplemental funding source. As indicated in the Long Term Forecast, grant funding for Storm Water capital improvements will be crucial in the years to come.

### STREETS (SPECIAL REVENUE):

Capital projects aimed at improving the City's streets were budgeted for fiscal year 2021-22 at \$7.7M. Streets improvement projects draw on multiple funding sources, including: Measure X tax collections, Measure X bond proceeds, Highway User taxes, Transportation Agency of Monterey County grant funds, as well as the City's general fund. The fiscal year work plan for street improvement was not under way at mid-year and is scheduled to begin noticeably in the spring.

### Requests for additional financial information may be directed to:

City of Seaside, Finance Department, 440 Harcourt Avenue, Seaside CA, 93955

Attention: Victor Damiani, Finance Director | Email; [vdamiani@ci.seaside.ca.us](mailto:vdamiani@ci.seaside.ca.us) | Phone; (831) 899-6718