



AGENDA

Wednesday, January 22, 2025

5:00 P.M. Closed Session

6:30 P.M. Open Session

REGULAR MEETING

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

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

Council Chambers
211 Hillcrest Avenue
Marina, California

AND

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

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

PARTICIPATION

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

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

AGENDA MATERIALS

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

VISION STATEMENT

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

MISSION STATEMENT

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

LAND ACKNOWLEDGEMENT

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

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

Jenny McAdams, Brian McCarthy, Kathy Biala, Mayor Pro-Tem/Vice Chair Liesbeth Visscher, Mayor/Chair Bruce C. Delgado
3. PUBLIC COMMENT ON CLOSED SESSION ITEMS: None
4. CLOSED SESSION:
 - a. Conference with Legal Counsel, Existing Litigation (§ 54956.9(d)) 3 cases:
 - i. *City of Marina v. Museum of Handcar Technology, et al.*, 24-CV-005126, Monterey Superior Court
 - ii. *TAMC v. City of Marina, Museum of Handcar Technology, et al.*, 24-CV-005108, Monterey Superior Court
 - iii. *Museum of Handcar Technology v. TAMC and City of Marina*, 5:24-CV-08598, United States District Court, Northern District of California (San Jose Division)
 - b. Real Property Negotiation (Govt. Code Section 54956.8)
 - i. Property: 499 9th Street, Marina, CA APN: 860-004-696-000
Negotiating Party: Las Animas Concrete & Building Supply Inc
Negotiator(s): City Manager
Terms: Price and Terms

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

5. MOMENT OF SILENCE & PLEDGE OF ALLEGIANCE (Please stand)
6. SPECIAL PRESENTATIONS:
 - a. Community Development Block Grant Program
7. COUNCIL AND STAFF ANNOUNCEMENTS:

8. **PUBLIC COMMENT:** *Any member of the public may comment on any matter within the City Council's jurisdiction that is not on the agenda. This is the appropriate place to comment on items on the Consent Agenda. Action will not be taken on items not on the agenda. Comments are limited to a maximum of three (3) minutes. General public comment may be limited to thirty (30) minutes and/or continued to the end of the agenda. Any member of the public may comment on any matter listed on this agenda at the time the matter is being considered by the City Council. Whenever possible, written correspondence should be submitted to the Council in advance of the meeting, to provide adequate time for its consideration.*

9. **CONSENT AGENDA FOR THE SUCCESSOR AGENCY TO THE FORMER MARINA REDEVELOPMENT AGENCY:** *Background information has been provided to the Successor Agency of the former Redevelopment Agency on all matters listed under the Consent Agenda, and these items are considered to be routine and non-controversial. All items under the Consent Agenda are normally approved by one motion. Prior to such a motion being made, any member of the public or City Council may ask a question or make a comment about an agenda item and staff may provide a response. If discussion or a lengthy explanation is required, the Council may remove an item from the Consent Agenda for individual consideration. If an item is pulled for discussion, it will be placed at the end of Other Action Items Successor Agency to the former Marina Redevelopment Agency.*

10. **CONSENT AGENDA:** *These items are considered to be routine and non-controversial. All items under the Consent Agenda may be approved by one motion. Prior to such a motion being made, any member of City Council may ask a question or make a comment about an agenda item and staff may provide a response. If discussion or a lengthy explanation is required, Council may remove the item from the Consent Agenda and it will be placed at the end of Other Action Items.*
 - a. **ACCOUNTS PAYABLE:** *(Not a Project under CEQA per Article 20, Section 15378)*
 - (1) Accounts Payable Check Numbers 105956-106142, totaling \$3,139,549.30.

 - b. **MINUTES:** *(Not a Project under CEQA per Article 20, Section 15378)*
 - (1) December 17, 2025, Regular City Council Meeting
 - (2) January 7, 2025, Special City Council Meeting
 - (3) January 9, 2025, Special City Council Meeting

 - c. **CLAIMS AGAINST THE CITY:** None

 - d. **AWARD OF BID:**
 - (1) Adopting Resolution No. 2025-, awarding a construction contract for the Glorya Jean Tate Park Improvements Phase 2 Project to Monterey Peninsula Engineering of Marina CA for the grand total bid in the amount of \$4,526,351.90.

 - e. **CALL FOR BIDS:** None

 - f. **ADOPTION OF RESOLUTIONS:** *(Not a Project under CEQA per Article 20, Section 15378)*
 - (1) Adopting Resolution No. 2025-, approving the allocation and appropriation of \$80,000 from unallocated General Funds to the Capital Improvement Program adding the Reservation Road Corridor Operations Study HSR2501.

- (2) Adopting Resolution No. 2025-, authorizing an additional \$40,000.00 from the General Fund to CIP Number APF2321-Los Arboles Court Resurfacing Project.

g. APPROVAL OF AGREEMENTS: *(Not a Project under CEQA per Article 20, Section 15378)*

- (1) Adopting Resolution No. 2025-, amending the contract for auditing services to Chavan and Associates, LLP (C&A), Certified Public Accountants (CPA), for one additional in the amount of \$67,500.

h. ACCEPTANCE OF PUBLIC IMPROVEMENTS: None

i. MAPS: None

j. REPORTS: (RECEIVE AND FILE):

- (1) Monterey-Salinas Transit December 9, 2024, and January 13, 2025, Board Meeting Highlights.
- (2) Adopting Resolution No. 2025-, receiving and filing the fiscal year 2023-2024 annual report on the collection and use of mitigation fees for new development impacts.
- (3) Adopting Resolution No. 2025-, receive and file the City's Annual Audit for the period ending June 30, 2024; and, receive and file the City's Annual Transportation Safety and Investment Plan Account Funds with Independent Auditors' Report for the period ending June 30, 2024; and receive and file the City of Marina Auditor Governance Letter (SAS 114) and Management Letter (SAS 115) for the fiscal year ending June 30, 2024.

k. FUNDING & BUDGET MATTERS: None

l. APPROVE ORDINANCES (WAIVE SECOND READING): None

m. APPROVE APPOINTMENTS: None

11. PUBLIC HEARINGS: *In the Council's discretion, the applicant/proponent of an item may be given up to ten (10) minutes to speak. All other persons may be given up to three (3) minutes to speak on the matter.*

- a. Open public hearing and consider adopting Resolution No. 2025-, approving the draft Coastal Hazards / Sea Level Rise amendments to the City's Local Coastal Program and authorizing the City Manager to submit the amendment to the California Coastal Commission (CCC) for final certification.
- b. Open public hearing and introducing Ordinance No. 2025-, establishing Chapter 12.13, Dog Park Rules and Regulations, in Title 12 of the City of Marina Municipal Code; and finding the proposed ordinance is not a project under CEQA.

12. OTHER ACTIONS ITEMS OF THE SUCCESSOR AGENCY TO THE FORMER MARINA REDEVELOPMENT AGENCY: *Action listed for each Agenda item is that which is requested by staff. The Successor Agency may, at its discretion, take action on any items. Members of the public may be given up to three (3) minutes to speak.*

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

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

- a. Received final report of the Marina Diversity, Equity and Inclusion Task Force.
 - b. Adopting Resolution No. 2025, authorize the City Manager to execute a Public Improvement and Reimbursement Agreement for the rehabilitation of the City of Marina Arts Village Project.
 - c. Consider introducing Ordinance No. 2025-, amending Ordinances Nos. 90-8, 86-6, 85-3, and 79-12 to revise the compensation for Mayor and Councilmembers.
 - d. Adopting Resolution No. 2025-, authorizing the appointment of Doug McCoun, as a retired annuitant to the vacant position of Interim Fire Chief.
14. **COUNCIL & STAFF INFORMATIONAL REPORTS:**
- a. Monterey County Mayor's Association [Mayor Bruce Delgado]
 - b. Council reports on meetings and conferences attended (Gov't Code Section 53232).
15. **ADJOURNMENT:**

CERTIFICATION

I, Anita Sharp, Deputy City Clerk, of the City of Marina, do hereby certify that a copy of the foregoing agenda was posted at City Hall and Council Chambers Bulletin Board at 211 Hillcrest Avenue, Monterey County Library Marina Branch at 190 Seaside Circle, City Bulletin Board at the corner of Reservation Road and Del Monte Boulevard on or before 7:00 p.m., Friday, January 17, 2025.

ANITA SHARP, DEPUTY CITY CLERK

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

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

Agenda items and staff reports are public record and are available for public review on the City's website (www.cityofmarina.org), at the Monterey County Marina Library Branch at 190 Seaside Circle and at the Office of the City Clerk at 211 Hillcrest Avenue, Marina between the hours of 10:00 a.m. 5:00 p.m., on the Monday preceding the meeting.

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

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

Upcoming 2025 Meetings of the City Council, Airport Commission, Marina Abrams B Non-Profit Corporation, Preston Park Sustainable Community Nonprofit Corporation, Successor Agency of the Former Redevelopment Agency and Marina Groundwater Sustainability Agency
Regular Meetings: 5:00 p.m. Closed Session;
6:30 p.m. Regular Open Sessions

Tuesday, February 4, 2025
***Wednesday, February 19, 2025**

Tuesday, July 1, 2025
Tuesday, July 15, 2025 (Cancelled)

Tuesday, March 4, 2025
Tuesday, March 18, 2025 (Cancelled)

****Wednesday, August 6, 2025**
Tuesday, August 19, 2025 (Cancelled)

Tuesday, April 1, 2025
Tuesday, April 15, 2025

***Wednesday, September 3, 2025**
Tuesday, September 16, 2025

Tuesday, May 6, 2025
Tuesday, May 20, 2025

Tuesday, October 7, 2025
Tuesday, October 21, 2025

Tuesday, June 3, 2025
Tuesday, June 17, 2025

Tuesday, November 4, 2025
Tuesday, November 18, 2025

Tuesday, December 2, 2025
Tuesday, December 16, 2025

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

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

C I T Y H A L L 2 0 2 5 H O L I D A Y S **(City Hall Closed)**

Martin Luther King Jr. Birthday ----- Monday, January 20, 2025
Presidents' Day ----- Monday, February 17, 2025
Memorial Day ----- Monday, May 26, 2025
Juneteenth Day----- Thursday, June 19, 2025
Independence Day (City Offices Closed) -----Friday, July 4, 2025
Labor Day ----- Monday, September 1, 2025
Veterans Day (City Offices Closed)----- Tuesday, November 11, 2025
Thanksgiving Day-----Thursday, November 27, 2025

Thanksgiving Break----- Friday, November 28, 2025
Winter Break----- Wednesday, December 24, 2025-Wednesday, December 31, 2025

2025 COMMISSION DATES

Upcoming 2025 Meetings of Planning Commission
2nd and 4th Thursday of every month. Meetings are held at the Council Chambers at 6:30 P.M.

January 23, 2025	May 8, 2025	September 11, 2025
	May 22, 2025	September 25, 2025
February 13, 2025	June 12, 2025	October 9, 2025
February 27, 2025	June 26, 2025	October 23, 2025
March 13, 2025	July 10, 2025	November 13, 2025
March 27, 2025	July 24, 2025	November 27, 2025 (Cancelled)
April 10, 2025	August 14, 2025	December 11, 2025
April 24, 2025	August 28, 2025	

Upcoming 2025 Meetings of Public Works Commission
3rd Thursday of every month. Meetings are held at the Council Chambers at 6:30 P.M.

February 15, 2025	May 16, 2025	September 19, 2025
March 21, 2025	June 20, 2025	October 17, 2025
April 18, 2025	July 18, 2025	November 21, 2025
	August 15, 2025	December 19, 2025

Upcoming 2025 Meetings of Recreation & Cultural Services Commission
1st Wednesday of every second month. Meetings are held at the Council Chambers at 6:30 P.M.

March 5, 2025	July 2, 2025	November 5, 2025
May 7, 2025	September 10, 2025	

Upcoming 2025 Meetings of Marina Tree Committee
2nd Wednesday of every quarter month as needed. Meetings are held at the Council Chambers at 6:30 P.M.

April 13, 2025

July 13, 2025

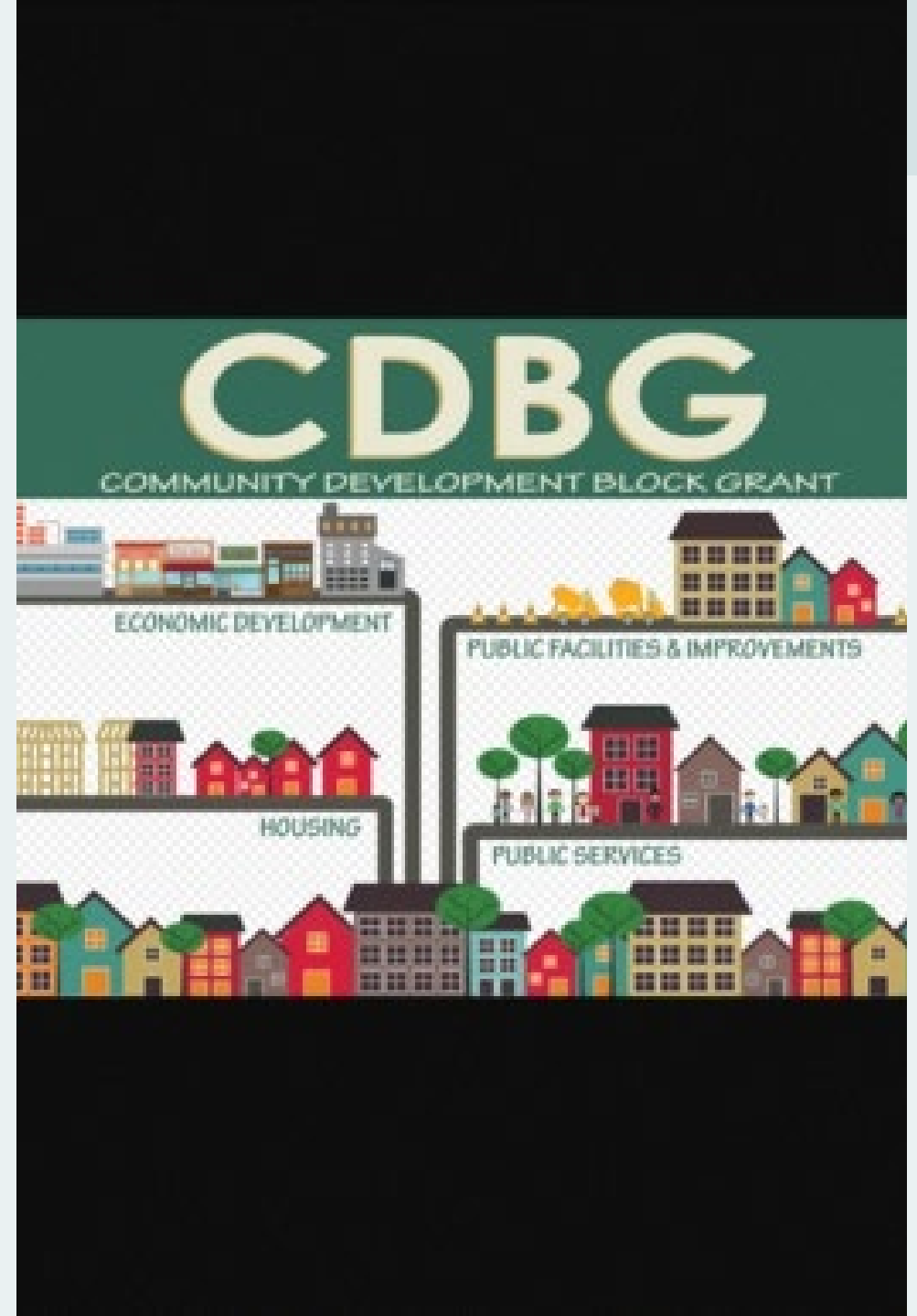
October 12, 2025

Urban County Community Development Block Grant Funding

Agenda

- What is the “Urban County”
- Consolidated Plan
- Annual Plan
- Final tips & takeaways

Community Development Block Grants





Process

Joint Powers Agreements
Consolidated Plans
Notices of Funding Availability
Annual Action Plans
Consolidated Annual Performance & Evaluation Reports

CDBG Basics

- Must meet at least one National Objective:
 - Benefitting low- and moderate-income persons or households
 - Preventing or eliminating slums or blight
 - Meeting urgent needs
- Meeting Low-Mod Benefit
 - Area Benefit
 - Limited Clientele
 - Housing
 - Jobs

CDBG Limited Clientele

- Abused Children
- Elderly Persons (62 and older)
- Battered Spouses
- Homeless Persons
- Adults meeting Census definition of severely disabled
- Illiterate Adults
- Persons Living with AIDS
- Migrant Farmworkers

Available Funding

	2023 HUD Estimated Grant	3-Year Estimated Grant
County	\$886,360	\$2,659,080
Gonzales	\$80,030	\$240,090
Greenfield	\$249,481	\$748,443
Marina	\$206,357	\$619,071
Sand City	\$4,162	\$12,486
Total	\$1,426,390	\$4,279,170

Program Area	3-Year Estimate
General Administration	\$855,834
Public Services	\$641,876
"Physical" Projects	
County	\$1,531,824
Gonzales	\$175,566
Greenfield	\$547,299
Marina	\$452,696
Sand City	\$74,075
Total	\$4,279,170

What has CDBG Funded Locally

Affordable Housing, Community Facilities & Infrastructure

- ADA Improvements
- Bus Shelters
- Childcare Center HVAC & Roof Replacement
- Curb Cuts, Curbs, Gutters, & Sidewalks
- Fire Stations/Engines
- Medical Facilities
- Residential Rehabilitation
- Permanent & Transitional Supportive Housing
- Parks & Playgrounds
- Sewer & Water System Improvements
- Streetlighting

Public Services

- Children & Youth Sports Programs
- Food Banks
- Home Delivered Meals for Seniors
- Homeless Outreach & Shelter Vouchers
- Legal Services for Seniors
- Substance Abuse Services
- Youth Leadership Development

Fair Housing & Tenant/Landlord Services

What CDBG Cannot Fund

- Buildings for General Government – City Hall
- Construction of New Housing
- Projects that do not primarily benefit low-moderate income individuals or households



Next Steps

- City Identifies Possible Projects
 - Capital Improvement Program?
 - Other ideas/unmet needs?
- Work with County to Verify Project Eligibility & Funding Cycle

Thank you

Dawn Yonemitsu

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YonemitsuD@CountyofMonterey.gov

Darby Marshall

831.755-5391

MarshallD@CountyofMonterey.gov

https://www.hud.gov/program_offices/comm_planning/cdbg



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 110 - City Council										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6600.625 - Other Charges Printing Svc										
12091 - MP EXPRESS, INC.	76390	Informational Cards	Paid by Check # 105985		12/16/2024	12/17/2024	12/17/2024		12/20/2024	224.35
Account 6600.625 - Other Charges Printing Svc Totals							Invoice Transactions	1		\$224.35
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$224.35
Division 000 - Non-Div Totals							Invoice Transactions	1		\$224.35
Department 110 - City Council Totals							Invoice Transactions	1		\$224.35
Department 120 - City Mgr/HR/Risk										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.010 - Prof Svc Admin - Muni Code										
10149 - Code Publishing Inc. - General Code	GCI0016243	MMC WebUpdate	Paid by Check # 105968		12/13/2024	12/10/2024	12/10/2024		12/20/2024	122.50
Account 6300.010 - Prof Svc Admin - Muni Code Totals							Invoice Transactions	1		\$122.50
Account 6300.240 - Prof Svc Grant Writer										
11084 - EMC Planning Group	23-089-9	23-089 Coastal Conservancy Grant	Paid by Check # 105970		10/31/2024	12/16/2024	12/16/2024		12/20/2024	1,697.78
11084 - EMC Planning Group	23-089-10	23-089 coastal conservancy grant	Paid by Check # 105970		11/30/2024	12/16/2024	12/16/2024		12/20/2024	898.53
Account 6300.240 - Prof Svc Grant Writer Totals							Invoice Transactions	2		\$2,596.31
Account 6380.120 - Utilities Comm Mobile & Pager										
10603 - Verizon Wireless	6100789539	Monthly Verizon Bill-308174766	Paid by EFT # 5522		12/10/2024	12/18/2024	12/18/2024		12/20/2024	4,248.51
Account 6380.120 - Utilities Comm Mobile & Pager Totals							Invoice Transactions	1		\$4,248.51
Account 6400.565 - Material & Suppl Office Supplies										
10732 - Office Depot-General Account	400453097001	Office Supplies - Laser Toner, Calendars	Paid by Check # 105989		12/09/2024	12/10/2024	12/10/2024		12/20/2024	803.22
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions	1		\$803.22
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	5		\$7,770.54
Division 000 - Non-Div Totals							Invoice Transactions	5		\$7,770.54
Department 120 - City Mgr/HR/Risk Totals							Invoice Transactions	5		\$7,770.54



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 125 - I. T.										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.331 - Prof Svc IT - Website Svc										
11320 - H&P Publications - April Pastis	2915	2025 Website Maintenance	Paid by Check # 106002		12/13/2024	12/10/2024	12/10/2024		12/20/2024	960.00
Account 6300.331 - Prof Svc IT - Website Svc Totals							Invoice Transactions	1		\$960.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$960.00
Division 000 - Non-Div Totals							Invoice Transactions	1		\$960.00
Department 125 - I. T. Totals							Invoice Transactions	1		\$960.00
Department 130 - Finance										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.210 - Prof Svc Fin - Actuarial										
10452 - Nicolay Consulting Group	459-2024-08	FYE 2024 GASB 75 Disclosure	Paid by Check # 105988		10/01/2024	12/19/2024	12/19/2024		12/20/2024	6,650.00
Account 6300.210 - Prof Svc Fin - Actuarial Totals							Invoice Transactions	1		\$6,650.00
Account 6300.215 - Prof Svc Fin - Audit										
11476 - Chavan & Associates LLP	C&A-18507	Audit Service	Paid by Check # 105967		12/01/2024	12/11/2024	12/11/2024		12/20/2024	13,850.00
Account 6300.215 - Prof Svc Fin - Audit Totals							Invoice Transactions	1		\$13,850.00
Account 6300.216 - Prof Svc Fin - Accounting Services										
10511 - Richard B. Standridge	24-25	Service 11/18-12/12/24	Paid by EFT # 5519		12/13/2024	12/17/2024	12/17/2024		12/20/2024	1,353.75
Account 6300.216 - Prof Svc Fin - Accounting Services Totals							Invoice Transactions	1		\$1,353.75
Account 6380.120 - Utilities Comm Mobile & Pager										
10603 - Verizon Wireless	6100789539	Monthly Verizon Bill-308174766	Paid by EFT # 5522		12/10/2024	12/18/2024	12/18/2024		12/20/2024	103.28
Account 6380.120 - Utilities Comm Mobile & Pager Totals							Invoice Transactions	1		\$103.28
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	4		\$21,957.03
Division 000 - Non-Div Totals							Invoice Transactions	4		\$21,957.03
Department 130 - Finance Totals							Invoice Transactions	4		\$21,957.03



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 150 - City Attorney										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc										
10315 - Keyser Marston Associates	0039019	Professional Services - Sea Haven Workforce Housing	Paid by EFT # 5514		08/08/2024	12/10/2024	12/10/2024		12/20/2024	560.00
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc Totals							Invoice Transactions	1		\$560.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$560.00
Division 000 - Non-Div Totals							Invoice Transactions	1		\$560.00
Department 150 - City Attorney Totals							Invoice Transactions	1		\$560.00
Department 190 - Citywide Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.230 - Prof Svc Fin - Tax Reporting & Audit										
11476 - Chavan & Associates LLP	C&A-18507	Audit Service	Paid by Check # 105967		12/01/2024	12/11/2024	12/11/2024		12/20/2024	500.00
Account 6300.230 - Prof Svc Fin - Tax Reporting & Audit Totals							Invoice Transactions	1		\$500.00
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Dec 2024 562-0	PG&E - 4758891562-0	Paid by Check # 105991		12/09/2024	12/17/2024	12/17/2024		12/20/2024	1,771.45
Account 6380.300 - Utilities Gas & Electric Totals							Invoice Transactions	1		\$1,771.45
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Oct 2024 56-041	Acct# 000056041 - 3260 Imjin Road	Paid by Check # 105980		10/31/2024	12/11/2024	12/11/2024		12/20/2024	324.27
Account 6380.500 - Utilities Water & Sewer Totals							Invoice Transactions	1		\$324.27
Account 6400.635 - Material & Suppl Postage Shipping										
10235 - FedEx	8-710-89569	Shipping Charges - Documents Sent to Legal	Paid by Check # 105971		12/13/2024	12/17/2024	12/17/2024		12/20/2024	49.39
10480 - Pitney Bowes	1026528552	Postage Meter Supplies	Paid by Check # 105992		12/03/2024	12/17/2024	12/17/2024		12/20/2024	253.88
Account 6400.635 - Material & Suppl Postage Shipping Totals							Invoice Transactions	2		\$303.27
Account 6600.010 - Other Charges Alarm										
10239 - First Alarm	857845	Alarm Monitoring - 209 Cypress Ave - Burglar Jan-Mar 2025	Paid by EFT # 5512		12/15/2024	12/17/2024	12/17/2024		12/20/2024	153.72
10239 - First Alarm	857844	Alarm Monitoring - Council Chambers Jan-Mar 2025	Paid by EFT # 5512		12/15/2024	12/17/2024	12/17/2024		12/20/2024	138.00
10239 - First Alarm	861588	Alarm Monitoring - 209 Cypress Ave - Fire Jan-Mar 2025	Paid by EFT # 5512		12/15/2024	12/17/2024	12/17/2024		12/20/2024	230.37



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Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 190 - Citywide Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6600.010 - Other Charges Alarm										
10239 - First Alarm	857899	Alarm Monitoring - 304 Hillcrest Ave Jan-Mar 2025	Paid by EFT # 5512		12/15/2024	12/17/2024	12/17/2024		12/20/2024	748.77
Account 6600.010 - Other Charges Alarm Totals							Invoice Transactions	4		\$1,270.86
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	9		\$4,169.85
Division 000 - Non-Div Totals							Invoice Transactions	9		\$4,169.85
Department 190 - Citywide Non-Dept Totals							Invoice Transactions	9		\$4,169.85
Department 210 - Police										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10107 - California Towing & Transport	211551	Call # 275335133	Paid by Check # 105963		11/26/2024	12/12/2024	12/12/2024		12/20/2024	175.00
12065 - Hasco Stations, LLC	HCL-004728-24	Car Wash	Paid by Check # 105974		12/15/2024	12/17/2024	12/17/2024		12/20/2024	93.50
11764 - Kurt Ashley - Secure Solutions	001477	Internal Investigation 24-02	Paid by Check # 105978		12/13/2024	12/13/2024	12/13/2024		12/20/2024	1,592.50
10326 - Language Line, LLC	11454836	Translation	Paid by Check # 105979		11/30/2024	12/13/2024	12/13/2024		12/20/2024	97.76
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	4		\$1,958.76
Account 6360.570 - Maint & Repairs Other Svc Agr										
12146 - MRC Smart Tech. Solutions/MR COPY INC DBA:XBS-WEST	IN4542081	Acct # SOS-CIT1600-Z	Paid by Check # 105986		12/11/2024	12/12/2024	12/12/2024		12/20/2024	250.00
10905 - Taygeta Scientific, Inc.	001217	SentinelOne End Point Detection & Response Module July-Dec 2024	Paid by Check # 105996		12/16/2024	12/17/2024	12/17/2024		12/20/2024	2,126.25
Account 6360.570 - Maint & Repairs Other Svc Agr Totals							Invoice Transactions	2		\$2,376.25
Account 6380.150 - Utilities Comm Phone System										
10374 - Maynard Group Inc.	301739	PSA Activity 11/1/23-10/31/24	Paid by EFT # 5516		12/12/2024	12/12/2024	12/12/2024		12/20/2024	439.68
Account 6380.150 - Utilities Comm Phone System Totals							Invoice Transactions	1		\$439.68
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Nov 2024 74-000	Acct # 014874-000	Paid by Check # 105980		11/27/2024	12/13/2024	12/13/2024		12/20/2024	162.07
Account 6380.500 - Utilities Water & Sewer Totals							Invoice Transactions	1		\$162.07
Account 6400.720 - Material & Suppl Safety Equip										
10728 - Ace Hardware-Public Works	089986	PD	Paid by Check # 105958		11/19/2024	12/12/2024	12/12/2024		12/20/2024	10.91



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Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 210 - Police										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6400.720 - Material & Suppl Safety Equip										
10873 - Transparent Glass Coatings, Inc	667281	Department Window Tint/blackout	Paid by Check # 105997		12/12/2024	12/12/2024	12/12/2024		12/20/2024	576.00
Account 6400.720 - Material & Suppl Safety Equip Totals							Invoice Transactions 2			\$586.91
Account 6400.735 - Material & Suppl Office Equip										
11848 - McDonald Refrigeration Inc	78453	Equipment Maintenance	Paid by Check # 105982		12/06/2024	12/12/2024	12/12/2024		12/20/2024	3,235.48
Account 6400.735 - Material & Suppl Office Equip Totals							Invoice Transactions 1			\$3,235.48
Account 6500.620 - Training & Travel POST										
11824 - Gabriel Rose	12-09-24	Per Diem Rose Taser Instructor Course	Paid by Check # 105973		12/12/2024	12/12/2024	12/12/2024		12/20/2024	82.00
Account 6500.620 - Training & Travel POST Totals							Invoice Transactions 1			\$82.00
Account 6600.465 - Other Charges Live Scan										
10193 - California Department of Justice	779963	Livescans	Paid by Check # 105962		12/04/2024	12/13/2024	12/13/2024		12/20/2024	128.00
Account 6600.465 - Other Charges Live Scan Totals							Invoice Transactions 1			\$128.00
Account 6600.485 - Other Charges Medical Svc - Investigations										
10445 - Natividad Medical Center	11-06-24	10/02/24 Blood Alcohol Amaya, Ruby; 10/20/24 Sanchez, Ernesto	Paid by Check # 105987		11/06/2024	12/13/2024	12/13/2024		12/20/2024	62.00
10445 - Natividad Medical Center	11-19-24	09/10/24 Blood Alcohol: Hauk, Elijah	Paid by Check # 105987		11/19/2024	12/13/2024	12/13/2024		12/20/2024	31.00
10445 - Natividad Medical Center	12-06-24	11/12/24 Blood Alcohol: Coleman, Thomas	Paid by Check # 105987		12/06/2024	12/13/2024	12/13/2024		12/20/2024	31.00
Account 6600.485 - Other Charges Medical Svc - Investigations Totals							Invoice Transactions 3			\$124.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 16			\$9,093.15
Division 000 - Non-Div Totals							Invoice Transactions 16			\$9,093.15
Department 210 - Police Totals							Invoice Transactions 16			\$9,093.15
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10841 - Carmel Fire Protection Associates - Art Black	124537	Plan review & inspection for Joby Big Bldg 13, 3200-D Imjin	Paid by Check # 105964		11/28/2024	12/16/2024	12/16/2024		12/20/2024	230.00



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10841 - Carmel Fire Protection Associates - Art Black	124552	Plan review & inspection at 2410 Sea Shell Avenue, Lot 588	Paid by Check # 105964		12/12/2024	12/18/2024	12/18/2024		12/20/2024	230.00
10841 - Carmel Fire Protection Associates - Art Black	124551	Plan review & inspection at 2412 Sea Shell Avenue, Lot 587	Paid by Check # 105964		12/12/2024	12/18/2024	12/18/2024		12/20/2024	230.00
10841 - Carmel Fire Protection Associates - Art Black	2024-Y	Apartment Inspections (15 apts)	Paid by Check # 105964		12/08/2024	12/18/2024	12/18/2024		12/20/2024	1,125.00
10841 - Carmel Fire Protection Associates - Art Black	124550	Plan review & inspection at 2411 Sea Shell Avenue, Lot 557	Paid by Check # 105964		12/11/2024	12/11/2024	12/18/2024		12/20/2024	230.00
10841 - Carmel Fire Protection Associates - Art Black	124549	Plan review & inspection at 2409 Sea Shell Avenue, Lot 556	Paid by Check # 105964		12/11/2024	12/18/2024	12/18/2024		12/20/2024	230.00
Account 6300.570 - Prof Svc Other Totals									Invoice Transactions 6	\$2,275.00
Account 6360.566 - Maint & Repairs Other Equipment										
10367 - Mark's Barn Auto Body	2104	Repairs to unit 2402 New Utility Truck	Paid by Check # 105981		10/09/2024	12/16/2024	12/16/2024		12/20/2024	1,570.15
Account 6360.566 - Maint & Repairs Other Equipment Totals									Invoice Transactions 1	\$1,570.15
Account 6360.570 - Maint & Repairs Other Svc Agr										
10239 - First Alarm	858232	Monitoring services at station 2 - 01/01/25 to 03/32/25	Paid by EFT # 5512		12/15/2024	12/17/2024	12/17/2024		12/20/2024	146.16
Account 6360.570 - Maint & Repairs Other Svc Agr Totals									Invoice Transactions 1	\$146.16
Account 6360.850 - Maint & Repairs Vehicle										
12152 - Binder Lift Inc / PHASE Int'l	240785	Standard Binder Lift - patient assist device w/bag	Paid by Check # 105960		11/21/2024	12/17/2024	12/17/2024		12/20/2024	3,140.00
12152 - Binder Lift Inc / PHASE Int'l	240784	Bariatric Binder Lift - patient lift assist w/bag	Paid by Check # 105960		11/20/2024	12/17/2024	12/17/2024		12/20/2024	1,674.00
10323 - L.N. Curtis & Sons	INV894131	Chicago bag 100' 9.5mm rope search bag with markers 20'	Paid by EFT # 5515		12/10/2024	12/11/2024	12/11/2024		12/20/2024	3,105.01
10323 - L.N. Curtis & Sons	INV895649	Oxygen (O2) xcell sensor replacement	Paid by EFT # 5515		12/13/2024	12/16/2024	12/16/2024		12/20/2024	389.04
10323 - L.N. Curtis & Sons	INV886132	Orange fire weather meter pro with link	Paid by EFT # 5515		11/13/2024	12/16/2024	12/16/2024		12/20/2024	435.91
Account 6360.850 - Maint & Repairs Vehicle Totals									Invoice Transactions 5	\$8,743.96



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6400.100 - Material & Suppl CSA 74 Funded										
10077 - Bound Tree Medical	85581974	Medical Supplies	Paid by Check # 105961		12/05/2024	12/11/2024	12/11/2024		12/20/2024	1,085.23
Account 6400.100 - Material & Suppl CSA 74 Funded Totals								Invoice Transactions	1	\$1,085.23
Account 6400.739 - Material & Suppl Special Dept Exp-Fire Prevent										
11976 - Kaye F Foster / Elite Backgrounds	780	Background for RFF and (1) full time firefighter	Paid by Check # 105976		12/10/2024	12/16/2024	12/16/2024		12/20/2024	1,400.00
Account 6400.739 - Material & Suppl Special Dept Exp-Fire Prevent Totals								Invoice Transactions	1	\$1,400.00
Account 6400.740 - Material & Suppl Special Dept Suppl										
10927 - Ace Hardware - Fire Dept.	090224	(4) Spring Snap Zinc	Paid by Check # 105957		12/17/2024	12/17/2024	12/17/2024		12/20/2024	7.82
11393 - Carmel Roasters, Inc.	71154	FD Coffee - 2 boxes	Paid by Check # 105965		12/11/2024	12/11/2024	12/11/2024		12/20/2024	174.80
11393 - Carmel Roasters, Inc.	71217	FD Coffee - 4 boxes	Paid by Check # 105965		12/18/2024	12/18/2024	12/18/2024		12/20/2024	174.80
Account 6400.740 - Material & Suppl Special Dept Suppl Totals								Invoice Transactions	3	\$357.42
Account 6400.800 - Material & Suppl Uniform										
10628 - Jeffrey Abraham - reimbursement only	12-11-24	Alterations on class A uniform for J. Abraham	Paid by Check # 105975		12/11/2024	12/18/2024	12/18/2024		12/20/2024	450.00
10309 - Salinas Valley Pro Squad	0229108	Multy Cross for C. Vega	Paid by Check # 105994		12/06/2024	12/12/2024	12/12/2024		12/20/2024	16.39
10309 - Salinas Valley Pro Squad	0229042	Multi Cross and Sew Patches for A. Thomas	Paid by Check # 105994		11/08/2024	12/12/2024	12/12/2024		12/20/2024	24.04
Account 6400.800 - Material & Suppl Uniform Totals								Invoice Transactions	3	\$490.43
Account 6500.700 - Training & Travel Training & Travel										
11666 - Vega, Carlos	12-10-24	Reimbursement for Fire Inspector 1 Cert Application	Paid by Check # 105998		12/10/2024	12/12/2024	12/12/2024		12/20/2024	102.35
11666 - Vega, Carlos	11-12-24	Per diem from Statues and Regulation Training in Sac.	Paid by Check # 105998		12/12/2024	12/12/2024	12/12/2024		12/20/2024	115.00
Account 6500.700 - Training & Travel Training & Travel Totals								Invoice Transactions	2	\$217.35
Account 6700.130 - Capital Outlay Vehicles										
10331 - Stommell Inc. / LEHR	SI112755	Command Vehicle Build for Unit 22-02	Paid by EFT # 5521		12/06/2024	12/11/2024	12/11/2024		12/20/2024	19,749.47
Account 6700.130 - Capital Outlay Vehicles Totals								Invoice Transactions	1	\$19,749.47
Sub-Division 00 - Non-Subdiv Totals								Invoice Transactions	24	\$36,035.17
Division 000 - Non-Div Totals								Invoice Transactions	24	\$36,035.17
Department 250 - Fire Totals								Invoice Transactions	24	\$36,035.17



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 310 - Public Works										
Division 311 - Buildings & Grounds										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10005 - A-1 Sweeping Service	Nov 2024	November Sweeping Service	Paid by Check # 105956		11/30/2024	12/12/2024	12/12/2024		12/20/2024	7,370.00
Account 6300.570 - Prof Svc Other Totals Invoice Transactions 1										<u>\$7,370.00</u>
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Nov 2024 56-107	9th Street Irrigation	Paid by Check # 105980		11/27/2024	12/16/2024	12/16/2024		12/20/2024	529.74
10349 - Marina Coast Water District	July 24 56-105	2660 5th Ave Hydrant Meter	Paid by Check # 105980		07/31/2024	12/16/2024	12/16/2024		12/20/2024	45.56
10349 - Marina Coast Water District	July 24 56-103	2840 Fifth Ave	Paid by Check # 105980		07/31/2024	12/16/2024	12/16/2024		12/20/2024	145.06
10349 - Marina Coast Water District	July 24 56-102	9th St & 4th St	Paid by Check # 105980		07/31/2024	12/16/2024	12/16/2024		12/20/2024	127.31
10349 - Marina Coast Water District	July 24 56-100	9th Street Irrigation Parcels L&M	Paid by Check # 105980		07/31/2024	12/16/2024	12/16/2024		12/20/2024	608.74
10349 - Marina Coast Water District	July 24 56-099	9th Street West of 2nd Ave	Paid by Check # 105980		07/31/2024	12/16/2024	12/16/2024		12/20/2024	177.74
Account 6380.500 - Utilities Water & Sewer Totals Invoice Transactions 6										<u>\$1,634.15</u>
Account 6400.800 - Material & Suppl Uniform										
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110601783	PW Uniforms	Paid by Check # 105999		12/13/2024	12/12/2024	12/12/2024		12/20/2024	189.04
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110601784	PW Shop Supplies	Paid by Check # 105999		12/13/2024	12/12/2024	12/12/2024		12/20/2024	73.51
11955 - Walter Giracca - Reimbursement only	12-16-24	Work Boots Reimbursement	Paid by Check # 106000		12/16/2024	12/16/2024	12/16/2024		12/20/2024	152.52
Account 6400.800 - Material & Suppl Uniform Totals Invoice Transactions 3										<u>\$415.07</u>
Sub-Division 00 - Non-Subdiv Totals Invoice Transactions 10										<u>\$9,419.22</u>
Division 311 - Buildings & Grounds Totals Invoice Transactions 10										<u>\$9,419.22</u>
Division 313 - Vehicle Maint										
Sub-Division 00 - Non-Subdiv										
Account 6360.850 - Maint & Repairs Vehicle										
10505 - RDO Equipment Co.	W7131538	Front Axel Suspension	Paid by Check # 105993		12/13/2024	12/12/2024	12/12/2024		12/20/2024	407.00
Account 6360.850 - Maint & Repairs Vehicle Totals Invoice Transactions 1										<u>\$407.00</u>
Sub-Division 00 - Non-Subdiv Totals Invoice Transactions 1										<u>\$407.00</u>
Division 313 - Vehicle Maint Totals Invoice Transactions 1										<u>\$407.00</u>
Department 310 - Public Works Totals Invoice Transactions 11										<u>\$9,826.22</u>



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 410 - Planning										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.610 - Prof Svc Planning - Consultant										
10515 - Rincon Consultants, Inc.	61765	Marina On-Call GIS Support	Paid by EFT # 5520		12/09/2024	12/11/2024	12/11/2024		12/20/2024	13,698.00
Account 6300.610 - Prof Svc Planning - Consultant Totals							Invoice Transactions 1			<u>\$13,698.00</u>
Account 6330.100 - Fee Agr Costs - Planning										
10171 - CSG Consultants	59249	Marina Station	Paid by EFT # 5511		12/12/2024	12/13/2024	12/13/2024		12/20/2024	19,682.00
10508 - Regional Government Services	17568	Marina Dunes Misc September	Paid by EFT # 5518		09/30/2024	12/17/2024	12/17/2024		12/20/2024	5,167.26
Account 6330.100 - Fee Agr Costs - Planning Totals							Invoice Transactions 2			<u>\$24,849.26</u>
Account 6380.120 - Utilities Comm Mobile & Pager										
10603 - Verizon Wireless	6100789539	Monthly Verizon Bill-308174766	Paid by EFT # 5522		12/10/2024	12/18/2024	12/18/2024		12/20/2024	103.33
Account 6380.120 - Utilities Comm Mobile & Pager Totals							Invoice Transactions 1			<u>\$103.33</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 4			<u>\$38,650.59</u>
Division 000 - Non-Div Totals							Invoice Transactions 4			<u>\$38,650.59</u>
Department 410 - Planning Totals							Invoice Transactions 4			<u>\$38,650.59</u>
Department 420 - Engineering										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.190 - Prof Svc Engineering Svc Interagency										
10427 - Monterey Regional Waste Management District	03-SB13832425	Billing 50% of FY 24-25 Annual Proportionate Share of SB1383	Paid by Check # 105984		12/13/2024	12/13/2024	12/13/2024		12/20/2024	29,991.00
Account 6300.190 - Prof Svc Engineering Svc Interagency Totals							Invoice Transactions 1			<u>\$29,991.00</u>
Account 6400.565 - Material & Suppl Office Supplies										
10734 - Office Depot-Public Works Dept.	397144206001	New Keyboard Director	Paid by Check # 105990		12/03/2024	12/16/2024	12/16/2024		12/20/2024	33.25
10734 - Office Depot-Public Works Dept.	398056673001	Office Supplies Annex	Paid by Check # 105990		12/02/2024	12/16/2024	12/16/2024		12/20/2024	99.25
10734 - Office Depot-Public Works Dept.	401170617001	Office Supplies Annex	Paid by Check # 105990		12/05/2024	12/16/2024	12/16/2024		12/20/2024	16.10
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions 3			<u>\$148.60</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 4			<u>\$30,139.60</u>
Division 000 - Non-Div Totals							Invoice Transactions 4			<u>\$30,139.60</u>
Department 420 - Engineering Totals							Invoice Transactions 4			<u>\$30,139.60</u>



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 430 - Building Inspection										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.070 - Prof Svc Building Plan Check & Inspection										
10171 - CSG Consultants	59184	Professional Services	Paid by EFT # 5511		12/13/2024	12/17/2024	12/17/2024		12/20/2024	23,378.00
Account 6300.070 - Prof Svc Building Plan Check & Inspection Totals							Invoice Transactions	1		\$23,378.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$23,378.00
Division 000 - Non-Div Totals							Invoice Transactions	1		\$23,378.00
Department 430 - Building Inspection Totals							Invoice Transactions	1		\$23,378.00
Department 510 - Recreation & Culture										
Division 100 - Admin										
Sub-Division 00 - Non-Subdiv										
Account 6360.360 - Maint & Repairs Janitorial										
10080 - Branch's Janitorial	228852	Custodial Services for November 2024	Paid by EFT # 5510		11/25/2024	12/11/2024	12/11/2024		12/20/2024	906.47
Account 6360.360 - Maint & Repairs Janitorial Totals							Invoice Transactions	1		\$906.47
Account 6600.740 - Other Charges Special Event										
12125 - Cathy's Action Packed Fun Jumps Inc/Lets Party	37115183	Winterfest	Paid by Check # 105966		12/16/2024	12/16/2024	12/16/2024		12/20/2024	2,779.35
10301 - Janice Griffin	12-22-24	Winterfest 2024	Paid by Check # 106001		12/09/2024	12/16/2024	12/16/2024		12/20/2024	500.00
Account 6600.740 - Other Charges Special Event Totals							Invoice Transactions	2		\$3,279.35
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	3		\$4,185.82
Division 100 - Admin Totals							Invoice Transactions	3		\$4,185.82
Division 511 - Youth										
Sub-Division 00 - Non-Subdiv										
Account 6360.360 - Maint & Repairs Janitorial										
10080 - Branch's Janitorial	228852	Custodial Services for November 2024	Paid by EFT # 5510		11/25/2024	12/11/2024	12/11/2024		12/20/2024	350.00
Account 6360.360 - Maint & Repairs Janitorial Totals							Invoice Transactions	1		\$350.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$350.00
Division 511 - Youth Totals							Invoice Transactions	1		\$350.00
Division 512 - Teen										
Sub-Division 00 - Non-Subdiv										
Account 6360.360 - Maint & Repairs Janitorial										
10080 - Branch's Janitorial	228852	Custodial Services for November 2024	Paid by EFT # 5510		11/25/2024	12/11/2024	12/11/2024		12/20/2024	474.00
Account 6360.360 - Maint & Repairs Janitorial Totals							Invoice Transactions	1		\$474.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$474.00
Division 512 - Teen Totals							Invoice Transactions	1		\$474.00



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 510 - Recreation & Culture										
Division 513 - Senior										
Sub-Division 00 - Non-Subdiv										
Account 6360.360 - Maint & Repairs Janitorial										
10080 - Branch's Janitorial	228852	Custodial Services for November 2024	Paid by EFT # 5510		11/25/2024	12/11/2024	12/11/2024		12/20/2024	329.00
Account 6360.360 - Maint & Repairs Janitorial Totals							Invoice Transactions 1		\$329.00	
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 1		\$329.00	
Division 513 - Senior Totals							Invoice Transactions 1		\$329.00	
Department 510 - Recreation & Culture Totals							Invoice Transactions 6		\$5,338.82	
Fund 100 - General Fund Totals							Invoice Transactions 87		\$188,103.32	



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 110 - Vehicle and Equipment										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6700.110 - Capital Outlay Equipment										
10323 - L.N. Curtis & Sons	INV894927	New Truck Blitzfire	Paid by EFT # 5515		12/11/2024	12/11/2024	12/11/2024		12/20/2024	5,261.10
Account 6700.110 - Capital Outlay Equipment Totals							Invoice Transactions	1		\$5,261.10
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$5,261.10
Division 000 - Non-Div Totals							Invoice Transactions	1		\$5,261.10
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$5,261.10
Fund 110 - Vehicle and Equipment Totals							Invoice Transactions	1		\$5,261.10



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 220 - Gas Tax										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6360.780 - Maint & Repairs Traffic Signals										
11248 - Bear Electrical Solutions, Inc.	24458	Traffic Signal Maintenance Services	Paid by Check # 105959		09/28/2024	12/12/2024	12/12/2024		12/20/2024	250.00
Account 6360.780 - Maint & Repairs Traffic Signals Totals										Invoice Transactions 1
										\$250.00
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Dec 2024 827-8	PG&E - 0423929827-8	Paid by Check # 105991		12/11/2024	12/17/2024	12/17/2024		12/20/2024	187.23
10463 - Pacific Gas & Electric	Dec 2024 535-3	PG&E - 6161832535-3	Paid by Check # 105991		12/11/2024	12/17/2024	12/17/2024		12/20/2024	412.38
10463 - Pacific Gas & Electric	Dec 2024 720-0	PG&E - 0167505720-0	Paid by Check # 105991		12/08/2024	12/17/2024	12/17/2024		12/20/2024	1,394.82
10463 - Pacific Gas & Electric	Dec 2024 202-3	PG&E - 6594070202-3	Paid by Check # 105991		12/08/2024	12/17/2024	12/17/2024		12/20/2024	143.08
10463 - Pacific Gas & Electric	Dec 2024 085-2	PG&E - 5434906085-2	Paid by Check # 105991		12/08/2024	12/17/2024	12/17/2024		12/20/2024	124.45
10463 - Pacific Gas & Electric	Dec 2024 353-7	PG&E - 9930567353-7	Paid by Check # 105991		12/07/2024	12/17/2024	12/17/2024		12/20/2024	98.55
10463 - Pacific Gas & Electric	Dec 2024 582-7	PG&E - 8161432582-7	Paid by Check # 105991		12/07/2024	12/17/2024	12/17/2024		12/20/2024	214.96
10463 - Pacific Gas & Electric	Dec 2024 943-2	PG&E - 6150212943-2	Paid by Check # 105991		12/07/2024	12/17/2024	12/17/2024		12/20/2024	105.74
Account 6380.300 - Utilities Gas & Electric Totals										Invoice Transactions 8
										\$2,681.21
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	July 24 56-104	2850 5th Ave	Paid by Check # 105980		07/31/2024	12/16/2024	12/16/2024		12/20/2024	87.09
10349 - Marina Coast Water District	July 24 56-095	2nd Ave	Paid by Check # 105980		07/31/2024	12/16/2024	12/16/2024		12/20/2024	177.74
Account 6380.500 - Utilities Water & Sewer Totals										Invoice Transactions 2
										\$264.83
Account 6400.740 - Material & Suppl Special Dept Suppl										
10540 - Sierra Springs & Alhambra	14225799 121324	209 Cypress Ave	Paid by Check # 105995		12/13/2024	12/12/2024	12/12/2024		12/20/2024	164.38
Account 6400.740 - Material & Suppl Special Dept Suppl Totals										Invoice Transactions 1
										\$164.38
Sub-Division 00 - Non-Subdiv Totals										Invoice Transactions 12
										\$3,360.42
Division 000 - Non-Div Totals										Invoice Transactions 12
										\$3,360.42
Department 000 - Non-Dept Totals										Invoice Transactions 12
										\$3,360.42
Fund 220 - Gas Tax Totals										Invoice Transactions 12
										\$3,360.42



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 222 - Measure X Trans Sfty/Investment										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.215 - Prof Svc Fin - Audit										
11476 - Chavan & Associates LLP	C&A-18507	Audit Service	Paid by Check # 105967		12/01/2024	12/11/2024	12/11/2024		12/20/2024	2,000.00
Account 6300.215 - Prof Svc Fin - Audit Totals							Invoice Transactions 1			<u>\$2,000.00</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 1			<u>\$2,000.00</u>
Division 000 - Non-Div Totals							Invoice Transactions 1			<u>\$2,000.00</u>
Department 000 - Non-Dept Totals							Invoice Transactions 1			<u>\$2,000.00</u>
Fund 222 - Measure X Trans Sfty/Investment Totals							Invoice Transactions 1			<u>\$2,000.00</u>



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 223 - FORA Dissolution										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.215 - Prof Svc Fin - Audit										
11476 - Chavan & Associates LLP	C&A-18507	Audit Service	Paid by Check # 105967		12/01/2024	12/11/2024	12/11/2024		12/20/2024	2,500.00
Account 6300.215 - Prof Svc Fin - Audit Totals							Invoice Transactions 1			\$2,500.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 1			\$2,500.00
Division 000 - Non-Div Totals							Invoice Transactions 1			\$2,500.00
Department 000 - Non-Dept Totals							Invoice Transactions 1			\$2,500.00
Fund 223 - FORA Dissolution Totals							Invoice Transactions 1			\$2,500.00



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 252 - CFD - Dunes No. 2015-1										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6360.700 - Maint & Repairs Roadways										
10005 - A-1 Sweeping Service	11-19-24	November Sweeping Service in the Dunes	Paid by Check # 105956		11/19/2024	12/12/2024	12/12/2024		12/20/2024	660.00
Account 6360.700 - Maint & Repairs Roadways Totals							Invoice Transactions 1			<u>\$660.00</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 1			<u>\$660.00</u>
Division 000 - Non-Div Totals							Invoice Transactions 1			<u>\$660.00</u>
Department 000 - Non-Dept Totals							Invoice Transactions 1			<u>\$660.00</u>
Fund 252 - CFD - Dunes No. 2015-1 Totals							Invoice Transactions 1			<u>\$660.00</u>



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 255 - Housing Assistance Fund										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6600.400 - Other Charges - Fees										
10463 - Pacific Gas & Electric	Dec 2024 340-8	PG&E - 8376495340-8	Paid by Check # 105991		12/11/2024	12/17/2024	12/17/2024		12/20/2024	36.12
Account 6600.400 - Other Charges - Fees Totals							Invoice Transactions 1			\$36.12
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 1			\$36.12
Division 000 - Non-Div Totals							Invoice Transactions 1			\$36.12
Department 000 - Non-Dept Totals							Invoice Transactions 1			\$36.12
Fund 255 - Housing Assistance Fund Totals							Invoice Transactions 1			\$36.12



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 462 - City Capital Projects										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10316 - Kimley-Horn & Associates	29947630	Imjin Parkway PS&E	Paid by Check # 105977		10/31/2024	12/11/2024	12/11/2024		12/20/2024	11,197.50
12126 - Integral Consulting Inc.	0028424	Marina Coastal Hazard Managed Retreat Policy	Paid by EFT # 5513		12/16/2024	12/17/2024	12/17/2024		12/20/2024	2,015.00
10462 - Pacific Crest Engineering	14431	Dunes City Park Project	Paid by EFT # 5517		11/30/2024	12/16/2024	12/16/2024		12/20/2024	1,760.00
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	3		<u>\$14,972.50</u>
Account 6700.105 - Capital Outlay Construction										
11957 - Flock Group, Inc. / Flock Safety	INV-53493	Pole Replacement (Hit/Run case)	Paid by Check # 105972		12/15/2024	12/16/2024	12/16/2024		12/20/2024	500.00
Account 6700.105 - Capital Outlay Construction Totals							Invoice Transactions	1		<u>\$500.00</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	4		<u>\$15,472.50</u>
Division 000 - Non-Div Totals							Invoice Transactions	4		<u>\$15,472.50</u>
Department 000 - Non-Dept Totals							Invoice Transactions	4		<u>\$15,472.50</u>
Fund 462 - City Capital Projects Totals							Invoice Transactions	4		<u>\$15,472.50</u>



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 555 - Marina Airport										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10315 - Keyser Marston Associates	0039068	Professional Services - Joby EIFD - August 2024	Paid by EFT # 5514		09/09/2024	12/10/2024	12/10/2024		12/20/2024	1,032.50
Account 6300.570 - Prof Svc Other Totals										Invoice Transactions 1 \$1,032.50
Account 6380.120 - Utilities Comm Mobile & Pager										
10603 - Verizon Wireless	6100789539	Monthly Verizon Bill- 308174766	Paid by EFT # 5522		12/10/2024	12/18/2024	12/18/2024		12/20/2024	51.64
Account 6380.120 - Utilities Comm Mobile & Pager Totals										Invoice Transactions 1 \$51.64
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Nov 2024 56-051	721 Neeson Rd (000056-051)	Paid by Check # 105980		11/27/2024	12/16/2024	12/10/2024		12/20/2024	255.42
10349 - Marina Coast Water District	Nov 2024 56-096	3271 Imjin Rd (000056-096)	Paid by Check # 105980		11/27/2024	12/16/2024	12/10/2024		12/20/2024	110.48
10349 - Marina Coast Water District	Nov 2024 56-097	3200 Imjin Rd (000056-097)	Paid by Check # 105980		11/27/2024	12/16/2024	12/10/2024		12/20/2024	586.70
10349 - Marina Coast Water District	Nov 2024 56-044	781 Neeson Rd Bldg 520 (000056 044)	Paid by Check # 105980		11/27/2024	12/16/2024	12/11/2024		12/20/2024	176.18
10432 - Monterey One Water - former MRWPCA	Nov 2024 0142	3261 Imjin Rd (13-000142)	Paid by Check # 105983		11/30/2024	12/24/2024	12/10/2024		12/20/2024	64.30
10432 - Monterey One Water - former MRWPCA	Nov 2024 0143	3220 Imjin Rd (13-000143)	Paid by Check # 105983		11/30/2024	12/24/2024	12/10/2024		12/20/2024	38.70
Account 6380.500 - Utilities Water & Sewer Totals										Invoice Transactions 6 \$1,231.78
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel										
10181 - Dave's Repair Service	37721	Marina Airport 781 Neeson Rd	Paid by Check # 105969		12/05/2024	12/16/2024	12/16/2024		12/20/2024	233.75
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel Totals										Invoice Transactions 1 \$233.75
Sub-Division 00 - Non-Subdiv Totals										Invoice Transactions 9 \$2,549.67
Division 000 - Non-Div Totals										Invoice Transactions 9 \$2,549.67
Department 000 - Non-Dept Totals										Invoice Transactions 9 \$2,549.67
Fund 555 - Marina Airport Totals										Invoice Transactions 9 \$2,549.67



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 556 - Preston Park NonProfit Corp										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.215 - Prof Svc Fin - Audit										
11476 - Chavan & Associates LLP	C&A-18507	Audit Service	Paid by Check # 105967		12/01/2024	12/11/2024	12/11/2024		12/20/2024	2,025.00
Account 6300.215 - Prof Svc Fin - Audit Totals							Invoice Transactions 1			\$2,025.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 1			\$2,025.00
Division 000 - Non-Div Totals							Invoice Transactions 1			\$2,025.00
Department 000 - Non-Dept Totals							Invoice Transactions 1			\$2,025.00
Fund 556 - Preston Park NonProfit Corp Totals							Invoice Transactions 1			\$2,025.00



Accounts Payable by G/L Distribution Report

Payment Date Range 12/20/24 - 12/20/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 557 - Abrams B NonProfit Corp										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.215 - Prof Svc Fin - Audit										
11476 - Chavan & Associates LLP	C&A-18507	Audit Service	Paid by Check # 105967		12/01/2024	12/11/2024	12/11/2024		12/20/2024	1,425.00
Account 6300.215 - Prof Svc Fin - Audit Totals							Invoice Transactions	1		\$1,425.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$1,425.00
Division 000 - Non-Div Totals							Invoice Transactions	1		\$1,425.00
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$1,425.00
Fund 557 - Abrams B NonProfit Corp Totals							Invoice Transactions	1		\$1,425.00
Grand Totals							Invoice Transactions	119		\$223,393.13



Accounts Payable by G/L Distribution Report

Payment Date Range 01/03/25 - 01/03/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 120 - City Mgr/HR/Risk										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.010 - Prof Svc Admin - Muni Code										
10149 - Code Publishing Inc. - General Code	GCI0016301	MMC WebUpdate	Paid by Check # 106013		12/23/2024	12/23/2024	12/23/2024		01/03/2025	171.50
Account 6300.010 - Prof Svc Admin - Muni Code Totals							Invoice Transactions 1			\$171.50
Account 6300.465 - Prof Svc Legal - Special Counsel										
11425 - Formation Environmental, LLC	9014	Professional Services - GSA GSPlan Task 9 - October-November 202	Paid by EFT # 5576		11/24/2024	12/23/2024	12/23/2024		01/03/2025	577.50
Account 6300.465 - Prof Svc Legal - Special Counsel Totals							Invoice Transactions 1			\$577.50
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel										
10416 - Monterey County Petroleum-Sturdy Oil Co.	269243	City Fuel	Paid by Check # 106030		11/25/2024	12/19/2024	12/19/2024		01/03/2025	93.73
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel Totals							Invoice Transactions 1			\$93.73
Account 6400.565 - Material & Suppl Office Supplies										
10732 - Office Depot-General Account	400453104001	HP Color Laser Pro Printer	Paid by Check # 106034		12/10/2024	12/23/2024	12/23/2024		01/03/2025	360.30
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions 1			\$360.30
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 4			\$1,203.03
Division 000 - Non-Div Totals							Invoice Transactions 4			\$1,203.03
Department 120 - City Mgr/HR/Risk Totals							Invoice Transactions 4			\$1,203.03
Department 130 - Finance										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6400.565 - Material & Suppl Office Supplies										
10732 - Office Depot-General Account	402185406001	Office Supplies-Finance	Paid by Check # 106034		12/10/2024	12/23/2024	12/23/2024		01/03/2025	605.40
10732 - Office Depot-General Account	402188547001	Office Supplies-Finance	Paid by Check # 106034		12/10/2024	12/23/2024	12/23/2024		01/03/2025	487.35
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions 2			\$1,092.75
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 2			\$1,092.75
Division 000 - Non-Div Totals							Invoice Transactions 2			\$1,092.75
Department 130 - Finance Totals							Invoice Transactions 2			\$1,092.75
Department 150 - City Attorney										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc										
10257 - Goldfarb & Lipman	479187	General - November 2024	Paid by EFT # 5577		12/19/2024	12/19/2024	12/19/2024		01/03/2025	511.00



Accounts Payable by G/L Distribution Report

Payment Date Range 01/03/25 - 01/03/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 150 - City Attorney										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc										
10257 - Goldfarb & Lipman	479188	The Dunes - November 2024	Paid by EFT # 5577		12/19/2024	12/19/2024	12/19/2024		01/03/2025	438.00
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc Totals							Invoice Transactions	2		\$949.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	2		\$949.00
Division 000 - Non-Div Totals							Invoice Transactions	2		\$949.00
Department 150 - City Attorney Totals							Invoice Transactions	2		\$949.00
Department 190 - Citywide Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6360.570 - Maint & Repairs Other Svc Agr										
10129 - Cintas Corporation	4215386527	Mat Service City Hall	Paid by Check # 106012		12/20/2024	12/23/2024	12/23/2024		01/03/2025	61.72
Account 6360.570 - Maint & Repairs Other Svc Agr Totals							Invoice Transactions	1		\$61.72
Account 6380.150 - Utilities Comm Phone System										
10758 - AT & T CALNET3	000022750926	CALNET3-9391023491 (884-9654)	Paid by Check # 106007		12/15/2024	12/23/2024	12/23/2024		01/03/2025	93.44
10758 - AT & T CALNET3	000022750918	CALNET3-9391023482 (884-0985)	Paid by Check # 106007		12/15/2024	12/23/2024	12/23/2024		01/03/2025	32.44
10758 - AT & T CALNET3	000022750925	CALNET3-9391023490 (884-9568)	Paid by Check # 106007		12/15/2024	12/23/2024	12/23/2024		01/03/2025	61.77
Account 6380.150 - Utilities Comm Phone System Totals							Invoice Transactions	3		\$187.65
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Dec 2024 56-020	304 Hillcrest Ave	Paid by Check # 106028		12/13/2024	12/19/2024	12/19/2024		01/03/2025	99.56
10349 - Marina Coast Water District	Dec 2024 56-018	208 Palm Ave	Paid by Check # 106028		12/13/2024	12/19/2024	12/19/2024		01/03/2025	241.38
10349 - Marina Coast Water District	Dec 2024 56-017	208 Palm Ave Unit A	Paid by Check # 106028		12/13/2024	12/19/2024	12/19/2024		01/03/2025	71.59
10432 - Monterey One Water - former MRWPCA	Nov 2024 0009	208 Palm Ave	Paid by Check # 106031		11/30/2024	12/09/2024	12/09/2024		01/03/2025	257.20
10432 - Monterey One Water - former MRWPCA	Nov 2024 1627	211 Hillcrest Ave	Paid by Check # 106031		11/30/2024	12/11/2024	12/11/2024		01/03/2025	282.92
10432 - Monterey One Water - former MRWPCA	Nov 2024 0192	3200 Del Monte Blvd	Paid by Check # 106031		11/30/2024	12/11/2024	12/11/2024		01/03/2025	64.30



Accounts Payable by G/L Distribution Report

Payment Date Range 01/03/25 - 01/03/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 190 - Citywide Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.500 - Utilities Water & Sewer										
10432 - Monterey One Water - former MRWPCA	Nov 2024 2930	3200 Imjin Rd	Paid by Check # 106031		11/30/2024	12/11/2024	12/11/2024		01/03/2025	1,414.60
10432 - Monterey One Water - former MRWPCA	Nov 2024 1708	304 Hillcrest Ave	Paid by Check # 106031		11/30/2024	12/11/2024	12/11/2024		01/03/2025	64.30
10432 - Monterey One Water - former MRWPCA	Nov 2024 3451	0 Seaside Ave & Reservation Rd	Paid by Check # 106031		11/30/2024	12/11/2024	12/11/2024		01/03/2025	70.73
10432 - Monterey One Water - former MRWPCA	Nov 2024 3245	3254 Abdy Way	Paid by Check # 106031		11/30/2024	12/11/2024	12/11/2024		01/03/2025	64.30
10432 - Monterey One Water - former MRWPCA	Nov 2024 4675	306 Reservation Rd	Paid by Check # 106031		11/30/2024	12/11/2024	12/11/2024		01/03/2025	112.09
10432 - Monterey One Water - former MRWPCA	Nov 2024 3949	209 Cypress Ave	Paid by Check # 106031		11/30/2024	12/11/2024	12/11/2024		01/03/2025	128.60
10432 - Monterey One Water - former MRWPCA	Nov 2024 0325	2800 2nd Ave	Paid by Check # 106031		11/30/2024	12/11/2024	12/11/2024		01/03/2025	64.30
10432 - Monterey One Water - former MRWPCA	Sept 2024 1627	211 Hillcrest Ave	Paid by Check # 106031		09/30/2024	12/11/2024	12/11/2024		01/03/2025	257.20
10432 - Monterey One Water - former MRWPCA	Sept 2024 3451	0 Seaside Ave & Reservation Rd	Paid by Check # 106031		09/30/2024	12/11/2024	12/11/2024		01/03/2025	64.30
10432 - Monterey One Water - former MRWPCA	Sept 2024 4675	306 Reservation Rd	Paid by Check # 106031		09/30/2024	12/11/2024	12/11/2024		01/03/2025	101.90
10432 - Monterey One Water - former MRWPCA	Sept 2024 0183	4th Ave Dy Dr	Paid by Check # 106031		09/30/2024	12/11/2024	12/11/2024		01/03/2025	385.80
Account 6380.500 - Utilities Water & Sewer Totals								Invoice Transactions	17	\$3,745.07
Account 6400.565 - Material & Suppl Office Supplies										
10540 - Sierra Springs & Alhambra	7266038 122024	Water Cooler Rentals and Replacement Water	Paid by Check # 106039		12/20/2024	12/23/2024	12/23/2024		01/03/2025	156.38
Account 6400.565 - Material & Suppl Office Supplies Totals								Invoice Transactions	1	\$156.38
Sub-Division 00 - Non-Subdiv Totals								Invoice Transactions	22	\$4,150.82
Division 000 - Non-Div Totals								Invoice Transactions	22	\$4,150.82
Department 190 - Citywide Non-Dept Totals								Invoice Transactions	22	\$4,150.82



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 210 - Police										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6360.360 - Maint & Repairs Janitorial										
10080 - Branch's Janitorial	228858	Janitorial Service - Police/Fire/Airport December 2024	Paid by EFT # 5573		12/25/2024	12/23/2024	12/23/2024		01/03/2025	1,308.34
Account 6360.360 - Maint & Repairs Janitorial Totals									Invoice Transactions 1	\$1,308.34
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel										
10416 - Monterey County Petroleum-Sturdy Oil Co.	269243	City Fuel	Paid by Check # 106030		11/25/2024	12/19/2024	12/19/2024		01/03/2025	3,561.89
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel Totals									Invoice Transactions 1	\$3,561.89
Account 6600.455 - Other Charges Leased Parking										
12070 - Open Road Investors, LLC	1024	Parking Rental Fees - January 2025	Paid by Check # 106036		12/21/2024	12/23/2024	12/23/2024		01/03/2025	2,000.00
Account 6600.455 - Other Charges Leased Parking Totals									Invoice Transactions 1	\$2,000.00
Sub-Division 00 - Non-Subdiv Totals									Invoice Transactions 3	\$6,870.23
Division 000 - Non-Div Totals									Invoice Transactions 3	\$6,870.23
Department 210 - Police Totals									Invoice Transactions 3	\$6,870.23
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10841 - Carmel Fire Protection Associates - Art Black	124567	Plan review & inspections for Sea Haven Townhome Lot 158	Paid by Check # 106011		12/21/2024	12/23/2024	12/23/2024		01/03/2025	230.00
Account 6300.570 - Prof Svc Other Totals									Invoice Transactions 1	\$230.00
Account 6360.360 - Maint & Repairs Janitorial										
10080 - Branch's Janitorial	228858	Janitorial Service - Police/Fire/Airport December 2024	Paid by EFT # 5573		12/25/2024	12/23/2024	12/23/2024		01/03/2025	516.66
Account 6360.360 - Maint & Repairs Janitorial Totals									Invoice Transactions 1	\$516.66
Account 6360.570 - Maint & Repairs Other Svc Agr										
10129 - Cintas Corporation	4215386556	Shop towels	Paid by Check # 106012		12/20/2024	12/23/2024	12/23/2024		01/03/2025	159.99
12146 - MRC Smart Tech. Solutions/MR COPY INC DBA:XBS-WEST	IN4535153	Maintenance Contract - 10/17/24 to 12/05/24	Paid by Check # 106032		12/06/2024	12/19/2024	12/19/2024		01/03/2025	50.50
Account 6360.570 - Maint & Repairs Other Svc Agr Totals									Invoice Transactions 2	\$210.49
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel										
10416 - Monterey County Petroleum-Sturdy Oil Co.	269243	City Fuel	Paid by Check # 106030		11/25/2024	12/19/2024	12/19/2024		01/03/2025	1,426.95
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel Totals									Invoice Transactions 1	\$1,426.95



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6400.740 - Material & Suppl Special Dept Suppl										
10927 - Ace Hardware - Fire Dept.	090207	Station 2 cleaning supplies	Paid by Check # 106003		12/16/2024	12/19/2024	12/19/2024		01/03/2025	12.00
Account 6400.740 - Material & Suppl Special Dept Suppl Totals							Invoice Transactions 1			\$12.00
Account 6400.800 - Material & Suppl Uniform										
10780 - Allstar Fire Equipment Inc.	261004	Station Boots for FF Erik Prader	Paid by EFT # 5572		12/18/2024	12/23/2024	12/23/2024		01/03/2025	367.44
10323 - L.N. Curtis & Sons	INV897582	Station Boots for FF Phillip Penrose Gonzales	Paid by EFT # 5579		12/19/2024	12/23/2024	12/23/2024		01/03/2025	215.39
Account 6400.800 - Material & Suppl Uniform Totals							Invoice Transactions 2			\$582.83
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 8			\$2,978.93
Division 000 - Non-Div Totals							Invoice Transactions 8			\$2,978.93
Department 250 - Fire Totals							Invoice Transactions 8			\$2,978.93
Department 310 - Public Works										
Division 311 - Buildings & Grounds										
Sub-Division 00 - Non-Subdiv										
Account 6360.065 - Maint & Repairs Bdg NonFlagship										
10080 - Branch's Janitorial	228860	Custodial Services for December 2024	Paid by EFT # 5573		12/25/2024	12/19/2024	12/19/2024		01/03/2025	2,886.35
10080 - Branch's Janitorial	228861	Scout House Restrooms	Paid by EFT # 5573		12/25/2024	12/19/2024	12/19/2024		01/03/2025	1,275.00
10181 - Dave's Repair Service	37944DG	Monthly Site Inspections	Paid by Check # 106014		12/05/2024	12/09/2024	12/09/2024		01/03/2025	275.00
10237 - Ferguson Enterprise , Inc. # 1423	5609161	Piston Assembly	Paid by Check # 106019		11/26/2024	12/09/2024	12/09/2024		01/03/2025	31.72
10239 - First Alarm	861589	2660 5th Ave Corp Yard	Paid by EFT # 5575		12/15/2024	12/19/2024	12/19/2024		01/03/2025	390.48
10250 - Gavilan Pest Control	0166950	120 Seaside Circle	Paid by Check # 106020		12/05/2024	12/09/2024	12/09/2024		01/03/2025	80.00
10250 - Gavilan Pest Control	0166770	2660 5th Ave	Paid by Check # 106020		12/05/2024	12/09/2024	12/09/2024		01/03/2025	105.00
10250 - Gavilan Pest Control	0166949	211 Hillcrest Ave	Paid by Check # 106020		12/02/2024	12/09/2024	12/09/2024		01/03/2025	82.00
Account 6360.065 - Maint & Repairs Bdg NonFlagship Totals							Invoice Transactions 8			\$5,125.55
Account 6360.315 - Maint & Repairs HVAC										
10187 - Della Mora Heating, Inc.	16405	Finance Department	Paid by Check # 106015		12/19/2024	12/19/2024	12/19/2024		01/03/2025	322.50
Account 6360.315 - Maint & Repairs HVAC Totals							Invoice Transactions 1			\$322.50



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 310 - Public Works										
Division 311 - Buildings & Grounds										
Sub-Division 00 - Non-Subdiv										
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Dec 2024 56-014	3200 Del Monte Blvd	Paid by Check # 106028		12/05/2024	12/09/2024	12/09/2024		01/03/2025	1,763.88
10349 - Marina Coast Water District	Aug 2024 56-106	306 Reservation Rd	Paid by Check # 106028		08/09/2024	12/17/2024	12/17/2024		01/03/2025	24.78
10349 - Marina Coast Water District	Dec 2024 56-001	209-13 Cypress Ave	Paid by Check # 106028		12/13/2024	12/17/2024	12/17/2024		01/03/2025	197.90
10349 - Marina Coast Water District	Dec 2024 56-019	211 Hillcrest Ave	Paid by Check # 106028		12/13/2024	12/19/2024	12/19/2024		01/03/2025	800.32
Account 6380.500 - Utilities Water & Sewer Totals							Invoice Transactions 4			\$2,786.88
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel										
10416 - Monterey County Petroleum-Sturdy Oil Co.	269243	City Fuel	Paid by Check # 106030		11/25/2024	12/19/2024	12/19/2024		01/03/2025	140.61
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel Totals							Invoice Transactions 1			\$140.61
Account 6400.733 - Material & Suppl Signs										
10967 - Monterey Signs, Inc.	25770	Signs	Paid by EFT # 5580		12/10/2024	12/09/2024	12/09/2024		01/03/2025	355.06
Account 6400.733 - Material & Suppl Signs Totals							Invoice Transactions 1			\$355.06
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 15			\$8,730.60
Division 311 - Buildings & Grounds Totals							Invoice Transactions 15			\$8,730.60
Division 313 - Vehicle Maint										
Sub-Division 00 - Non-Subdiv										
Account 6360.690 - Maint & Repairs Supplies										
12145 - Jose A. Hernandez / Monterey Transmission LLC	3946	2017 Chevy Caprice PD	Paid by Check # 106024		12/10/2024	12/09/2024	12/09/2024		01/03/2025	155.00
Account 6360.690 - Maint & Repairs Supplies Totals							Invoice Transactions 1			\$155.00
Account 6360.850 - Maint & Repairs Vehicle										
12150 - DJS Inc. / Wayside Garage	7017123	2014 Ford Fusion SE Hybrid PD	Paid by Check # 106017		12/17/2024	12/17/2024	12/17/2024		01/03/2025	4,032.80
12150 - DJS Inc. / Wayside Garage	7017042	2014 Ford Fusion SE Hybrid PD	Paid by Check # 106017		12/13/2024	12/19/2024	12/19/2024		01/03/2025	232.10
12145 - Jose A. Hernandez / Monterey Transmission LLC	3865	2017 Chevy Caprice PD	Paid by Check # 106024		12/06/2024	12/09/2024	12/09/2024		01/03/2025	1,831.21
12138 - M.C. LLC / Jiffy Lube	41840676	FD F150 2022 2201-01	Paid by Check # 106026		12/20/2024	12/19/2024	12/19/2024		01/03/2025	113.50
10367 - Mark's Barn Auto Body	2210	PD Unit 825	Paid by Check # 106029		12/16/2024	12/19/2024	12/19/2024		01/03/2025	3,337.22



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 310 - Public Works										
Division 313 - Vehicle Maint										
Sub-Division 00 - Non-Subdiv										
Account 6360.850 - Maint & Repairs Vehicle										
10505 - RDO Equipment Co.	W7148638	Engine Service Palm	Paid by Check # 106038		12/17/2024	12/17/2024	12/17/2024		01/03/2025	1,356.86
Account 6360.850 - Maint & Repairs Vehicle Totals							Invoice Transactions	6		\$10,903.69
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	7		\$11,058.69
Division 313 - Vehicle Maint Totals							Invoice Transactions	7		\$11,058.69
Department 310 - Public Works Totals							Invoice Transactions	22		\$19,789.29
Department 410 - Planning										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10515 - Rincon Consultants, Inc.	61875	Marina Grant Support and Prohousing	Paid by EFT # 5581		12/11/2024	12/20/2024	12/20/2024		01/03/2025	36,791.68
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	1		\$36,791.68
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel										
10416 - Monterey County Petroleum-Sturdy Oil Co.	269243	City Fuel	Paid by Check # 106030		11/25/2024	12/19/2024	12/19/2024		01/03/2025	93.73
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel Totals							Invoice Transactions	1		\$93.73
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	2		\$36,885.41
Division 000 - Non-Div Totals							Invoice Transactions	2		\$36,885.41
Department 410 - Planning Totals							Invoice Transactions	2		\$36,885.41
Department 420 - Engineering										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.175 - Prof Svc Eng Svc- Rev Funded Plan Check										
10171 - CSG Consultants	59251	Sea Haven Inspection Phase 3B	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	8,037.00
10171 - CSG Consultants	59252	Sea Haven Inspections Phase 4	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	8,379.00
Account 6300.175 - Prof Svc Eng Svc- Rev Funded Plan Check Totals							Invoice Transactions	2		\$16,416.00
Account 6300.185 - Prof Svc Engineering Svs-Staff Augment										
10171 - CSG Consultants	59231	Staff Augmentation	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	7,239.00
Account 6300.185 - Prof Svc Engineering Svs-Staff Augment Totals							Invoice Transactions	1		\$7,239.00



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 420 - Engineering										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.190 - Prof Svc Engineering Svc Interagency										
10171 - CSG Consultants	59232	RWQCB	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	912.00
10171 - CSG Consultants	59233	MCWD	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	1,368.00
10171 - CSG Consultants	59234	TAMC	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	912.00
10171 - CSG Consultants	59235	FORA	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	684.00
Account 6300.190 - Prof Svc Engineering Svc Interagency Totals										Invoice Transactions 4
										\$3,876.00
Account 6330.200 - Fee Agr Costs - Engineering										
11776 - Bianca E. Koenig - BEK Collective	030-005-001	Dunes Roundabout	Paid by Check # 106009		12/09/2024	12/09/2024	12/09/2024		01/03/2025	1,726.25
10171 - CSG Consultants	59238	Dunes Hilltop Park Inspections	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	1,653.00
10171 - CSG Consultants	59239	Dunes Op Site 1A	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	912.00
10171 - CSG Consultants	59240	Dunes Phase 1B Promenade	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	1,140.00
10171 - CSG Consultants	59241	Dunes Phase 2 West	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	2,052.00
10171 - CSG Consultants	59243	Dunes Phase 2 West Inspections	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	7,353.00
10171 - CSG Consultants	59245	Dunes Promenade 1B Inspections	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	6,099.00
10171 - CSG Consultants	59247	Inspections dunes Phase 3 North Improvements	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	1,197.00
10171 - CSG Consultants	59248	L-1 Lightfighter Village (229 Hayes)	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	5,814.00
10171 - CSG Consultants	59250	Marina Station Inspections Phase 1 and 2	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	7,745.00
10171 - CSG Consultants	59255	Seacrest Apartments - 3108 Seacrest Ave	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	1,368.00
10171 - CSG Consultants	59256	Via Del Mar	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	1,368.00
10171 - CSG Consultants	59257	Via Del Mar Subdivision (3320 Abdy Way)	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	2,223.00
Account 6330.200 - Fee Agr Costs - Engineering Totals										Invoice Transactions 13
										\$40,650.25



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Fund 100 - General Fund										
Department 420 - Engineering										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6600.490 - Other Charges Membership Prof Orgs										
11110 - American Public Works Association - APWA	000860432	APWA Memberships 6 members	Paid by Check # 106005		11/11/2024	12/19/2024	12/19/2024		01/03/2025	1,193.00
Account 6600.490 - Other Charges Membership Prof Orgs Totals							Invoice Transactions	1		\$1,193.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	21		\$69,374.25
Division 000 - Non-Div Totals							Invoice Transactions	21		\$69,374.25
Department 420 - Engineering Totals							Invoice Transactions	21		\$69,374.25
Department 430 - Building Inspection										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.070 - Prof Svc Building Plan Check & Inspection										
10171 - CSG Consultants	59253	Sea Haven Phase 4 Map/Plan Review	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	456.00
Account 6300.070 - Prof Svc Building Plan Check & Inspection Totals							Invoice Transactions	1		\$456.00
Account 6360.342 - Maint & Repairs IT - System Annual Maint										
11131 - Online Solutions LLC - Citizenserve	5867	Building Department	Paid by Check # 106035		12/04/2024	12/19/2024	12/19/2024		01/03/2025	1,331.51
Account 6360.342 - Maint & Repairs IT - System Annual Maint Totals							Invoice Transactions	1		\$1,331.51
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	2		\$1,787.51
Division 000 - Non-Div Totals							Invoice Transactions	2		\$1,787.51
Department 430 - Building Inspection Totals							Invoice Transactions	2		\$1,787.51
Department 510 - Recreation & Culture										
Division 100 - Admin										
Sub-Division 00 - Non-Subdiv										
Account 6380.150 - Utilities Comm Phone System										
10053 - AT & T	Dec 2024 520 5	AT&T 831-582-9957 520 5	Paid by Check # 106006		12/13/2024	12/23/2024	12/23/2024		01/03/2025	393.36
Account 6380.150 - Utilities Comm Phone System Totals							Invoice Transactions	1		\$393.36
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel										
10416 - Monterey County Petroleum-Sturdy Oil Co.	269243	City Fuel	Paid by Check # 106030		11/25/2024	12/19/2024	12/19/2024		01/03/2025	234.34
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel Totals							Invoice Transactions	1		\$234.34
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	2		\$627.70
Division 100 - Admin Totals							Invoice Transactions	2		\$627.70
Department 510 - Recreation & Culture Totals							Invoice Transactions	2		\$627.70
Fund 100 - General Fund Totals							Invoice Transactions	90		\$145,708.92



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 220 - Gas Tax										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Dec 2024 080-9	5th Ave Bldg 1A-136 (3479881080-9)	Paid by Check # 106037		12/07/2024	12/19/2024	12/19/2024		01/03/2025	25.46
10463 - Pacific Gas & Electric	Dec 2024 851-0	PG&E - 3440977851-0	Paid by Check # 106037		12/13/2024	12/23/2024	12/23/2024		01/03/2025	222.75
Account 6380.300 - Utilities Gas & Electric Totals									Invoice Transactions 2	\$248.21
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	July 24 56-049	Imjin Rd (Irrigation/Backflow Accts)	Paid by Check # 106028		07/31/2024	12/17/2024	12/17/2024		01/03/2025	177.74
10349 - Marina Coast Water District	July 24 56-037	2nd Ave	Paid by Check # 106028		07/31/2024	12/17/2024	12/17/2024		01/03/2025	177.74
10349 - Marina Coast Water District	July 24 56-036	2nd Ave/Divarty & Intergarrison	Paid by Check # 106028		07/31/2024	12/17/2024	12/17/2024		01/03/2025	182.64
10349 - Marina Coast Water District	Dec 2024 56-024	Del Monte/Palm	Paid by Check # 106028		12/13/2024	12/17/2024	12/17/2024		01/03/2025	190.34
10349 - Marina Coast Water District	Dec 2024 56-027	Calif Ave at Reindollar	Paid by Check # 106028		12/13/2024	12/19/2024	12/19/2024		01/03/2025	65.06
10349 - Marina Coast Water District	Dec 2024 56-022	Reser/Marina Auto Stereo/Irrigation	Paid by Check # 106028		12/13/2024	12/19/2024	12/19/2024		01/03/2025	65.06
Account 6380.500 - Utilities Water & Sewer Totals									Invoice Transactions 6	\$858.58
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel										
10416 - Monterey County Petroleum-Sturdy Oil Co.	269243	City Fuel	Paid by Check # 106030		11/25/2024	12/19/2024	12/19/2024		01/03/2025	704.92
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel Totals									Invoice Transactions 1	\$704.92
Sub-Division 00 - Non-Subdiv Totals									Invoice Transactions 9	\$1,811.71
Division 000 - Non-Div Totals									Invoice Transactions 9	\$1,811.71
Department 000 - Non-Dept Totals									Invoice Transactions 9	\$1,811.71
Fund 220 - Gas Tax Totals									Invoice Transactions 9	\$1,811.71



Accounts Payable by G/L Distribution Report

Payment Date Range 01/03/25 - 01/03/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 223 - FORA Dissolution										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10502 - RANDAZZO ENTERPRISES, INC.	056939	Blight Removal 2024 Project	Paid by Check # 106043		12/18/2024	12/23/2024	12/23/2024		01/03/2025	578,732.21
11884 - National Construction Rentals, Inc.	7660077	2nd Ave & 8th Street Fencing	Paid by Check # 106033		12/04/2024	12/09/2024	12/09/2024		01/03/2025	363.12
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	2		\$579,095.33
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	2		\$579,095.33
Division 000 - Non-Div Totals							Invoice Transactions	2		\$579,095.33
Department 000 - Non-Dept Totals							Invoice Transactions	2		\$579,095.33
Fund 223 - FORA Dissolution Totals							Invoice Transactions	2		\$579,095.33



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Payment Date Range 01/03/25 - 01/03/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 225 - National Park Service										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.500 - Utilities Water & Sewer										
10432 - Monterey One Water - former MRWPCA	Nov 2024 0183	4th Ave Dy Dr	Paid by Check # 106031		11/30/2024	12/11/2024	12/11/2024		01/03/2025	385.80
10432 - Monterey One Water - former MRWPCA	Sept 2024 2930	3200 Imjin Rd	Paid by Check # 106031		09/30/2024	12/11/2024	12/11/2024		01/03/2025	1,286.00
Account 6380.500 - Utilities Water & Sewer Totals							Invoice Transactions	2		<u>\$1,671.80</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	2		<u>\$1,671.80</u>
Division 000 - Non-Div Totals							Invoice Transactions	2		<u>\$1,671.80</u>
Department 000 - Non-Dept Totals							Invoice Transactions	2		<u>\$1,671.80</u>
Fund 225 - National Park Service Totals							Invoice Transactions	2		<u>\$1,671.80</u>



Accounts Payable by G/L Distribution Report

Payment Date Range 01/03/25 - 01/03/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 422 - Capital Projects - Measure X										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
11847 - BKF Engineers	24111102	Marina Pavement Mangement Program Slurry Seal Streets	Paid by Check # 106010		11/21/2024	12/19/2024	12/19/2024		01/03/2025	2,184.00
11847 - BKF Engineers	24111204	Marina Pavement Mangement Program	Paid by Check # 106010		11/21/2024	12/19/2024	12/19/2024		01/03/2025	1,684.50
10171 - CSG Consultants	59227	Annual Street Resurfacing	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	4,503.00
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	3		<u>\$8,371.50</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	3		<u>\$8,371.50</u>
Division 000 - Non-Div Totals							Invoice Transactions	3		<u>\$8,371.50</u>
Department 000 - Non-Dept Totals							Invoice Transactions	3		<u>\$8,371.50</u>
Fund 422 - Capital Projects - Measure X Totals							Invoice Transactions	3		<u>\$8,371.50</u>



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Payment Date Range 01/03/25 - 01/03/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 462 - City Capital Projects										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10268 - Harris & Associates	65516	Imjin Parkway Improvement Plan	Paid by Check # 106022		12/09/2024	12/19/2024	12/19/2024		01/03/2025	101,068.33
12136 - Honeywell International Inc.	5268709289	Fire Station Flex Alert Subscription - Resolution 2024-133	Paid by Check # 106023		12/18/2024	12/23/2024	12/23/2024		01/03/2025	960.00
10349 - Marina Coast Water District	12-12-24	Imjin Parkway Landscape	Paid by Check # 106042		12/12/2024	12/17/2024	12/17/2024		01/03/2025	153,288.00
10515 - Rincon Consultants, Inc.	62072	Marina Downtown Vitalization SP and EIR	Paid by EFT # 5581		12/13/2024	12/20/2024	12/20/2024		01/03/2025	13,656.12
10171 - CSG Consultants	59228	Imjin Parkway Widening	Paid by EFT # 5574		12/12/2024	12/19/2024	12/19/2024		01/03/2025	5,016.00
10171 - CSG Consultants	59229	Carmel Ave Storm Drain Improvements	Paid by EFT # 5574		12/19/2024	12/19/2024	12/19/2024		01/03/2025	513.00
10189 - Denise Duffy & Associates	9473	Salinas Ave Widening	Paid by Check # 106016		10/24/2024	12/17/2024	12/17/2024		01/03/2025	1,889.09
12140 - Eagle Hauling & Recycling, Inc	908543	Marina Equestrian Center	Paid by Check # 106018		12/17/2024	12/17/2024	12/17/2024		01/03/2025	975.00
10316 - Kimley-Horn & Associates	30053130	2021 Dev Impact Fee	Paid by Check # 106025		10/31/2024	12/19/2024	12/19/2024		01/03/2025	3,129.00
10831 - Kompan, Inc.	INV127131	Community Center	Paid by EFT # 5578		11/13/2024	12/09/2024	12/09/2024		01/03/2025	2,331.36
11278 - M3 Environmental Consulting, LLC	2429901	Marina Equestrian Center	Paid by Check # 106027		07/11/2024	12/09/2024	12/09/2024		01/03/2025	1,686.44
11266 - Verde Design, Inc.	15R-2207300	Glorya Jean Tate Park Improvements Project	Paid by Check # 106041		10/25/2024	12/17/2024	12/17/2024		01/03/2025	9,102.38
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions		12	\$293,614.72
Account 6700.110 - Capital Outlay Equipment										
12136 - Honeywell International Inc.	5268688462	Fire Station Alert Equipment - Resolution 2024-133	Paid by Check # 106023		12/16/2024	12/23/2024	12/23/2024		01/03/2025	79,320.37
Account 6700.110 - Capital Outlay Equipment Totals							Invoice Transactions		1	\$79,320.37
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions		13	\$372,935.09
Division 000 - Non-Div Totals							Invoice Transactions		13	\$372,935.09
Department 000 - Non-Dept Totals							Invoice Transactions		13	\$372,935.09
Fund 462 - City Capital Projects Totals							Invoice Transactions		13	\$372,935.09



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Payment Date Range 01/03/25 - 01/03/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 555 - Marina Airport										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6360.050 - Maint & Repairs Building										
10239 - First Alarm	859857	3200 Imjin Inspection, Monitoring Testing	Paid by EFT # 5575		12/15/2024	01/14/2025	12/18/2024		01/03/2025	293.04
10239 - First Alarm	861590	761 Neeson Rd Bldg 524- Monitoring Service	Paid by EFT # 5575		12/15/2024	01/14/2025	12/18/2024		01/03/2025	132.96
Account 6360.050 - Maint & Repairs Building Totals									Invoice Transactions 2	\$426.00
Account 6360.360 - Maint & Repairs Janitorial										
10080 - Branch's Janitorial	228858	Janitorial Service - Police/Fire/Airport December 2024	Paid by EFT # 5573		12/25/2024	12/23/2024	12/23/2024		01/03/2025	410.00
Account 6360.360 - Maint & Repairs Janitorial Totals									Invoice Transactions 1	\$410.00
Account 6360.450 - Maint & Repairs Maint & Repairs										
10728 - Ace Hardware-Public Works	090165	Airport Maintenance Supplies	Paid by Check # 106004		12/11/2024	12/20/2024	12/13/2024		01/03/2025	79.72
12153 - GOLDSTAR PRODUCTS, INC.	0080833-IN	Asphalt patch cases	Paid by Check # 106021		11/15/2024	12/18/2024	12/18/2024		01/03/2025	1,208.79
Account 6360.450 - Maint & Repairs Maint & Repairs Totals									Invoice Transactions 2	\$1,288.51
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Dec 2024 767-2	751 Neeson Rd Bldg 526 (2652040767-2)	Paid by Check # 106037		12/08/2024	12/26/2024	12/13/2024		01/03/2025	141.65
10463 - Pacific Gas & Electric	Dec 2024 608-2	3260 Imjin Ave Bldg 514 (7383993608-2)	Paid by Check # 106037		12/08/2024	12/26/2024	12/13/2024		01/03/2025	1,721.50
10463 - Pacific Gas & Electric	Dec 2024 288-5	781 Neeson Rd Bldg 520 (7175660288-5)	Paid by Check # 106037		12/08/2024	12/26/2024	12/13/2024		01/03/2025	325.84
10463 - Pacific Gas & Electric	Dec 2024 451-7	3271 Imjin Rd (8600650451-7)	Paid by Check # 106037		12/07/2024	12/24/2024	12/13/2024		01/03/2025	462.03
10463 - Pacific Gas & Electric	Dec 2024 347-0	3263 Imji Rd Bldg 519 (6258961347-0)	Paid by Check # 106037		12/07/2024	12/24/2024	12/13/2024		01/03/2025	1,000.26
10463 - Pacific Gas & Electric	Dec 2024 103-6	3200 Imjin Rd Bldg 507 (8030427103-6)	Paid by Check # 106037		12/07/2024	12/24/2024	12/13/2024		01/03/2025	6,214.48
Account 6380.300 - Utilities Gas & Electric Totals									Invoice Transactions 6	\$9,865.76
Account 6380.500 - Utilities Water & Sewer										
10432 - Monterey One Water - former MRWPCA	Nov 2024 0148	781 Neeson Rd (13-000148)	Paid by Check # 106031		11/30/2024	12/24/2024	12/13/2024		01/03/2025	64.30
10432 - Monterey One Water - former MRWPCA	Nov 2024 0149	791 Neeson Rd (13-000149)	Paid by Check # 106031		11/30/2024	12/24/2024	12/13/2024		01/03/2025	38.70
10432 - Monterey One Water - former MRWPCA	Nov 2024 0153	771 Neeson Rd (13-000153)	Paid by Check # 106031		11/30/2024	12/24/2024	12/13/2024		01/03/2025	3,900.00
10432 - Monterey One Water - former MRWPCA	Nov 2024 0157	721 Neeson Rd (13-000157)	Paid by Check # 106031		11/30/2024	12/24/2024	12/13/2024		01/03/2025	257.20



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 555 - Marina Airport										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.500 - Utilities Water & Sewer										
10432 - Monterey One Water - former MRWPCA	Nov 2024 0158	711 Neeson Rd (13-000158)	Paid by Check # 106031		11/30/2024	12/24/2024	12/13/2024		01/03/2025	64.30
10432 - Monterey One Water - former MRWPCA	Nov 2024 0159	761 Neeson Rd (13-000159)	Paid by Check # 106031		11/30/2024	12/24/2024	12/13/2024		01/03/2025	295.90
10432 - Monterey One Water - former MRWPCA	Nov 2024 0144	3200 Imjin Rd (13-000144)	Paid by Check # 106031		11/30/2024	12/24/2024	12/13/2024		01/03/2025	38.70
10432 - Monterey One Water - former MRWPCA	Nov 2024 0145	3260 Imjin Rd (13-000145)	Paid by Check # 106031		11/30/2024	12/24/2024	12/13/2024		01/03/2025	64.30
Account 6380.500 - Utilities Water & Sewer Totals								Invoice Transactions	8	\$4,723.40
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel										
10416 - Monterey County Petroleum-Sturdy Oil Co.	269243	City Fuel	Paid by Check # 106030		11/25/2024	12/19/2024	12/19/2024		01/03/2025	140.60
Account 6400.230 - Material & Suppl Fuel - Gas and Diesel Totals								Invoice Transactions	1	\$140.60
Sub-Division 00 - Non-Subdiv Totals								Invoice Transactions	20	\$16,854.27
Division 000 - Non-Div Totals								Invoice Transactions	20	\$16,854.27
Department 000 - Non-Dept Totals								Invoice Transactions	20	\$16,854.27
Fund 555 - Marina Airport Totals								Invoice Transactions	20	\$16,854.27
Grand Totals								Invoice Transactions	139	\$1,126,448.62



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 110 - City Council										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6600.625 - Other Charges Printing Svc										
12091 - MP EXPRESS, INC.	76356	Vehicle Check / Parking	Paid by Check		12/24/2024	01/07/2025	01/07/2025		01/10/2025	638.71
		Warning Slips	# 106084							
12091 - MP EXPRESS, INC.	76429	Business Cards - 16	Paid by Check		12/24/2024	01/07/2025	01/07/2025		01/10/2025	1,102.27
		staff members	# 106084							
Account 6600.625 - Other Charges Printing Svc Totals							Invoice Transactions	2		\$1,740.98
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	2		\$1,740.98
Division 000 - Non-Div Totals							Invoice Transactions	2		\$1,740.98
Department 110 - City Council Totals							Invoice Transactions	2		\$1,740.98
Department 120 - City Mgr/HR/Risk										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.465 - Prof Svc Legal - Special Counsel										
11505 - Shartsis Friese LLP	5501249	Professional Services -	Paid by Check		12/27/2024	01/02/2025	01/02/2025		01/10/2025	39,716.84
		MPWSP - November	# 106098							
		2024								
Account 6300.465 - Prof Svc Legal - Special Counsel Totals							Invoice Transactions	1		\$39,716.84
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$39,716.84
Division 000 - Non-Div Totals							Invoice Transactions	1		\$39,716.84
Department 120 - City Mgr/HR/Risk Totals							Invoice Transactions	1		\$39,716.84
Department 125 - I. T.										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.330 - Prof Svc IT - Information Tech Svc										
10897 - TechRx Technology Services	12446	IT Support - December	Paid by EFT #		01/01/2025	01/08/2025	01/08/2025		01/10/2025	11,400.00
		2024	5601							
Account 6300.330 - Prof Svc IT - Information Tech Svc Totals							Invoice Transactions	1		\$11,400.00
Account 6360.342 - Maint & Repairs IT - System Annual Maint										
10897 - TechRx Technology Services	12415	Amazon Glacier -	Paid by EFT #		01/01/2025	01/08/2025	01/08/2025		01/10/2025	380.00
		Subscription - January	5601							
		2025								
10897 - TechRx Technology Services	12420	Veeam O365 Backup &	Paid by EFT #		01/01/2025	01/08/2025	01/08/2025		01/10/2025	385.00
		Glacier Storage -	5601							
		January 2025								
10897 - TechRx Technology Services	12416	Ninite Subscription -	Paid by EFT #		01/01/2025	01/08/2025	01/08/2025		01/10/2025	216.00
		January 2025	5601							
10897 - TechRx Technology Services	12426	Veeam Subscription -	Paid by EFT #		01/01/2025	01/08/2025	01/08/2025		01/10/2025	380.00
		January 2025	5601							
10905 - Taygeta Scientific, Inc.	000708-R-0046	Barracuda Spam	Paid by Check		01/01/2025	01/02/2025	01/02/2025		01/10/2025	475.80
		Firewall - January 2025	# 106101							



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 125 - I. T.										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6360.342 - Maint & Repairs IT - System Annual Maint										
10905 - Taygeta Scientific, Inc.	000423-R-0073	Computer Network Defense - January 2025	Paid by Check # 106101		01/01/2025	01/02/2025	01/02/2025		01/10/2025	2,750.00
Account 6360.342 - Maint & Repairs IT - System Annual Maint Totals								Invoice Transactions	6	\$4,586.80
Account 6360.345 - Maint & Repairs Citywide Microsoft Ofc Upgrade										
10897 - TechRx Technology Services	12437	Citywide MS Office 365 - January 2025	Paid by EFT # 5601		01/01/2025	01/08/2025	01/08/2025		01/10/2025	2,679.20
Account 6360.345 - Maint & Repairs Citywide Microsoft Ofc Upgrade Totals								Invoice Transactions	1	\$2,679.20
Sub-Division 00 - Non-Subdiv Totals								Invoice Transactions	8	\$18,666.00
Division 000 - Non-Div Totals								Invoice Transactions	8	\$18,666.00
Department 125 - I. T. Totals								Invoice Transactions	8	\$18,666.00
Department 150 - City Attorney										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc										
11964 - Shute Mihaly & Weinberger LLP	289319	City Attorney Services - November 2024	Paid by EFT # 5600		12/24/2024	01/02/2025	01/02/2025		01/10/2025	27,698.53
11964 - Shute Mihaly & Weinberger LLP	289321	Code Enforcement - November 2024	Paid by EFT # 5600		12/24/2024	01/02/2025	01/02/2025		01/10/2025	4,969.22
11964 - Shute Mihaly & Weinberger LLP	289322	City Manager - November 2024	Paid by EFT # 5600		12/24/2024	01/02/2025	01/02/2025		01/10/2025	2,585.86
11964 - Shute Mihaly & Weinberger LLP	289323	Human Resources and Risk Management - November 2024	Paid by EFT # 5600		12/24/2024	01/02/2025	01/02/2025		01/10/2025	1,056.00
11964 - Shute Mihaly & Weinberger LLP	289324	Fire Department - November 2024	Paid by EFT # 5600		12/24/2024	01/02/2025	01/02/2025		01/10/2025	1,353.00
11964 - Shute Mihaly & Weinberger LLP	289325	Finance - November 2024	Paid by EFT # 5600		12/24/2024	01/02/2025	01/02/2025		01/10/2025	5,010.60
11964 - Shute Mihaly & Weinberger LLP	289326	Planning Commission/Development - November 2024	Paid by EFT # 5600		12/24/2024	01/02/2025	01/02/2025		01/10/2025	24,197.69
11964 - Shute Mihaly & Weinberger LLP	289327	Parks - November 2024	Paid by EFT # 5600		12/24/2024	01/02/2025	01/02/2025		01/10/2025	2,013.00
11964 - Shute Mihaly & Weinberger LLP	289328	Police Department - November 2024	Paid by EFT # 5600		12/24/2024	01/02/2025	01/02/2025		01/10/2025	3,465.00



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 150 - City Attorney										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc										
11964 - Shute Mihaly & Weinberger LLP	289329	Public Works - November 2024	Paid by EFT # 5600		12/24/2024	01/02/2025	01/02/2025		01/10/2025	2,541.00
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc Totals							Invoice Transactions	10		\$74,889.90
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	10		\$74,889.90
Division 000 - Non-Div Totals							Invoice Transactions	10		\$74,889.90
Department 150 - City Attorney Totals							Invoice Transactions	10		\$74,889.90
Department 190 - Citywide Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6150.500 - Medical Vision										
10607 - Vision Service Plan	01.-07-25	VSP Adjustment (01/2025)	Paid by Check # 106113		01/07/2025	01/07/2025	01/07/2025		01/10/2025	(23.73)
10607 - Vision Service Plan	01.-07-25	VSP COBRA 01.2025	Paid by Check # 106113		01/07/2025	01/07/2025	01/07/2025		01/10/2025	68.43
Account 6150.500 - Medical Vision Totals							Invoice Transactions	2		\$44.70
Account 6300.217 - Prof Svc Fin - Business Lic Services										
10274 - Hinderliter, de Llamas & Associates (HDL)	SIN045728	November 2024 BL Admin Fee	Paid by EFT # 5589		11/30/2024	01/07/2025	01/07/2025		01/10/2025	818.20
Account 6300.217 - Prof Svc Fin - Business Lic Services Totals							Invoice Transactions	1		\$818.20
Account 6300.570 - Prof Svc Other										
10588 - United Site Services	INV-5022524	Beach Rd & Deforest Rd Windy Hill	Paid by Check # 106104		12/26/2024	01/02/2025	01/02/2025		01/10/2025	260.35
10274 - Hinderliter, de Llamas & Associates (HDL)	SIN045729	November 2024 - HDL TOT	Paid by EFT # 5589		11/30/2024	01/07/2025	01/07/2025		01/10/2025	2,389.11
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	2		\$2,649.46
Account 6360.570 - Maint & Repairs Other Svc Agr										
10129 - Cintas Corporation	4216810737	Mat Service City Hall	Paid by Check # 106059		01/03/2025	01/07/2025	01/07/2025		01/10/2025	62.27
Account 6360.570 - Maint & Repairs Other Svc Agr Totals							Invoice Transactions	1		\$62.27
Account 6380.150 - Utilities Comm Phone System										
10758 - AT & T CALNET3	000022792753	CALNET3-9391023471 (582-0100)	Paid by Check # 106052		12/27/2024	01/07/2025	01/07/2025		01/10/2025	68.03
10758 - AT & T CALNET3	000022797865	CALNET3-9391023437 (384-0425)	Paid by Check # 106052		12/28/2024	01/07/2025	01/07/2025		01/10/2025	67.11



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 190 - Citywide Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.150 - Utilities Comm Phone System										
10758 - AT & T CALNET3	000022797869	CALNET3-9391023441 (384-0888)	Paid by Check # 106052		12/28/2024	01/07/2025	01/07/2025		01/10/2025	32.80
10758 - AT & T CALNET3	000022797893	CALNET3-9391023463 (384-7854)	Paid by Check # 106052		12/28/2024	01/07/2025	01/07/2025		01/10/2025	32.80
10758 - AT & T CALNET3	000022797898	CALNET3-9391023468 (384-9148)	Paid by Check # 106052		12/28/2024	01/07/2025	01/07/2025		01/10/2025	32.80
10758 - AT & T CALNET3	000022797896	CALNET3-9391023466 (384-8477)	Paid by Check # 106052		12/28/2024	01/07/2025	01/07/2025		01/10/2025	64.05
10758 - AT & T CALNET3	000022797868	CALNET3-9391023440 (384-0860)	Paid by Check # 106052		12/28/2024	01/07/2025	01/07/2025		01/10/2025	32.81
10758 - AT & T CALNET3	000022792759	CALNET3-9391023477 (582-9803)	Paid by Check # 106052		12/27/2024	01/07/2025	01/07/2025		01/10/2025	32.77
Account 6380.150 - Utilities Comm Phone System Totals									Invoice Transactions 8	\$363.17
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Dec 2024 313-6	PG&E 6793435313-6	Paid by Check # 106091		12/24/2024	01/07/2025	01/07/2025		01/10/2025	8,573.42
10463 - Pacific Gas & Electric	Dec 2024 172-2	PG&E - 5618207172-2	Paid by Check # 106091		12/18/2024	01/07/2025	01/07/2025		01/10/2025	1,332.57
10463 - Pacific Gas & Electric	Dec 2024 795-7	PG&E - 4467294795-7	Paid by Check # 106091		12/19/2024	01/07/2025	01/07/2025		01/10/2025	655.61
10463 - Pacific Gas & Electric	Dec 2024 683-2	PG&E 6217294683-2	Paid by Check # 106091		12/17/2024	01/07/2025	01/07/2025		01/10/2025	207.43
Account 6380.300 - Utilities Gas & Electric Totals									Invoice Transactions 4	\$10,769.03
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Dec 2024 56-025	327 Reindollar	Paid by Check # 106077		12/13/2024	01/06/2025	01/06/2025		01/10/2025	37.80
Account 6380.500 - Utilities Water & Sewer Totals									Invoice Transactions 1	\$37.80
Account 6400.565 - Material & Suppl Office Supplies										
10046 - ARC (Former San Jose Blue)	12680583	Lease payment/December 24 PW	Paid by Check # 106049		12/17/2024	01/02/2025	01/02/2025		01/10/2025	365.66
Account 6400.565 - Material & Suppl Office Supplies Totals									Invoice Transactions 1	\$365.66
Account 6600.490 - Other Charges Membership Prof Orgs										
10050 - ASCAP	100006504783	Citywide Music Licensing - Jan-Dec 2025	Paid by Check # 106050		12/20/2024	01/02/2025	01/02/2025		01/10/2025	445.00
Account 6600.490 - Other Charges Membership Prof Orgs Totals									Invoice Transactions 1	\$445.00
Sub-Division 00 - Non-Subdiv Totals									Invoice Transactions 21	\$15,555.29
Division 000 - Non-Div Totals									Invoice Transactions 21	\$15,555.29
Department 190 - Citywide Non-Dept Totals									Invoice Transactions 21	\$15,555.29



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 210 - Police										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
11198 - Core Psychological Corporation	7969	Bains Psychological	Paid by Check		12/31/2024	01/07/2025	01/07/2025		01/10/2025	500.00
		Eval	# 106061							
12065 - Hasco Stations, LLC	HCL-006758-24	Car Wash	Paid by Check		12/31/2024	01/07/2025	01/07/2025		01/10/2025	51.00
			# 106069							
10334 - Lexis Nexis Risk Solutions	1100073853	December 2024	Paid by Check		12/31/2024	01/07/2025	01/07/2025		01/10/2025	150.00
		Minimum Commitment	# 106075							
10456 - Shred-it USA - Stericycle, Inc.	8009274067	Shredding - Onsite	Paid by Check		12/18/2024	12/23/2024	12/23/2024		01/10/2025	934.70
			# 106099							
Account 6300.570 - Prof Svc Other Totals								Invoice Transactions	4	\$1,635.70
Account 6360.342 - Maint & Repairs IT - System Annual Maint										
11673 - Mark43, Inc.	INV1359	City of Marina - SaaS	Paid by EFT #		12/30/2024	01/07/2025	01/07/2025		01/10/2025	41,980.00
		Subscription, RMS	5593							
		1,2,3,7,4								
Account 6360.342 - Maint & Repairs IT - System Annual Maint Totals								Invoice Transactions	1	\$41,980.00
Account 6360.344 - Maint & Repairs IT - Office Equip & PC Upgrades										
10623 - Xerox Financial Services	6630214	Printer Equipment	Paid by Check		12/21/2024	01/07/2025	01/07/2025		01/10/2025	160.63
			# 106107							
Account 6360.344 - Maint & Repairs IT - Office Equip & PC Upgrades Totals								Invoice Transactions	1	\$160.63
Account 6360.570 - Maint & Repairs Other Svc Agr										
10493 - Pure H2O	23803	Water Cooler Service	Paid by Check		01/01/2025	01/02/2025	01/02/2025		01/10/2025	88.55
		Police & Fire 01/01/25	# 106093							
10493 - Pure H2O	23591	Water Cooler Service	Paid by Check		12/01/2024	01/02/2025	01/02/2025		01/10/2025	88.55
		Police & Fire	# 106093							
		12/01/2024								
12146 - MRC Smart Tech. Solutions/MR	IN4558510	Meter Read	Paid by Check		12/20/2024	12/23/2024	12/23/2024		01/10/2025	111.88
COPY INC DBA:XBS-WEST			# 106085							
12146 - MRC Smart Tech. Solutions/MR	IN4573468	Meter Read	Paid by Check		12/31/2024	01/07/2025	01/07/2025		01/10/2025	57.25
COPY INC DBA:XBS-WEST			# 106085							
10623 - Xerox Financial Services	6629403	Svc lease payment	Paid by Check		12/21/2024	01/07/2025	01/07/2025		01/10/2025	3,223.03
			# 106107							
Account 6360.570 - Maint & Repairs Other Svc Agr Totals								Invoice Transactions	5	\$3,569.26
Account 6370.015 - Shared Svc ACJIS Warrant										
10410 - Monterey County Sheriff's	2807	Criminal Justice	Paid by Check		12/16/2024	01/07/2025	01/07/2025		01/10/2025	38,815.24
Department		Information System -	# 106081							
		July 1- September 30,								
		2024								
Account 6370.015 - Shared Svc ACJIS Warrant Totals								Invoice Transactions	1	\$38,815.24
Account 6380.120 - Utilities Comm Mobile & Pager										
12155 - Always Connect Solutions, LLC	INV-030988	Utilities - Comm Mobile	Paid by Check		01/07/2025	01/07/2025	01/07/2025		01/10/2025	6,498.03
		& Pager	# 106046							



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Fund 100 - General Fund										
Department 210 - Police										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.120 - Utilities Comm Mobile & Pager										
12155 - Always Connect Solutions, LLC	INV-030987	Utilities - Comm Mobile & Pager	Paid by Check # 106046		01/07/2025	01/07/2025	01/07/2025		01/10/2025	6,498.03
10603 - Verizon Wireless	6101419802	Department Cell Phones 272493672-0001	Paid by EFT # 5602		12/18/2024	01/07/2025	01/07/2025		01/10/2025	1,929.89
Account 6380.120 - Utilities Comm Mobile & Pager Totals									Invoice Transactions 3	\$14,925.95
Account 6380.150 - Utilities Comm Phone System										
10053 - AT & T	Dec 2024 0676	Acct # 325820676	Paid by Check # 106051		12/13/2024	12/23/2024	12/23/2024		01/10/2025	214.10
10057 - Avaya, Inc.	2221928522	Acct # 100828859	Paid by EFT # 5585		12/28/2024	01/07/2025	01/07/2025		01/10/2025	10.30
10057 - Avaya, Inc.	2221923342	Acct # 100828859	Paid by EFT # 5585		12/03/2024	01/07/2025	01/07/2025		01/10/2025	2.19
10374 - Maynard Group Inc.	IN2052688	Utilities - Phones / Acct #AC3746	Paid by EFT # 5594		01/01/2025	01/07/2025	01/07/2025		01/10/2025	672.27
Account 6380.150 - Utilities Comm Phone System Totals									Invoice Transactions 4	\$898.86
Account 6400.565 - Material & Suppl Office Supplies										
10498 - Quill Corporation	41969811	Office Supplies	Paid by Check # 106094		12/12/2024	12/23/2024	12/23/2024		01/10/2025	505.52
Account 6400.565 - Material & Suppl Office Supplies Totals									Invoice Transactions 1	\$505.52
Account 6400.720 - Material & Suppl Safety Equip										
10330 - LC ACTION POLICE SUPPLY LTD/LC ACTION POLICE SUPPL	472100	Vest - Rose	Paid by Check # 106074		01/06/2025	01/07/2025	01/07/2025		01/10/2025	1,147.13
Account 6400.720 - Material & Suppl Safety Equip Totals									Invoice Transactions 1	\$1,147.13
Account 6500.620 - Training & Travel POST										
11768 - Ivan Santana	01-22-25	Per Diem Santana - Crypto Conference	Paid by EFT # 5590		01/07/2025	01/07/2025	01/07/2025		01/10/2025	70.00
11408 - Johnson, Christopher	1-22-25	Per Diem Johnson SLI Session 4	Paid by EFT # 5591		01/07/2025	01/07/2025	01/07/2025		01/10/2025	161.00
Account 6500.620 - Training & Travel POST Totals									Invoice Transactions 2	\$231.00
Account 6600.780 - Other Charges Transcription Svc										
10544 - SpeakWrite	24165196	Transcription Service; Online Reporting	Paid by Check # 106100		01/01/2025	01/07/2025	01/07/2025		01/10/2025	1,119.55
Account 6600.780 - Other Charges Transcription Svc Totals									Invoice Transactions 1	\$1,119.55
Sub-Division 00 - Non-Subdiv Totals									Invoice Transactions 24	\$104,988.84
Division 000 - Non-Div Totals									Invoice Transactions 24	\$104,988.84
Department 210 - Police Totals									Invoice Transactions 24	\$104,988.84



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10841 - Carmel Fire Protection Associates - Art Black	2024-Z	Apartment Inspections (41 apts)	Paid by Check # 106058		12/24/2024	01/03/2025	01/03/2025		01/10/2025	3,075.00
Account 6300.570 - Prof Svc Other Totals									Invoice Transactions 1	\$3,075.00
Account 6360.070 - Maint & Repairs Bdg Public Safety										
10459 - Overhead Door Company	146908	Repaired Gate AT Station 2	Paid by Check # 106090		12/24/2024	01/03/2025	01/03/2025		01/10/2025	331.39
Account 6360.070 - Maint & Repairs Bdg Public Safety Totals									Invoice Transactions 1	\$331.39
Account 6360.570 - Maint & Repairs Other Svc Agr										
10493 - Pure H2O	23803	Water Cooler Service Police & Fire 01/01/25	Paid by Check # 106093		01/01/2025	01/02/2025	01/02/2025		01/10/2025	113.53
10493 - Pure H2O	23591	Water Cooler Service Police & Fire 12/01/2024	Paid by Check # 106093		12/01/2024	01/02/2025	01/02/2025		01/10/2025	113.53
10623 - Xerox Financial Services	6622247	FD Copier	Paid by Check # 106107		01/03/2025	01/03/2025	01/03/2025		01/10/2025	393.70
Account 6360.570 - Maint & Repairs Other Svc Agr Totals									Invoice Transactions 3	\$620.76
Account 6400.100 - Material & Suppl CSA 74 Funded										
10077 - Bound Tree Medical	85606009	Nasal Spray 2 boxes	Paid by Check # 106054		12/30/2024	01/03/2025	01/03/2025		01/10/2025	131.98
Account 6400.100 - Material & Suppl CSA 74 Funded Totals									Invoice Transactions 1	\$131.98
Account 6400.796 - Material & Suppl Turnout Equip-Wildland Fires										
10323 - L.N. Curtis & Sons	INV899781	Turnout repairs 15 Jackets, 15 Liners	Paid by EFT # 5592		12/26/2024	01/03/2025	01/03/2025		01/10/2025	2,399.09
Account 6400.796 - Material & Suppl Turnout Equip-Wildland Fires Totals									Invoice Transactions 1	\$2,399.09
Account 6400.800 - Material & Suppl Uniform										
10323 - L.N. Curtis & Sons	INV896537	Uniform pants for J Alvarenga	Paid by EFT # 5592		12/17/2024	01/02/2025	01/02/2025		01/10/2025	311.61
10323 - L.N. Curtis & Sons	INV899913	uniform shirt for J Alvarenga	Paid by EFT # 5592		12/26/2024	01/03/2025	01/03/2025		01/10/2025	161.49
10323 - L.N. Curtis & Sons	INV898959	Boots for FF Eric Prader	Paid by EFT # 5592		12/23/2024	01/03/2025	01/03/2025		01/10/2025	646.65
Account 6400.800 - Material & Suppl Uniform Totals									Invoice Transactions 3	\$1,119.75
Account 6700.130 - Capital Outlay Vehicles										
11930 - American Medical Response West	667929	LUCAS Chest compression system bundle & charger	Paid by Check # 106047		12/30/2024	01/06/2025	01/06/2025		01/10/2025	16,011.54
10323 - L.N. Curtis & Sons	INV899327	New truck equipment	Paid by EFT # 5592		12/24/2024	01/06/2025	01/06/2025		01/10/2025	6,212.50
Account 6700.130 - Capital Outlay Vehicles Totals									Invoice Transactions 2	\$22,224.04
Sub-Division 00 - Non-Subdiv Totals									Invoice Transactions 12	\$29,902.01



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 250 - Fire										
					Division 000 - Non-Div Totals			Invoice Transactions	12	\$29,902.01
					Department 250 - Fire Totals			Invoice Transactions	12	\$29,902.01
Department 310 - Public Works										
Division 311 - Buildings & Grounds										
Sub-Division 00 - Non-Subdiv										
Account 6360.065 - Maint & Repairs Bdg NonFlagship										
12160 - Alliance Environmental Group, LLC	890ZE	Valero Gas Station Fencing	Paid by Check # 106045		12/27/2024	01/06/2025	01/06/2025		01/10/2025	10,550.00
10728 - Ace Hardware-Public Works	090252	Corp Yard	Paid by Check # 106044		12/20/2024	12/23/2024	12/23/2024		01/10/2025	20.29
10728 - Ace Hardware-Public Works	090210	Hilltop Park	Paid by Check # 106044		12/16/2024	01/02/2025	01/02/2025		01/10/2025	65.10
10728 - Ace Hardware-Public Works	090197	Wetlands	Paid by Check # 106044		12/13/2024	01/02/2025	01/02/2025		01/10/2025	4.36
10728 - Ace Hardware-Public Works	090170	Locke Paddon Park	Paid by Check # 106044		12/11/2024	01/02/2025	01/02/2025		01/10/2025	16.37
10728 - Ace Hardware-Public Works	090130	Old Yard	Paid by Check # 106044		12/06/2024	01/02/2025	01/02/2025		01/10/2025	2.72
10728 - Ace Hardware-Public Works	090115	VD Park	Paid by Check # 106044		12/04/2024	01/02/2025	01/02/2025		01/10/2025	136.21
10728 - Ace Hardware-Public Works	090124	Streets	Paid by Check # 106044		12/06/2024	01/02/2025	01/02/2025		01/10/2025	48.00
10728 - Ace Hardware-Public Works	090121	Grounds	Paid by Check # 106044		12/05/2024	01/02/2025	01/02/2025		01/10/2025	33.85
10728 - Ace Hardware-Public Works	090256	grounds	Paid by Check # 106044		12/20/2024	01/02/2025	01/02/2025		01/10/2025	2.17
10728 - Ace Hardware-Public Works	090250	Grounds	Paid by Check # 106044		12/20/2024	01/02/2025	01/02/2025		01/10/2025	9.82
10728 - Ace Hardware-Public Works	090259	Facilities	Paid by Check # 106044		12/23/2024	01/02/2025	01/02/2025		01/10/2025	20.74
10728 - Ace Hardware-Public Works	090262	Facilities	Paid by Check # 106044		12/23/2024	01/02/2025	01/02/2025		01/10/2025	16.38
10728 - Ace Hardware-Public Works	090265	Facilities	Paid by Check # 106044		12/23/2024	01/02/2025	01/02/2025		01/10/2025	35.97
10728 - Ace Hardware-Public Works	090270	Facilities	Paid by Check # 106044		12/24/2024	01/02/2025	01/02/2025		01/10/2025	68.81
10728 - Ace Hardware-Public Works	089840	Streets	Paid by Check # 106044		11/01/2024	01/06/2025	01/06/2025		01/10/2025	22.89
10728 - Ace Hardware-Public Works	090051	Tape	Paid by Check # 106044		11/26/2024	01/06/2025	01/06/2025		01/10/2025	1.96
10728 - Ace Hardware-Public Works	089487	Wrap Pipe	Paid by Check # 106044		09/24/2024	01/06/2025	01/06/2025		01/10/2025	16.38
10728 - Ace Hardware-Public Works	089525	Supplies	Paid by Check # 106044		09/27/2024	01/06/2025	01/06/2025		01/10/2025	40.40



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Fund 100 - General Fund										
Department 310 - Public Works										
Division 311 - Buildings & Grounds										
Sub-Division 00 - Non-Subdiv										
Account 6360.065 - Maint & Repairs Bdg NonFlagship										
10728 - Ace Hardware-Public Works	089754	Supplies	Paid by Check # 106044		10/24/2024	01/06/2025	01/06/2025		01/10/2025	25.11
10034 - American Supply Co.	0189291	City Supplies	Paid by Check # 106048		12/09/2024	01/02/2025	01/02/2025		01/10/2025	184.80
10250 - Gavilan Pest Control	0166952	3126 Shoemaker at Pond	Paid by Check # 106066		12/16/2024	01/02/2025	01/02/2025		01/10/2025	80.00
10275 - Home Depot Credit Service	Dec 2024 59813	PW Home Depot (6035 3225 0395 9813)	Paid by Check # 106070		12/13/2024	01/06/2025	01/06/2025		01/10/2025	383.56
10368 - Martin's Irrigation Supply	668426	Facilities	Paid by Check # 106078		12/17/2024	01/02/2025	01/02/2025		01/10/2025	207.18
10368 - Martin's Irrigation Supply	668319	Hilltop Park Dog Park	Paid by Check # 106078		12/13/2024	01/02/2025	01/02/2025		01/10/2025	51.38
10588 - United Site Services	114-13998027	3044 Del Monte Blvd	Paid by Check # 106104		01/08/2025	01/07/2025	01/07/2025		01/10/2025	2,200.43
Account 6360.065 - Maint & Repairs Bdg NonFlagship Totals									Invoice Transactions 26	\$14,244.88
Account 6360.070 - Maint & Repairs Bdg Public Safety										
10728 - Ace Hardware-Public Works	090158	Public Safety Building	Paid by Check # 106044		12/10/2024	01/02/2025	01/02/2025		01/10/2025	123.40
10728 - Ace Hardware-Public Works	090160	Public Safety Building	Paid by Check # 106044		12/10/2024	01/02/2025	01/02/2025		01/10/2025	16.35
10728 - Ace Hardware-Public Works	090161	Public Safety Building	Paid by Check # 106044		12/10/2024	01/02/2025	01/02/2025		01/10/2025	27.30
Account 6360.070 - Maint & Repairs Bdg Public Safety Totals									Invoice Transactions 3	\$167.05
Account 6360.440 - Maint & Repairs Landscape General										
10728 - Ace Hardware-Public Works	090248	Grounds	Paid by Check # 106044		12/19/2024	01/02/2025	01/02/2025		01/10/2025	18.56
10728 - Ace Hardware-Public Works	090212	Grounds PPE	Paid by Check # 106044		12/17/2024	01/02/2025	01/02/2025		01/10/2025	10.91
10728 - Ace Hardware-Public Works	090035	Grounds	Paid by Check # 106044		11/25/2024	01/02/2025	01/02/2025		01/10/2025	37.10
10230 - Ewing	23380333	Irrigation Supply	Paid by Check # 106064		09/12/2024	01/06/2025	01/06/2025		01/10/2025	1,090.17
10236 - La Sirenita Tree Service	0069	190 Seaside Sir/304 Hillcrest Ave/2832 Fifth Ave	Paid by Check # 106109		12/19/2024	01/02/2025	01/02/2025		01/10/2025	2,800.00
10236 - La Sirenita Tree Service	0070	3240 Deforest Rd	Paid by Check # 106109		12/19/2024	01/02/2025	01/02/2025		01/10/2025	4,500.00
10952 - MuttMitt - ZW USA Inc.	744060	City Mutt Mitts	Paid by EFT # 5596		01/07/2025	01/07/2025	01/07/2025		01/10/2025	1,196.14
Account 6360.440 - Maint & Repairs Landscape General Totals									Invoice Transactions 7	\$9,652.88



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Fund 100 - General Fund										
Department 310 - Public Works										
Division 311 - Buildings & Grounds										
Sub-Division 00 - Non-Subdiv										
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Dec 2024 56-094	2660 5th Ave	Paid by Check # 106077		12/19/2024	12/23/2024	12/23/2024		01/10/2025	335.46
10349 - Marina Coast Water District	Dec 2024 56-046	3100 Preston Dr	Paid by Check # 106077		12/19/2024	12/23/2024	12/23/2024		01/10/2025	164.86
10349 - Marina Coast Water District	Dec 2024 56-045	3100 Preston Dr	Paid by Check # 106077		12/19/2024	12/23/2024	12/23/2024		01/10/2025	2,186.84
10349 - Marina Coast Water District	Dec 2024 56-006	188 Seaside Circle	Paid by Check # 106077		12/19/2024	01/06/2025	01/06/2025		01/10/2025	380.58
10349 - Marina Coast Water District	Dec 2024 56-042	3040 Lake Dr	Paid by Check # 106077		12/19/2024	01/06/2025	01/06/2025		01/10/2025	208.90
10349 - Marina Coast Water District	Dec 2024 56-061	Reservation/Locke Paddon Park	Paid by Check # 106077		12/19/2024	01/06/2025	01/06/2025		01/10/2025	145.21
10349 - Marina Coast Water District	Dec 2024 56-090	Locke Paddon Park	Paid by Check # 106077		12/19/2024	01/06/2025	01/06/2025		01/10/2025	122.01
10349 - Marina Coast Water District	Dec 2024 56-099	9th Street West of 2nd Ave	Paid by Check # 106077		12/31/2024	01/06/2025	01/06/2025		01/10/2025	45.40
Account 6380.500 - Utilities Water & Sewer Totals							Invoice Transactions 8			<u>\$3,589.26</u>
Account 6400.155 - Material & Suppl Dump Fees										
10427 - Monterey Regional Waste Management District	4222252	Streets	Paid by Check # 106082		12/16/2024	01/02/2025	01/02/2025		01/10/2025	47.47
Account 6400.155 - Material & Suppl Dump Fees Totals							Invoice Transactions 1			<u>\$47.47</u>
Account 6400.737 - Material & Suppl Tools & Equip										
10728 - Ace Hardware-Public Works	089931	Tools	Paid by Check # 106044		11/14/2024	01/06/2025	01/06/2025		01/10/2025	56.79
10470 - Peninsula Welding & Medical Supply	272262	Non-Liquid Cylinders	Paid by Check # 106092		12/31/2024	01/06/2025	01/06/2025		01/10/2025	12.90
Account 6400.737 - Material & Suppl Tools & Equip Totals							Invoice Transactions 2			<u>\$69.69</u>
Account 6400.742 - Material & Suppl Sprinklers/Plants/Fertilizer										
10728 - Ace Hardware-Public Works	090085	Grounds Tools	Paid by Check # 106044		12/02/2024	01/02/2025	01/02/2025		01/10/2025	14.19
10728 - Ace Hardware-Public Works	090005	Grounds, PPE and Hardware	Paid by Check # 106044		11/21/2024	01/02/2025	01/02/2025		01/10/2025	44.31
10728 - Ace Hardware-Public Works	090001	Grounds City Hall, IRR Cont Install	Paid by Check # 106044		11/20/2024	01/02/2025	01/02/2025		01/10/2025	63.21
10728 - Ace Hardware-Public Works	090002	Grounds, Irrigation Controller	Paid by Check # 106044		11/20/2024	01/02/2025	01/02/2025		01/10/2025	14.19
10599 - Valley Saw & Garden Equipment	392732	PPE	Paid by Check # 106105		12/03/2024	01/02/2025	01/02/2025		01/10/2025	314.42
Account 6400.742 - Material & Suppl Sprinklers/Plants/Fertilizer Totals							Invoice Transactions 5			<u>\$450.32</u>



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Fund 100 - General Fund										
Department 310 - Public Works										
Division 311 - Buildings & Grounds										
Sub-Division 00 - Non-Subdiv										
Account 6400.800 - Material & Suppl Uniform										
11902 - Gabriel Quintero - Reimbursement only	12-20-24	Work Boots Reimbursement	Paid by Check # 106065		12/20/2024	01/06/2025	01/06/2025		01/10/2025	212.05
10264 - Green Rubber-Kennedy AG	S-791373	Grounds PPE	Paid by Check # 106068		11/12/2024	01/07/2025	01/07/2025		01/10/2025	417.72
10043 - VESTIS GROUP, INC./\f/k/a ARAMARK UNIFORM & C	5110606020	PW Uniforms	Paid by Check # 106106		12/20/2024	12/23/2024	12/23/2024		01/10/2025	189.04
10043 - VESTIS GROUP, INC./\f/k/a ARAMARK UNIFORM & C	5110606021	PW Shop Supplies	Paid by Check # 106106		12/20/2024	12/23/2024	12/23/2024		01/10/2025	73.51
10043 - VESTIS GROUP, INC./\f/k/a ARAMARK UNIFORM & C	5110610283	PW Uniforms	Paid by Check # 106106		12/27/2024	01/02/2025	01/02/2025		01/10/2025	183.41
10043 - VESTIS GROUP, INC./\f/k/a ARAMARK UNIFORM & C	5110610284	PW Shop Supplies	Paid by Check # 106106		12/27/2024	01/02/2025	01/02/2025		01/10/2025	73.51
10043 - VESTIS GROUP, INC./\f/k/a ARAMARK UNIFORM & C	5110614533	PW Shop Supplies	Paid by Check # 106106		01/03/2025	01/06/2025	01/06/2025		01/10/2025	73.51
10043 - VESTIS GROUP, INC./\f/k/a ARAMARK UNIFORM & C	5110614532	PW Uniforms	Paid by Check # 106106		01/03/2025	01/06/2025	01/06/2025		01/10/2025	183.41
Account 6400.800 - Material & Suppl Uniform Totals							Invoice Transactions	8		\$1,406.16
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	60		\$29,627.71
Division 311 - Buildings & Grounds Totals							Invoice Transactions	60		\$29,627.71
Division 313 - Vehicle Maint										
Sub-Division 00 - Non-Subdiv										
Account 6360.690 - Maint & Repairs Supplies										
10728 - Ace Hardware-Public Works	090181	Locke Paddon	Paid by Check # 106044		12/12/2024	01/02/2025	01/02/2025		01/10/2025	29.44
10728 - Ace Hardware-Public Works	090211	Bob Cat Spare Keys	Paid by Check # 106044		12/16/2024	01/02/2025	01/02/2025		01/10/2025	6.10
Account 6360.690 - Maint & Repairs Supplies Totals							Invoice Transactions	2		\$35.54
Account 6360.850 - Maint & Repairs Vehicle										
12150 - DJS Inc. / Wayside Garage	7017211	PD 2020 Dodge Durango	Paid by Check # 106063		01/03/2025	01/06/2025	01/06/2025		01/10/2025	4,310.01
11230 - Golden State Truck & Trailer Repair, Inc.	W 49531	2007 Ferrara FD	Paid by Check # 106067		12/31/2024	01/02/2025	01/02/2025		01/10/2025	986.35
11230 - Golden State Truck & Trailer Repair, Inc.	W 47726	2004 Internation Workstar 74	Paid by Check # 106067		12/31/2024	01/02/2025	01/02/2025		01/10/2025	1,192.95
12145 - Jose A. Hernandez / Monterey Transmission LLC	4108	PD plate 1360276	Paid by Check # 106071		01/07/2025	01/07/2025	01/07/2025		01/10/2025	289.38
12145 - Jose A. Hernandez / Monterey Transmission LLC	3885	2017 Chevy Caprice PD Plate 1360276	Paid by Check # 106071		01/07/2025	01/07/2025	01/07/2025		01/10/2025	2,224.43
12145 - Jose A. Hernandez / Monterey Transmission LLC	3933	2017 chevy caprice pd plate 1360276	Paid by Check # 106071		01/07/2025	01/07/2025	01/07/2025		01/10/2025	4,862.26



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Fund 100 - General Fund										
Department 310 - Public Works										
Division 313 - Vehicle Maint										
Sub-Division 00 - Non-Subdiv										
Account 6360.850 - Maint & Repairs Vehicle										
12138 - M.C. LLC / Jiffy Lube	41839112	Oil Change 2020 Chrysler	Paid by Check # 106076		11/22/2024	01/06/2025	01/06/2025		01/10/2025	102.15
10428 - Monterey Tire Service	1-121768	03 Ford F350 Super Duty	Paid by Check # 106083		12/12/2024	01/02/2025	01/02/2025		01/10/2025	1,193.55
10437 - My Chevrolet	CVCS288223	2021 Chevy Tahoe Truck PD	Paid by Check # 106086		12/30/2024	01/02/2025	01/02/2025		01/10/2025	1,617.63
10527 - SAFETY-KLEEN SYSTEMS, INC.	96059949	2660 5th Ave Corp Yard	Paid by Check # 106096		12/07/2024	12/23/2024	12/23/2024		01/10/2025	276.62
10528 - Salinas Valley Ford	119445	07 Ford Ranger	Paid by Check # 106097		12/18/2024	12/23/2024	12/23/2024		01/10/2025	4,164.47
Account 6360.850 - Maint & Repairs Vehicle Totals							Invoice Transactions	11		\$21,219.80
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	13		\$21,255.34
Division 313 - Vehicle Maint Totals							Invoice Transactions	13		\$21,255.34
Department 310 - Public Works Totals							Invoice Transactions	73		\$50,883.05
Department 410 - Planning										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6400.565 - Material & Suppl Office Supplies										
10732 - Office Depot-General Account	403265259001	Planning office supplies	Paid by Check # 106088		12/13/2024	01/06/2025	01/06/2025		01/10/2025	27.29
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions	1		\$27.29
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$27.29
Division 000 - Non-Div Totals							Invoice Transactions	1		\$27.29
Department 410 - Planning Totals							Invoice Transactions	1		\$27.29
Department 420 - Engineering										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6400.565 - Material & Suppl Office Supplies										
10734 - Office Depot-Public Works Dept.	401396412001	Office Supplies Annex	Paid by Check # 106089		12/13/2024	01/06/2025	01/06/2025		01/10/2025	57.33
10734 - Office Depot-Public Works Dept.	402486000001	Office Chair	Paid by Check # 106089		12/10/2024	01/06/2025	01/06/2025		01/10/2025	118.53
10734 - Office Depot-Public Works Dept.	400790931001	Office Chair	Paid by Check # 106089		12/11/2024	01/06/2025	01/06/2025		01/10/2025	198.16
10734 - Office Depot-Public Works Dept.	400790932001	Chair	Paid by Check # 106089		12/09/2024	01/06/2025	01/06/2025		01/10/2025	202.25
10734 - Office Depot-Public Works Dept.	402696744001	Desk Keyboard	Paid by Check # 106089		12/18/2024	01/06/2025	01/06/2025		01/10/2025	98.36



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Fund 100 - General Fund										
Department 420 - Engineering										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6400.565 - Material & Suppl Office Supplies										
10734 - Office Depot-Public Works Dept.	402716581001	Desk and parts for director	Paid by Check # 106089		12/19/2024	01/06/2025	01/06/2025		01/10/2025	122.28
10734 - Office Depot-Public Works Dept.	402780224001	Tape for label maker	Paid by Check # 106089		12/16/2024	01/06/2025	01/06/2025		01/10/2025	32.50
11790 - Quality Print & Copy	24135	Business Cards	Paid by EFT # 5597		12/19/2024	12/23/2024	12/23/2024		01/10/2025	375.53
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions	8		\$1,204.94
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	8		\$1,204.94
Division 000 - Non-Div Totals							Invoice Transactions	8		\$1,204.94
Department 420 - Engineering Totals							Invoice Transactions	8		\$1,204.94
Department 430 - Building Inspection										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.070 - Prof Svc Building Plan Check & Inspection										
10171 - CSG Consultants	B242192	Building Plan Review Services	Paid by EFT # 5587		12/02/2024	12/23/2024	12/23/2024		01/10/2025	2,709.20
Account 6300.070 - Prof Svc Building Plan Check & Inspection Totals							Invoice Transactions	1		\$2,709.20
Account 6300.570 - Prof Svc Other										
10453 - NPM, Inc.	187266	3044 Del Monte Blvd	Paid by Check # 106087		12/26/2024	01/06/2025	01/06/2025		01/10/2025	5,921.63
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	1		\$5,921.63
Account 6380.120 - Utilities Comm Mobile & Pager										
10603 - Verizon Wireless	6101499295	PW Verizon Phones (972476364-00001)	Paid by EFT # 5602		12/18/2024	01/07/2025	01/07/2025		01/10/2025	145.60
Account 6380.120 - Utilities Comm Mobile & Pager Totals							Invoice Transactions	1		\$145.60
Account 6400.565 - Material & Suppl Office Supplies										
10732 - Office Depot-General Account	400786744001	Building Labels	Paid by Check # 106088		12/09/2024	01/06/2025	01/06/2025		01/10/2025	78.63
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions	1		\$78.63
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	4		\$8,855.06
Division 000 - Non-Div Totals							Invoice Transactions	4		\$8,855.06
Department 430 - Building Inspection Totals							Invoice Transactions	4		\$8,855.06



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 440 - Economic Dev										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6600.497 - Other Charges Membership MCCVB										
10378 - Monterey County Convention & Visitors Bureau - TID	2025 Q3 TOT	TOT Destination Marketing Jurisdiction Investment Q3	Paid by Check # 106080		01/06/2025	01/06/2025	01/06/2025		01/10/2025	28,750.00
Account 6600.497 - Other Charges Membership MCCVB Totals							Invoice Transactions	1		\$28,750.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$28,750.00
Division 000 - Non-Div Totals							Invoice Transactions	1		\$28,750.00
Department 440 - Economic Dev Totals							Invoice Transactions	1		\$28,750.00
Department 510 - Recreation & Culture										
Division 100 - Admin										
Sub-Division 00 - Non-Subdiv										
Account 6380.150 - Utilities Comm Phone System										
10603 - Verizon Wireless	6101380710	542484588-00001	Paid by EFT # 5602		12/17/2024	01/06/2025	01/06/2025		01/10/2025	312.12
Account 6380.150 - Utilities Comm Phone System Totals							Invoice Transactions	1		\$312.12
Account 6600.740 - Other Charges Special Event										
11885 - A to Z Rentals, Inc	1203080	MLK Event	Paid by Check # 106108		01/06/2025	01/06/2025	01/06/2025		01/10/2025	1,757.84
12163 - Denise Cardona / Printworks.Solutions LP	9528	MLK 2025 Event	Paid by Check # 106062		01/06/2025	01/07/2025	01/07/2025		01/10/2025	753.83
11770 - Ron Powell	12-18-24	winterfest	Paid by Check # 106095		12/18/2024	01/07/2025	01/07/2025		01/10/2025	163.55
	Costco									
11770 - Ron Powell	12-21-24	Winterfest	Paid by Check # 106095		12/21/2024	01/07/2025	01/07/2025		01/10/2025	141.90
	Costco1									
11770 - Ron Powell	12-21-24	Winterfest	Paid by Check # 106095		12/21/1978	01/07/2025	01/07/2025		01/10/2025	63.89
	Costco2									
Account 6600.740 - Other Charges Special Event Totals							Invoice Transactions	5		\$2,881.01
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	6		\$3,193.13
Division 100 - Admin Totals							Invoice Transactions	6		\$3,193.13
Division 514 - Sports										
Sub-Division 00 - Non-Subdiv										
Account 6400.656 - Material & Suppl Recr Sports Prog										
10967 - Monterey Signs, Inc.	25823	banners	Paid by EFT # 5595		12/20/2024	01/09/2025	01/09/2025		01/10/2025	327.75
Account 6400.656 - Material & Suppl Recr Sports Prog Totals							Invoice Transactions	1		\$327.75
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$327.75
Division 514 - Sports Totals							Invoice Transactions	1		\$327.75
Department 510 - Recreation & Culture Totals							Invoice Transactions	7		\$3,520.88
Fund 100 - General Fund Totals							Invoice Transactions	172		\$378,701.08



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Fund 110 - Vehicle and Equipment										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6600.450 - Other Charges Leases & Rents										
11491 - Enterprise FM Trust - Fleet Lease payments only	FBN5238106	Lease Payment January 25	Paid by EFT # 5588		01/05/2025	01/07/2025	01/07/2025		01/10/2025	27,511.74
Account 6600.450 - Other Charges Leases & Rents Totals							Invoice Transactions 1			<u>\$27,511.74</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions 1			<u>\$27,511.74</u>
Division 000 - Non-Div Totals							Invoice Transactions 1			<u>\$27,511.74</u>
Department 000 - Non-Dept Totals							Invoice Transactions 1			<u>\$27,511.74</u>
Fund 110 - Vehicle and Equipment Totals							Invoice Transactions 1			<u>\$27,511.74</u>



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Fund 130 - Library Maintenance										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6360.060 - Maint & Repairs Bdg Library										
10603 - Verizon Wireless	6101499295	PW Verizon Phones (972476364-00001)	Paid by EFT # 5602		12/18/2024	01/07/2025	01/07/2025		01/10/2025	39.99
Account 6360.060 - Maint & Repairs Bdg Library Totals							Invoice Transactions	1		\$39.99
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$39.99
Division 000 - Non-Div Totals							Invoice Transactions	1		\$39.99
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$39.99
Fund 130 - Library Maintenance Totals							Invoice Transactions	1		\$39.99



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Fund 220 - Gas Tax										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6360.780 - Maint & Repairs Traffic Signals										
11248 - Bear Electrical Solutions, Inc.	25211	Traffic Signal Maintenance Response	Paid by Check # 106053		12/30/2024	01/07/2025	01/07/2025		01/10/2025	4,622.00
Account 6360.780 - Maint & Repairs Traffic Signals Totals							Invoice Transactions 1			4,622.00
Account 6380.120 - Utilities Comm Mobile & Pager										
10603 - Verizon Wireless	6101499295	PW Verizon Phones (972476364-00001)	Paid by EFT # 5602		12/18/2024	01/07/2025	01/07/2025		01/10/2025	947.77
Account 6380.120 - Utilities Comm Mobile & Pager Totals							Invoice Transactions 1			947.77
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Dec 2024 483-6	PG&E - 3982644483-6	Paid by Check # 106091		12/19/2024	01/07/2025	01/07/2025		01/10/2025	17,280.94
10463 - Pacific Gas & Electric	Dec 2024 313-6	PG&E 6793435313-6	Paid by Check # 106091		12/24/2024	01/07/2025	01/07/2025		01/10/2025	1,068.25
10463 - Pacific Gas & Electric	Dec 2024 533-8	PG&E - 2253666533-8	Paid by Check # 106091		12/17/2024	01/07/2025	01/07/2025		01/10/2025	229.37
10463 - Pacific Gas & Electric	Dec 2024 362-9	PG&E - 5996678362-9	Paid by Check # 106091		12/18/2024	01/07/2025	01/07/2025		01/10/2025	186.16
10463 - Pacific Gas & Electric	Dec 2024 683-2	PG&E 6217294683-2	Paid by Check # 106091		12/17/2024	01/07/2025	01/07/2025		01/10/2025	1,240.44
Account 6380.300 - Utilities Gas & Electric Totals							Invoice Transactions 5			20,005.16
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Dec 2024 56-021	Reservation Rd/By 290-308 Reservation	Paid by Check # 106077		12/13/2024	01/06/2025	01/06/2025		01/10/2025	65.06
10349 - Marina Coast Water District	Dec 2024 56-016	Resev Rd & Seacrest Ave-Next to Fire Hyd	Paid by Check # 106077		12/13/2024	01/06/2025	01/06/2025		01/10/2025	65.06
10349 - Marina Coast Water District	Dec 2024 56-028	California at Jerry Ct	Paid by Check # 106077		12/19/2024	01/06/2025	01/06/2025		01/10/2025	65.06
10349 - Marina Coast Water District	Dec 2024 56-040	Hilo Ave	Paid by Check # 106077		12/19/2024	01/06/2025	01/06/2025		01/10/2025	42.29
10349 - Marina Coast Water District	Dec 2024 56-095	2nd Ave	Paid by Check # 106077		12/31/2024	01/06/2025	01/06/2025		01/10/2025	45.40
10349 - Marina Coast Water District	Dec 2024 56-049	Imjin Rd (Irrigation/Backflow Accts)	Paid by Check # 106077		12/31/2024	01/06/2025	01/06/2025		01/10/2025	223.14
10349 - Marina Coast Water District	Dec 2024 56-037	2nd Ave	Paid by Check # 106077		12/31/2024	01/06/2025	01/06/2025		01/10/2025	223.14
10349 - Marina Coast Water District	Dec 2024 56-036	2nd Ave/Divarty & Intergarrison	Paid by Check # 106077		12/31/2024	01/06/2025	01/06/2025		01/10/2025	223.14
10349 - Marina Coast Water District	Aug 2024 56-016	Resev Rd & Seacrest Ave-Next to Fire Hyd	Paid by Check # 106077		08/15/2024	01/06/2025	01/06/2025		01/10/2025	50.06



Accounts Payable by G/L Distribution Report

Payment Date Range 01/10/25 - 01/10/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 220 - Gas Tax										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Sept 2024 56-016	Resev Rd & Seacrest Ave-Next to Fire Hyd	Paid by Check # 106077		09/12/2024	01/06/2025	01/06/2025		01/10/2025	65.06
Account 6380.500 - Utilities Water & Sewer Totals							Invoice Transactions		10	\$1,067.41
Account 6400.737 - Material & Suppl Tools & Equip										
10728 - Ace Hardware-Public Works	090119	Streets	Paid by Check # 106044		12/05/2024	01/02/2025	01/02/2025		01/10/2025	58.97
Account 6400.737 - Material & Suppl Tools & Equip Totals							Invoice Transactions		1	\$58.97
Account 6400.740 - Material & Suppl Special Dept Suppl										
10728 - Ace Hardware-Public Works	089951	Streets Flags for Mark Outs	Paid by Check # 106044		11/15/2024	01/02/2025	01/02/2025		01/10/2025	16.38
10108 - Capitol Barricade, Inc.	172268	No U turn	Paid by Check # 106057		11/15/2024	01/07/2025	01/07/2025		01/10/2025	531.18
10108 - Capitol Barricade, Inc.	173499	DIP sign	Paid by Check # 106057		01/08/2025	01/07/2025	01/07/2025		01/10/2025	788.35
10108 - Capitol Barricade, Inc.	173498	No Parking anytime	Paid by Check # 106057		01/08/2025	01/07/2025	01/07/2025		01/10/2025	213.97
10108 - Capitol Barricade, Inc.	173497	No Parking Anytime	Paid by Check # 106057		01/08/2025	01/07/2025	01/07/2025		01/10/2025	526.59
10108 - Capitol Barricade, Inc.	173496	Uturn only/Uturn/Left turn only	Paid by Check # 106057		01/08/2025	01/07/2025	01/07/2025		01/10/2025	886.04
Account 6400.740 - Material & Suppl Special Dept Suppl Totals							Invoice Transactions		6	\$2,962.51
Account 6400.750 - Material & Suppl Street Material (non-capitalize)										
10728 - Ace Hardware-Public Works	090198	Street Sign	Paid by Check # 106044		12/13/2024	01/02/2025	01/02/2025		01/10/2025	4.36
Account 6400.750 - Material & Suppl Street Material (non-capitalize) Totals							Invoice Transactions		1	\$4.36
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions		25	\$29,668.18
Division 000 - Non-Div Totals							Invoice Transactions		25	\$29,668.18
Department 000 - Non-Dept Totals							Invoice Transactions		25	\$29,668.18
Fund 220 - Gas Tax Totals							Invoice Transactions		25	\$29,668.18



Accounts Payable by G/L Distribution Report

Payment Date Range 01/10/25 - 01/10/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 233 - Monterey Bay Estates AD										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Dec 2024 313-6	PG&E 6793435313-6	Paid by Check # 106091		12/24/2024	01/07/2025	01/07/2025		01/10/2025	10.90
Account 6380.300 - Utilities Gas & Electric Totals							Invoice Transactions	1		\$10.90
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$10.90
Division 000 - Non-Div Totals							Invoice Transactions	1		\$10.90
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$10.90
Fund 233 - Monterey Bay Estates AD Totals							Invoice Transactions	1		\$10.90



Accounts Payable by G/L Distribution Report

Payment Date Range 01/10/25 - 01/10/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 235 - Cypress Cove II AD										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Dec 2024 313-6	PG&E 6793435313-6	Paid by Check # 106091		12/24/2024	01/07/2025	01/07/2025		01/10/2025	10.54
Account 6380.300 - Utilities Gas & Electric Totals							Invoice Transactions	1		\$10.54
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$10.54
Division 000 - Non-Div Totals							Invoice Transactions	1		\$10.54
Department 000 - Non-Dept Totals							Invoice Transactions	1		\$10.54
Fund 235 - Cypress Cove II AD Totals							Invoice Transactions	1		\$10.54



Accounts Payable by G/L Distribution Report

Payment Date Range 01/10/25 - 01/10/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 251 - CFD - Locke Paddon										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Dec 2024 272-1	PG&E - 2862559272-1	Paid by Check # 106091		12/17/2024	01/07/2025	01/07/2025		01/10/2025	55.71
Account 6380.300 - Utilities Gas & Electric Totals									Invoice Transactions 1	\$55.71
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Dec 2024 16-000	199 A Paddon Place	Paid by Check # 106077		12/19/2024	01/06/2025	01/06/2025		01/10/2025	107.06
10349 - Marina Coast Water District	Dec 2024 56-105	Hydrant Meter 2660 5th Ave	Paid by Check # 106077		12/31/2024	01/06/2025	01/06/2025		01/10/2025	77.44
Account 6380.500 - Utilities Water & Sewer Totals									Invoice Transactions 2	\$184.50
Sub-Division 00 - Non-Subdiv Totals									Invoice Transactions 3	\$240.21
Division 000 - Non-Div Totals									Invoice Transactions 3	\$240.21
Department 000 - Non-Dept Totals									Invoice Transactions 3	\$240.21
Fund 251 - CFD - Locke Paddon Totals									Invoice Transactions 3	\$240.21



Accounts Payable by G/L Distribution Report

Payment Date Range 01/10/25 - 01/10/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 462 - City Capital Projects										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10143 - Civicplus	325811	User licenses: service request mngmnt tool / prof svcs	Paid by EFT # 5586		12/30/2024	01/02/2025	01/02/2025		01/10/2025	22,540.77
11762 - Raimi + Associates, Inc	24-6728	Marina GPU	Paid by EFT # 5598		12/20/2024	01/06/2025	01/06/2025		01/10/2025	13,431.20
10515 - Rincon Consultants, Inc.	59316	Marina Downtown Vitalization SP and EIR	Paid by EFT # 5599		08/20/2024	01/06/2025	01/06/2025		01/10/2025	1,349.50
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	3		<u>\$37,321.47</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	3		<u>\$37,321.47</u>
Division 000 - Non-Div Totals							Invoice Transactions	3		<u>\$37,321.47</u>
Department 000 - Non-Dept Totals							Invoice Transactions	3		<u>\$37,321.47</u>
Fund 462 - City Capital Projects Totals							Invoice Transactions	3		<u>\$37,321.47</u>



Accounts Payable by G/L Distribution Report

Payment Date Range 01/10/25 - 01/10/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 555 - Marina Airport										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc										
11964 - Shute Mihaly & Weinberger LLP	289320	Airport - November 2024	Paid by EFT # 5600		12/24/2024	01/02/2025	01/02/2025		01/10/2025	1,749.00
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc Totals								Invoice Transactions	1	\$1,749.00
Account 6300.570 - Prof Svc Other										
10588 - United Site Services	INV-5032488	781 Neeson Rd (North Tarmac)	Paid by Check # 106104		12/31/2024	01/31/2025	01/02/2025		01/10/2025	424.95
Account 6300.570 - Prof Svc Other Totals								Invoice Transactions	1	\$424.95
Account 6360.050 - Maint & Repairs Building										
10728 - Ace Hardware-Public Works	090312	Supplies for Box Hangar B-1	Paid by Check # 106044		01/03/2025	01/10/2025	01/03/2025		01/10/2025	32.73
10582 - Uline Shipping Supply	187452144	Perma Patch for Tarmac Repair	Paid by Check # 106103		01/03/2025	02/03/2025	01/02/2025		01/10/2025	1,552.99
Account 6360.050 - Maint & Repairs Building Totals								Invoice Transactions	2	\$1,585.72
Account 6360.280 - Maint & Repairs Habitat Management Svc										
10250 - Gavilan Pest Control	0166681	Bldg 520 Rodents	Paid by Check # 106066		12/12/2024	12/23/2024	12/23/2024		01/10/2025	75.00
Account 6360.280 - Maint & Repairs Habitat Management Svc Totals								Invoice Transactions	1	\$75.00
Account 6360.450 - Maint & Repairs Maint & Repairs										
10728 - Ace Hardware-Public Works	090234	Airport Maintenance Supplies	Paid by Check # 106044		12/18/2024	12/23/2024	12/23/2024		01/10/2025	24.01
Account 6360.450 - Maint & Repairs Maint & Repairs Totals								Invoice Transactions	1	\$24.01
Account 6360.566 - Maint & Repairs Other Equipment										
10414 - Monterey County Agricultural Commissioner	24N001466	Certificate of Registration Permit 1317	Paid by Check # 106079		11/22/2024	12/23/2024	12/23/2024		01/10/2025	204.60
Account 6360.566 - Maint & Repairs Other Equipment Totals								Invoice Transactions	1	\$204.60
Account 6380.120 - Utilities Comm Mobile & Pager										
10603 - Verizon Wireless	6101499295	PW Verizon Phones (972476364-00001)	Paid by EFT # 5602		12/18/2024	01/07/2025	01/07/2025		01/10/2025	19.24
Account 6380.120 - Utilities Comm Mobile & Pager Totals								Invoice Transactions	1	\$19.24
Account 6380.150 - Utilities Comm Phone System										
10758 - AT & T CALNET3	00002797871	Fire Alarms Hangar 524 & 533 (9391023443)	Paid by Check # 106052		12/28/2024	02/03/2025	01/07/2025		01/10/2025	64.05
10758 - AT & T CALNET3	000022797872	Fire Alarms Hangar 524 & 533 (9391023444)	Paid by Check # 106052		12/28/2024	02/03/2025	01/07/2025		01/10/2025	64.05
10758 - AT & T CALNET3	000022797877	AWOS-Auto Weather Service (9391023449)	Paid by Check # 106052		12/28/2024	01/15/2025	01/07/2025		01/10/2025	34.77
Account 6380.150 - Utilities Comm Phone System Totals								Invoice Transactions	3	\$162.87



Accounts Payable by G/L Distribution Report

Payment Date Range 01/10/25 - 01/10/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 555 - Marina Airport										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Dec 2024 683-2	PG&E 6217294683-2	Paid by Check # 106091		12/17/2024	01/07/2025	01/07/2025		01/10/2025	393.56
Account 6380.300 - Utilities Gas & Electric Totals									Invoice Transactions 1	<u>\$393.56</u>
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Dec 2024 56-044	781 Neeson Rd Bldg 520 (000056 044)	Paid by Check # 106077		12/31/2024	01/15/2025	01/02/2025		01/10/2025	164.86
10349 - Marina Coast Water District	Dec 2024 56-051	721 Neeson Rd Bldg 533 (000056 051)	Paid by Check # 106077		12/31/2024	01/15/2025	01/07/2025		01/10/2025	221.46
10349 - Marina Coast Water District	Dec 2024 56-096	3271 Imjin Rd (000056 096)	Paid by Check # 106077		12/31/2024	01/15/2025	01/07/2025		01/10/2025	99.16
10349 - Marina Coast Water District	Dec 2024 56-097	3200 Imjin Rd (000056 097)	Paid by Check # 106077		12/31/2024	01/15/2025	01/07/2025		01/10/2025	620.66
Account 6380.500 - Utilities Water & Sewer Totals									Invoice Transactions 4	<u>\$1,106.14</u>
Account 6600.452 - Other Charges Leased Copier										
10592 - U.S. Bank Equipment Finance-USbancorp	546164757	Airport Copier Lease-12/24-1/25	Paid by Check # 106102		01/05/2025	01/29/2025	01/07/2025		01/10/2025	94.85
Account 6600.452 - Other Charges Leased Copier Totals									Invoice Transactions 1	<u>\$94.85</u>
Sub-Division 00 - Non-Subdiv Totals									Invoice Transactions 17	<u>\$5,839.94</u>
Division 000 - Non-Div Totals									Invoice Transactions 17	<u>\$5,839.94</u>
Department 000 - Non-Dept Totals									Invoice Transactions 17	<u>\$5,839.94</u>
Fund 555 - Marina Airport Totals									Invoice Transactions 17	<u>\$5,839.94</u>
Grand Totals									Invoice Transactions 224	<u>\$479,344.05</u>



Accounts Payable by G/L Distribution Report

Payment Date Range 01/17/25 - 01/17/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 125 - I. T.										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6360.076 - Maint & Repairs Copier										
10592 - U.S. Bank Equipment Finance-USbancorp	545664153	CDD Copier Lease Payment - January 2025	Paid by Check # 106138		12/30/2024	01/06/2025	01/06/2025		01/17/2025	225.06
Account 6360.076 - Maint & Repairs Copier Totals							Invoice Transactions	1		\$225.06
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$225.06
Division 000 - Non-Div Totals							Invoice Transactions	1		\$225.06
Department 125 - I. T. Totals							Invoice Transactions	1		\$225.06
Department 130 - Finance										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.210 - Prof Svc Fin - Actuarial										
10452 - Nicolay Consulting Group, Inc.	459-2022-11	FYE 2022 GASB 75 Disclosure Report/Actuarial Work for Financial	Paid by Check # 106129		12/30/2022	01/15/2025	01/15/2025		01/17/2025	6,300.00
10452 - Nicolay Consulting Group, Inc.	459-2023-11	FYE 2023 interim GASB 75 disclosure report	Paid by Check # 106129		01/04/2024	01/15/2025	01/15/2025		01/17/2025	3,500.00
Account 6300.210 - Prof Svc Fin - Actuarial Totals							Invoice Transactions	2		\$9,800.00
Account 6300.216 - Prof Svc Fin - Accounting Services										
10511 - Richard B. Standridge	25-01	Service 01/06-13/2025	Paid by EFT # 5626		01/13/2025	01/13/2025	01/13/2025		01/17/2025	1,591.25
Account 6300.216 - Prof Svc Fin - Accounting Services Totals							Invoice Transactions	1		\$1,591.25
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	3		\$11,391.25
Division 000 - Non-Div Totals							Invoice Transactions	3		\$11,391.25
Department 130 - Finance Totals							Invoice Transactions	3		\$11,391.25
Department 150 - City Attorney										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc										
10257 - Goldfarb & Lipman	479903	General - December 2024	Paid by EFT # 5624		01/09/2025	01/06/2025	01/06/2025		01/17/2025	438.00
10257 - Goldfarb & Lipman	479904	Marina Heights - December 2024	Paid by EFT # 5624		01/09/2025	01/06/2025	01/06/2025		01/17/2025	657.00
10257 - Goldfarb & Lipman	479905	The Dunes - December 2024	Paid by EFT # 5624		01/09/2025	01/06/2025	01/06/2025		01/17/2025	730.00
Account 6300.450 - Prof Svc Legal - City Attorney Other Svc Totals							Invoice Transactions	3		\$1,825.00
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	3		\$1,825.00
Division 000 - Non-Div Totals							Invoice Transactions	3		\$1,825.00
Department 150 - City Attorney Totals							Invoice Transactions	3		\$1,825.00



Accounts Payable by G/L Distribution Report

Payment Date Range 01/17/25 - 01/17/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 210 - Police										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
11764 - Kurt Ashley / Secure Solutions	001408	Background - Bains,	Paid by Check		11/08/2024	01/13/2025	01/13/2025		01/17/2025	1,575.51
		Kirandeep	# 106124							
11764 - Kurt Ashley / Secure Solutions	001320	Backgrounds -	Paid by Check		11/08/2024	01/13/2025	01/13/2025		01/17/2025	1,503.86
		Carmona, Joshua	# 106124							
11764 - Kurt Ashley / Secure Solutions	001351	Background - Gonzalez,	Paid by Check		11/08/2024	01/13/2025	01/13/2025		01/17/2025	1,568.64
		Jacob	# 106124							
11764 - Kurt Ashley / Secure Solutions	001359	Background - Moreno,	Paid by Check		11/08/2024	01/13/2025	01/13/2025		01/17/2025	400.00
		Christina	# 106124							
10326 - Language Line, LLC	11488750	Translation	Paid by Check		12/31/2024	01/13/2025	01/13/2025		01/17/2025	98.70
			# 106125							
11899 - Robert Half International, Inc	64182064	Temp Position -	Paid by Check		10/14/2024	01/15/2025	01/15/2025		01/17/2025	1,866.80
		Administrative Assist. -	# 106134							
		Desiree Matadamas								
11899 - Robert Half International, Inc	64263638	Temp Position -	Paid by Check		11/04/2024	01/15/2025	01/15/2025		01/17/2025	1,866.80
		Administrative Assist. -	# 106134							
		Desiree Matadamas								
Account 6300.570 - Prof Svc Other Totals									Invoice Transactions 7	\$8,880.31
Account 6360.570 - Maint & Repairs Other Svc Agr										
10981 - Sentry Alarm Systems of America, Inc.	2272364	Burglar Alarm Systems	Paid by Check		01/15/2025	01/15/2025	01/13/2025		01/17/2025	540.90
		Cust # 1840	# 106136							
10981 - Sentry Alarm Systems of America, Inc.	2272365	Sentry Burglar Alarms	Paid by Check		01/15/2025	01/15/2025	01/13/2025		01/17/2025	150.00
		Cust # 1840	# 106136							
		02/01/2025								
Account 6360.570 - Maint & Repairs Other Svc Agr Totals									Invoice Transactions 2	\$690.90
Account 6360.850 - Maint & Repairs Vehicle										
10823 - Hollister Powersports - Greenwood Chevrolet	314465	Cover for Utility Vehicle	Paid by Check		12/20/2024	01/10/2025	01/10/2025		01/17/2025	524.39
			# 106123							
Account 6360.850 - Maint & Repairs Vehicle Totals									Invoice Transactions 1	\$524.39
Account 6380.150 - Utilities Comm Phone System										
10053 - AT & T	Jan 2025 428 0	Acct #	Paid by Check		01/01/2025	01/10/2025	01/10/2025		01/17/2025	17.20
		24813472754280	# 106116							
10758 - AT & T CALNET3	0022896669	Acct # 9391023478	Paid by Check		01/15/2025	01/15/2025	01/15/2025		01/17/2025	30.48
			# 106117							
Account 6380.150 - Utilities Comm Phone System Totals									Invoice Transactions 2	\$47.68
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Dec 2024 56-091	Acct # 000056-091	Paid by Check		12/31/2024	01/13/2025	01/13/2025		01/17/2025	176.18
			# 106126							
Account 6380.500 - Utilities Water & Sewer Totals									Invoice Transactions 1	\$176.18



Accounts Payable by G/L Distribution Report

Payment Date Range 01/17/25 - 01/17/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 210 - Police										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6400.565 - Material & Suppl Office Supplies										
11238 - Custom Marine Covers - Tammy Dzuro	6698	Records Desk Drapes	Paid by Check # 106120		01/08/2025	01/10/2025	01/10/2025		01/17/2025	841.53
Account 6400.565 - Material & Suppl Office Supplies Totals									Invoice Transactions 1	\$841.53
Account 6400.800 - Material & Suppl Uniform										
10753 - Ace High Designs Inc.	53254	Cust # 01956	Paid by Check # 106115		12/20/2024	01/10/2025	01/10/2025		01/17/2025	100.47
12123 - Point Emblems LLC	17855	Chief's Challenge Coins	Paid by Check # 106133		01/13/2025	01/13/2025	01/13/2025		01/17/2025	1,879.48
10309 - Salinas Valley Pro Squad	0229143	Uniform - Bains	Paid by Check # 106135		12/20/2024	01/10/2025	01/10/2025		01/17/2025	911.07
10594 - V&V Manufacturing	59379	Marina PD Badges (PAST DUE INVOICE)	Paid by Check # 106139		01/10/2025	01/10/2025	01/10/2025		01/17/2025	438.67
Account 6400.800 - Material & Suppl Uniform Totals									Invoice Transactions 4	\$3,329.69
Account 6500.620 - Training & Travel POST										
11587 - Carolyn Peliova - Reimbursement only	1-27-25	Per Diem - Peliova Female Enforcer and Emotional Survival Course	Paid by EFT # 5622		01/14/2025	01/14/2025	01/14/2025		01/17/2025	128.00
11830 - Eduardo Gamboa - reimbursement only	11/11/2024	Per Diem Gamboa Search and Seizure	Paid by EFT # 5629		11/05/2024	11/05/2024	11/05/2024		01/17/2025	115.00
10935 - South Bay Regional Public Safety Training Cons.	225326	Driving PSP Course: Gamboa, Peliova, Rodrigues	Paid by Check # 106137		01/06/2025	01/10/2025	01/10/2025		01/17/2025	1,623.00
Account 6500.620 - Training & Travel POST Totals									Invoice Transactions 3	\$1,866.00
Account 6600.850 - Other Charges K9 / Animal Supplies & Vet Svc										
10899 - Monterey County Animal Services	Jan 2025 5750	2nd Qt FY 2024-25	Paid by Check # 106127		01/10/2025	01/15/2025	01/13/2025		01/17/2025	6,007.00
Account 6600.850 - Other Charges K9 / Animal Supplies & Vet Svc Totals									Invoice Transactions 1	\$6,007.00
Sub-Division 00 - Non-Subdiv Totals									Invoice Transactions 22	\$22,363.68
Division 000 - Non-Div Totals									Invoice Transactions 22	\$22,363.68
Department 210 - Police Totals									Invoice Transactions 22	\$22,363.68
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10868 - Ergometrics and Applied Personnel Research, Inc.	146344	Fire Team entry testing	Paid by Check # 106122		09/30/2024	01/06/2025	01/06/2025		01/17/2025	35.62
10868 - Ergometrics and Applied Personnel Research, Inc.	146650	Finance Charge for overdue balance	Paid by Check # 106122		01/06/2025	01/06/2025	01/06/2025		01/17/2025	.53



Accounts Payable by G/L Distribution Report

Payment Date Range 01/17/25 - 01/17/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 250 - Fire										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
11899 - Robert Half International, Inc	00070-0013123849	Robert Half - Temp Services	Paid by Check # 106134		01/09/2025	01/15/2025	01/15/2025		01/17/2025	48.18
11899 - Robert Half International, Inc	64520906	Robert Half - Temp Services	Paid by Check # 106134		01/09/2025	01/15/2025	01/15/2025		01/17/2025	646.38
Account 6300.570 - Prof Svc Other Totals									Invoice Transactions 4	\$730.71
Account 6380.120 - Utilities Comm Mobile & Pager										
10603 - Verizon Wireless	6102038790	FD Mobile Charges Nov 26 - Dec 25 2024	Paid by EFT # 5628		12/25/2024	01/06/2025	01/06/2025		01/17/2025	546.95
Account 6380.120 - Utilities Comm Mobile & Pager Totals									Invoice Transactions 1	\$546.95
Account 6400.740 - Material & Suppl Special Dept Suppl										
10927 - Ace Hardware - Fire Dept.	090338	Fuel, Bar & Chain oil	Paid by Check # 106114		01/07/2025	02/10/2025	01/06/2025		01/17/2025	43.68
11393 - Carmel Roasters, Inc.	71313	FD Coffee 2 Boxes	Paid by Check # 106119		01/03/2025	01/06/2025	01/06/2025		01/17/2025	185.73
Account 6400.740 - Material & Suppl Special Dept Suppl Totals									Invoice Transactions 2	\$229.41
Account 6400.800 - Material & Suppl Uniform										
10323 - L.N. Curtis & Sons	INV903012	Boots for J Alvarenga	Paid by EFT # 5625		01/06/2025	01/06/2025	01/06/2025		01/17/2025	222.72
Account 6400.800 - Material & Suppl Uniform Totals									Invoice Transactions 1	\$222.72
Account 6600.490 - Other Charges Membership Prof Orgs										
10827 - Monterey County Fire Prevention Officers Assoc.	1-14-2025	Annual Membership for Chief Anthony Prado	Paid by Check # 106142		01/14/2025	01/14/2025	01/14/2025		01/17/2025	25.00
10827 - Monterey County Fire Prevention Officers Assoc.	1-14-25	Annual Membership for Chief Carlos Vega	Paid by Check # 106142		01/14/2025	01/14/2025	01/14/2025		01/17/2025	25.00
Account 6600.490 - Other Charges Membership Prof Orgs Totals									Invoice Transactions 2	\$50.00
Sub-Division 00 - Non-Subdiv Totals									Invoice Transactions 10	\$1,779.79
Division 000 - Non-Div Totals									Invoice Transactions 10	\$1,779.79
Department 250 - Fire Totals									Invoice Transactions 10	\$1,779.79
Department 310 - Public Works										
Division 311 - Buildings & Grounds										
Sub-Division 00 - Non-Subdiv										
Account 6380.500 - Utilities Water & Sewer										
10349 - Marina Coast Water District	Dec 2024 56-107	Water & Sewer	Paid by Check # 106126		12/31/2024	01/13/2025	01/13/2025		01/17/2025	516.71
Account 6380.500 - Utilities Water & Sewer Totals									Invoice Transactions 1	\$516.71
Account 6400.800 - Material & Suppl Uniform										
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110561580	PW Uniforms	Paid by Check # 106140		10/11/2024	10/14/2024	10/14/2024		01/17/2025	179.16



Accounts Payable by G/L Distribution Report

Payment Date Range 01/17/25 - 01/17/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 310 - Public Works										
Division 311 - Buildings & Grounds										
Sub-Division 00 - Non-Subdiv										
Account 6400.800 - Material & Suppl Uniform										
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110566057	PW Uniforms	Paid by Check # 106140		10/18/2024	10/15/2024	10/15/2024		01/17/2025	179.16
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110570475	PW uniforms	Paid by Check # 106140		10/25/2024	10/23/2024	10/23/2024		01/17/2025	179.16
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110579398	PW Uniforms	Paid by Check # 106140		11/08/2024	11/07/2024	11/07/2024		01/17/2025	227.55
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110583848	PW uniforms	Paid by Check # 106140		11/15/2024	11/22/2024	11/22/2024		01/17/2025	187.44
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110588245	PW Uniforms	Paid by Check # 106140		11/22/2024	11/22/2024	11/22/2024		01/17/2025	187.44
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110592950	PW Uniforms	Paid by Check # 106140		11/29/2024	11/27/2024	11/27/2024		01/17/2025	248.27
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110597364	PW Uniforms	Paid by Check # 106140		12/06/2024	12/09/2024	12/09/2024		01/17/2025	189.04
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110597365	PW Shop Supplies	Paid by Check # 106140		12/06/2024	12/09/2024	12/09/2024		01/17/2025	73.51
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110601783	PW Uniforms	Paid by Check # 106140		12/13/2024	12/12/2024	12/12/2024		01/17/2025	189.04
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110601784	PW Shop Supplies	Paid by Check # 106140		12/13/2024	12/12/2024	12/12/2024		01/17/2025	73.51
Account 6400.800 - Material & Suppl Uniform Totals							Invoice Transactions	11		\$1,913.28
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	12		\$2,429.99
Division 311 - Buildings & Grounds Totals							Invoice Transactions	12		\$2,429.99
Department 310 - Public Works Totals							Invoice Transactions	12		\$2,429.99
Department 410 - Planning										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.610 - Prof Svc Planning - Consultant										
11776 - Bianca E. Koenig - BEK Collective	030-005-002	Dunes Roundabout	Paid by Check # 106118		01/07/2025	01/15/2025	01/15/2025		01/17/2025	1,925.00
10515 - Rincon Consultants, Inc.	62616	Marina On-Call GIS Support	Paid by EFT # 5627		01/13/2025	01/15/2025	01/15/2025		01/17/2025	3,179.50
Account 6300.610 - Prof Svc Planning - Consultant Totals							Invoice Transactions	2		\$5,104.50
Account 6500.700 - Training & Travel Training & Travel										
11131 - Online Solutions LLC - Citizenserve	5903	Subscription Planning	Paid by Check # 106131		01/02/2025	01/14/2025	01/14/2025		01/17/2025	1,273.97
Account 6500.700 - Training & Travel Training & Travel Totals							Invoice Transactions	1		\$1,273.97
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	3		\$6,378.47
Division 000 - Non-Div Totals							Invoice Transactions	3		\$6,378.47
Department 410 - Planning Totals							Invoice Transactions	3		\$6,378.47



Accounts Payable by G/L Distribution Report

Payment Date Range 01/17/25 - 01/17/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 430 - Building Inspection										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6400.565 - Material & Suppl Office Supplies										
10732 - Office Depot-General Account	400526362001	Deskpads Building	Paid by Check # 106130		01/03/2025	01/14/2025	01/14/2025		01/17/2025	11.06
10732 - Office Depot-General Account	401396412003	Laptop Backpack	Paid by Check # 106130		12/24/2024	01/14/2025	01/14/2025		01/17/2025	106.18
Account 6400.565 - Material & Suppl Office Supplies Totals							Invoice Transactions	2		\$117.24
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	2		\$117.24
Division 000 - Non-Div Totals							Invoice Transactions	2		\$117.24
Department 430 - Building Inspection Totals							Invoice Transactions	2		\$117.24
Department 440 - Economic Dev										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6600.630 - Other Charges Promotional Activities										
11620 - Certified Folder Display Service, Inc.	615957	Restaurant Guide Disbursement - February 2025	Paid by EFT # 5623		01/01/2025	01/06/2025	01/06/2025		01/17/2025	329.52
Account 6600.630 - Other Charges Promotional Activities Totals							Invoice Transactions	1		\$329.52
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$329.52
Division 000 - Non-Div Totals							Invoice Transactions	1		\$329.52
Department 440 - Economic Dev Totals							Invoice Transactions	1		\$329.52
Department 510 - Recreation & Culture										
Division 100 - Admin										
Sub-Division 00 - Non-Subdiv										
Account 6600.740 - Other Charges Special Event										
12110 - Clairissa Pickerell/Holly Jolly Christmas Lights	20210826	Annual Tree Lighting	Paid by Check # 106141		01/12/2025	01/15/2025	01/15/2025		01/17/2025	2,816.63
Account 6600.740 - Other Charges Special Event Totals							Invoice Transactions	1		\$2,816.63
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	1		\$2,816.63
Division 100 - Admin Totals							Invoice Transactions	1		\$2,816.63
Department 510 - Recreation & Culture Totals							Invoice Transactions	1		\$2,816.63
Fund 100 - General Fund Totals							Invoice Transactions	58		\$49,656.63



Accounts Payable by G/L Distribution Report

Payment Date Range 01/17/25 - 01/17/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 220 - Gas Tax										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6380.300 - Utilities Gas & Electric										
10463 - Pacific Gas & Electric	Jan 2025 353-7	PG&E - 9930567353-7	Paid by Check # 106132		01/08/2025	01/13/2025	01/13/2025		01/17/2025	102.50
10463 - Pacific Gas & Electric	Jan 2025 582-7	PG&E - 8161432582-7	Paid by Check # 106132		01/08/2025	01/13/2025	01/13/2025		01/17/2025	231.01
10463 - Pacific Gas & Electric	Jan 2025 943-2	PG&E - 6150212943-2	Paid by Check # 106132		01/08/2025	01/13/2025	01/13/2025		01/17/2025	107.09
Account 6380.300 - Utilities Gas & Electric Totals							Invoice Transactions		3	\$440.60
Account 6400.780 - Material & Suppl Traffic Signal										
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110588246	PW Uniforms	Paid by Check # 106140		11/22/2024	11/22/2024	11/22/2024		01/17/2025	73.51
Account 6400.780 - Material & Suppl Traffic Signal Totals							Invoice Transactions		1	\$73.51
Account 6400.800 - Material & Suppl Uniform										
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110561581	PW Shop Items	Paid by Check # 106140		10/11/2024	10/14/2024	10/14/2024		01/17/2025	73.51
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110566058	PW Shop Items	Paid by Check # 106140		10/18/2024	10/15/2024	10/15/2024		01/17/2025	73.51
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110570476	PW Shop Supplies	Paid by Check # 106140		10/25/2024	10/23/2024	10/23/2024		01/17/2025	73.51
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110579399	PW Shop Supplies	Paid by Check # 106140		11/08/2024	11/07/2024	11/07/2024		01/17/2025	73.51
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110583849	PW Shop Supplies	Paid by Check # 106140		11/15/2024	11/22/2024	11/22/2024		01/17/2025	73.51
10043 - VESTIS GROUP, INC./f/k/a ARAMARK UNIFORM & C	5110592951	PW Supplies	Paid by Check # 106140		11/29/2024	11/27/2024	11/27/2024		01/17/2025	73.51
Account 6400.800 - Material & Suppl Uniform Totals							Invoice Transactions		6	\$441.06
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions		10	\$955.17
Division 000 - Non-Div Totals							Invoice Transactions		10	\$955.17
Department 000 - Non-Dept Totals							Invoice Transactions		10	\$955.17
Fund 220 - Gas Tax Totals							Invoice Transactions		10	\$955.17



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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 462 - City Capital Projects										
Department 000 - Non-Dept										
Division 000 - Non-Div										
Sub-Division 00 - Non-Subdiv										
Account 6300.570 - Prof Svc Other										
10425 - Monterey Peninsula Engineering	08-09 17	Imjin Parkway Widening	Paid by Check # 106128		10/31/2024	01/06/2025	01/06/2025		01/17/2025	1,258,690.82
11084 - EMC Planning Group	24-132-3	Locke-Paddon Wetland Community Park & Pond Managment Plan	Paid by Check # 106121		12/31/2024	01/14/2025	01/14/2025		01/17/2025	1,060.88
Account 6300.570 - Prof Svc Other Totals							Invoice Transactions	2		<u>\$1,259,751.70</u>
Sub-Division 00 - Non-Subdiv Totals							Invoice Transactions	2		<u>\$1,259,751.70</u>
Division 000 - Non-Div Totals							Invoice Transactions	2		<u>\$1,259,751.70</u>
Department 000 - Non-Dept Totals							Invoice Transactions	2		<u>\$1,259,751.70</u>
Fund 462 - City Capital Projects Totals							Invoice Transactions	2		<u>\$1,259,751.70</u>
Grand Totals							Invoice Transactions	70		<u>\$1,310,363.50</u>



DRAFT

Agenda Item: **10b(1)**
City Council Meeting of
January 22, 2025

MINUTES

Tuesday, December 17, 2024

5:00 P.M. Closed Session
6:00-6:30 P.M. Reception
6:30 P.M. Open Session

REGULAR MEETING

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

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

Council Chambers
211 Hillcrest Avenue
Marina, California

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

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

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

MEMBERS PRESENT: Jennifer McAdams, Brian McCarthy, Kathy Biala, Mayor Pro-Tem/Vice Chair Liesbeth Visscher, Mayor/Chair Bruce C. Delgado
3. PUBLIC COMMENT ON CLOSED SESSION ITEMS: None
4. CLOSED SESSION:
 - a. Conference with Legal Counsel, Existing Litigation (§ 54956.9(d)) 3 cases:
 - (1) *City of Marina v. Museum of Handcar Technology, et al.*, 24-CV-005126, Monterey Superior Court
 - (2) *TAMC v. City of Marina, Museum of Handcar Technology, et al.*, 24-CV-005108, Monterey Superior Court
 - (3) *Museum of Handcar Technology v. TAMC and City of Marina*, 5:24-CV-08598, United States District Court, Northern District of California (San Jose Division)

6:00-6:30 P.M. RETIREMENT RECEPTION FOR SELIA LESU AND DOUG MCCOUN

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

City Attorney reported out Closed Session. There was no reportable action taken.

Councilmember McCarthy asked to remove agenda item 13b from the agenda. Noted he attended a webinar on Building Support for Ballot Measures: Best Practices and Lessons Learned from the 2024 Election from the Institute for Local Government. Sent link to staff asking to be forwarded to the entire council for review. Need to be a little bit more diligent and have a little bit more background information before we get comfortable engaged in these kind of professionals. Need to come up with any public communication strategy.

MCCARTHY/MCADAMS: TO REMOVE AGENDA ITEM 13B FROM TONIGHT'S AGENDA. 3-2(Visscher, Delgado)-0-0 Motion Passes

City Manager Long requested to add an urgency item to the consent agenda relating to waiving formal bid process for emergency heater repairs (HVAC) at the Public Safety Building, finding that delayed procurement could significantly impact the operational effectiveness of critical public safety services.

DELGADO/MCADAMS: TO ADD THE URGENCY ITEM TO THE CONSENT AGENDA. 5-0-0-0 Motion Passes

5. MOMENT OF SILENCE & PLEDGE OF ALLEGIANCE (Please stand)
6. SPECIAL PRESENTATIONS:
 - a. Introduce Assistant Planner, Brian Kim
 - b. Jerry Johnson aka Kona Jerry's Proclamation
 - c. Selia Lesu, Fire Department Administrative Assistant Retirement Proclamation
 - d. Doug McCoun, Fire Chief Retirement Proclamation
7. COUNCIL AND STAFF ANNOUNCEMENTS:
 - Recreation Director, Adrea Willer – Provided a brief update on the installation of the new playground at Windy Hill Park. Announced this coming Sunday, December 22, 2024, from 1:00pm-4:00pm is Marina's Winterfest event at the Community Center.
 - City Manager, Layne Long – Informed the public that all Marina offices (excluding police and fire) will be closed from December 24, 2024-January 1, 2025, for our winter break.
8. PUBLIC COMMENT: *Any member of the public may comment on any matter within the City Council's jurisdiction that is not on the agenda. This is the appropriate place to comment on items on the Consent Agenda. Action will not be taken on items not on the agenda. Comments are limited to a maximum of three (3) minutes. General public comment may be limited to thirty (30) minutes and/or continued to the end of the agenda. Any member of the public may comment on any matter listed on this agenda at the time the matter is being considered by the City Council. Whenever possible, written correspondence should be submitted to the Council in advance of the meeting, to provide adequate time for its consideration.*
 - Carmen Zahiralis – Concerned about the noise levels the cement trucks create as they pass directly in front of my house, on a daily basis. The noise from these trucks permeates the interior of my house and is deeply affecting my quality of life and mental health. Recognizes that this operation has been here a long time but with new growth come many changes.

respectfully asking all of you to not approve this new 4-year lease as requested by Las Animas

- Carol Eng – co-founders of NoToLA2025, a concerned citizens group about Las Animas Concrete. Concerned about the legal exposure of the City of Marina. Noted that Las Animas Concrete LLC, status at the California Secretary of State website is "Terminated" and has been inactive since May 30, 2024. Noted business guide at its website, a business entity must be registered with the Secretary of State and have a city business license. Commented on the Planning Commission issuing a CUP in October 2024 even though Marina Zoning Ordinances, a cement company cannot operate on this parcel. Commented on the lack of a current lease versus month-to-month. Commented on SCUMB's opposition to nighttime operations. City to not vote on a new lease for Las Animas Concrete.
- Marie Weiner – Brought the Council a visual of what the cement trucks are doing to the residential streets (4-rain markers). Stated Las Animas has been operating on city-owned property which does not have a current lease for years; and has been illegally operating with unconditional use permit for seven years. Marina zoning laws indicated that a cement plant is only permitted to operate in zone M pursuant to Section 1730.020 and 030(b). The city-owned parcels where Las Animas operates are zone BP, which is Business Park, not M. It's up to the city council on whether to approve a new lease or not.
- Min Chan – Noted that there are two current continual infractions of noise emission generated by Las Animas cement trucks with respect to the Marina Municipal Code, and allowable noise limits for both exterior and interior noise, given in the Marina General Plan. Presented a short presentation on the noise measurements on California Ave. Acceptable limits range between 60-70 dB for outside and 45 dB for inside. Noted Las Animas exceeds both limits substantially. Commented on the CUP issued by the Planning Commission.
- Cristina Medina Dirksen – Appreciate the previous speakers coming forward with their concerns regarding Las Animas. Commented on agenda item 10f(4) the employee bonuses and glad the city is moving forward with the Arts Village.
- Paul Manuel – Commented on the reasoning for putting together an Ad-hoc committee for Measure U and Plan B. Thought we could put together a committee that could help the city figure out a path forward with strong public support.
- Denise Turley – Asked if someone from the City would take all the evidence present by the residents along California Avenue to Las Animas explain to them that they could be better neighbors if they would take care of this, this, and this documented problem. Commented on agenda item 10g(4), believe monies should be saved for salaries.
- Dusan Tatomirovic – Spoke on why AMP was not present to tape this meeting. Spoke about City of Marina turning 50 next year. Commented on the impacts of the last storm exposing critical vulnerabilities in the city's infrastructure, impacting both the traffic signals and the power grid. Urged council to investigate the failure of the traffic signals. Asked who is responsible for maintaining the operational integrity of those lights during severe weather?

9. CONSENT AGENDA FOR THE SUCCESSOR AGENCY TO THE FORMER MARINA REDEVELOPMENT AGENCY: *Background information has been provided to the Successor Agency of the former Redevelopment Agency on all matters listed under the Consent Agenda, and these items are considered to be routine and non-controversial. All items under the Consent Agenda are normally approved by one motion. Prior to such a motion being made, any member of the public or City Council may ask a question or make a comment about an agenda item and staff may provide a response. If discussion or a lengthy explanation is required,*

the Council may remove an item from the Consent Agenda for individual consideration. If an item is pulled for discussion, it will be placed at the end of Other Action Items Successor Agency to the former Marina Redevelopment Agency.

10. **CONSENT AGENDA:** *These items are considered to be routine and non-controversial. All items under the Consent Agenda may be approved by one motion. Prior to such a motion being made, any member of City Council may ask a question or make a comment about an agenda item and staff may provide a response. If discussion or a lengthy explanation is required, Council may remove the item from the Consent Agenda and it will be placed at the end of Other Action Items.*
 - a. **ACCOUNTS PAYABLE:** *(Not a Project under CEQA per Article 20, Section 15378)*
 - (1) Accounts Payable Check Numbers 105839-105955, totaling \$3,510,505.40
Accounts Payable Successor Agency EFT #111, totaling \$1,696.25
 - b. **MINUTES:** *(Not a Project under CEQA per Article 20, Section 15378)*
 - (1) November 26, 2024, Special City Council Meeting
 - (2) December 3, 2024, Regular City Council Meeting
 - c. **CLAIMS AGAINST THE CITY:** None
 - d. **AWARD OF BID:** None
 - e. **CALL FOR BIDS:** None
 - f. **ADOPTION OF RESOLUTIONS:** *(Not Projects under CEQA per Article 20, Section 15378)*
 - (1) Adopting **Resolution No. 2024-136**, approving regular City Council meeting schedule for 2025 Calendar Year.
 - (2) Adopting **Resolution No. 2024-137**, receiving and filing the 2024 Information Report on the adjustment of mitigation fees for new development.
 - (3) Adopting **Resolution No. 2024-138**, prohibiting horses in Hilltop Park.
 - (4) Adopting **Resolution No. 2024-139**, recognition of appreciation for all city employees and approval one one-time lump sum pay for eligible city full-time and part-time employees.
 - (5) Adopting **Resolution No. 2024-140**, waiving the City's formal bid process for emergency heater repairs (HVAC) at the Public Safety Building, finding that delayed procurement could significantly impact the operational effectiveness of critical public safety services.
 - g. **APPROVAL OF AGREEMENTS:** *(Not a Project under CEQA per Article 20, Section 15378)*
 - (1) Adopting **Resolution No. 2024-141**, authorizing the City Manager to execute a contract with HdL Companies not to exceed \$50,000 to provide cannabis program application review, tax audits, compliance inspections, background checks, and subject matter expertise and technical support, subject to final review and approval by the City Attorney. *(Not a Project under CEQA per Article 20, Section 15378)*

- (2) Adopting **Resolution No. 2024-142**, authorizing a joint use and access agreement between City and California State Parks for use of and access to the City's corporation yard located at 3014 Lake Court.
- (3) Adopting **Resolution No. 2024-143**, approving a Deposit and Reimbursement Agreement ("Reimbursement Agreement") regarding the Community Facilities District No. 2025-1.
- (4) Adopting **Resolution No. 2024-144**, approving agreement between City of Marina and Kimley-Horn and Associates, Inc. of Salinas, California, to provide engineering services for the Imjin Pkwy & 3rd Ave and Del Monte Blvd & Beach Rd Intersection Improvement Projects.
- (5) Adopting **Resolution No. 2024-145**, and **Resolution No. 2024-02 (NPC)**, approving Amendment No. 6 to extend for one year the Amended Management Agreement Between City of Marina, City of Marina Abrams B Non-Profit Corporation, and Greystar California, Inc. for Abrams B Housing Area; **and adopting Resolution No. 2024-146**, and **Resolution No. 2024-03 (PPSC-NPC)**, approving Amendment No. 6 to extend for one year the Amended Management Agreement Between City of Marina, City of Marina Preston Park Sustainable Community Non-Profit Corporation, and Greystar California, Inc. for Preston Park Housing Area.
- (6) ~~Adopting Resolution No. 2024 , authorize the City Manager to execute a Public Improvement and Reimbursement Agreement for the rehabilitation of the City of Marina Arts Village Project.~~ ***Pulled by Council Member McCarthy, becomes agenda item 13e.***

h. ACCEPTANCE OF PUBLIC IMPROVEMENTS: None

i. MAPS: None

j. REPORTS: (RECEIVE AND FILE):

- (1) City Council approve comment letter for Monterey County's Sixth Cycle Housing Element.

k. FUNDING & BUDGET MATTERS: None

l. APPROVE ORDINANCES (WAIVE SECOND READING): None

m. APPROVE APPOINTMENTS:

- (1) Adopting **Resolution No. 2024-147**, approving Mayor's 2025 recommendation for Mayor Pro Tem and City Council member assignments to various Committees/Commissions/Boards.

11. PUBLIC HEARINGS: *In the Council's discretion, the applicant/proponent of an item may be given up to ten (10) minutes to speak. All other persons may be given up to three (3) minutes to speak on the matter.*

12. OTHER ACTIONS ITEMS OF THE SUCCESSOR AGENCY TO THE FORMER MARINA REDEVELOPMENT AGENCY: *Action listed for each Agenda item is that which is requested by staff. The Successor Agency may, at its discretion, take action on any items. Members of the public may be given up to three (3) minutes to speak.*

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

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

- a. Update Presentation on Habitat Management Resource Plan by Denise Duffy & Associates.

Public Comments:

- Fred Watson – Stated agenda said it was a presentation on the Habitat Management Plan but what was presented was on the Incidental Take Permits. Would like to hear more about the Habitat Management Plan.

- b. Follow up discussion regarding Measure U results and next steps direction for (Plan B) options and alternatives. **Item was tabled**
- c. Adopting **Resolution No. 2024-148**, revising programming/design for Phase 1 of Dunes City Park.

McAdams/Delgado: to adopt Resolution No. 2024-148, project number QLF 2017, to revise the adopted programming/design for Phase I of Dunes City Park including changing two tennis courts back to pickleball courts; and adding lighting to pickleball courts, multi-use court, fitness court, volleyball courts, and pathways.

Substitute Motion

BIALA/MCCARTHY: TO ADOPT RESOLUTION NO. 2024-148, PROJECT NUMBER QLF 2017, TO REVISE THE ADOPTED PROGRAMMING/DESIGN FOR PHASE I OF DUNES CITY PARK INCLUDING:

1. **SIX (6) PICKLEBALL COURTS,**
2. **ADDING LIGHTING TO PICKLEBALL COURTS, MULTI-USE COURT, FITNESS COURT, VOLLEYBALL COURTS, AND PATHWAYS WHILE CONSULTING MIRA ON DARKSKY; AND**
3. **STAFF TO HOLD DISCUSSIONS WITH MPUSD ON UPDATING THE LOS ARBOLES MIDDLE SCHOOL (LAMS) TO TWO (2) TENNIS COURTS AND TO COME BACK TO COUNCIL IN JANUARY WITH UPDATED COST ESTIMATES;**
4. **IF MPUSD DECLINES THEN WE DO ONE (1) TENNIS COURT AND TWO (2) PICKLEBALL COURTS.**

- d. Discussion regarding Marina's 50th Anniversary and creation of an ad hoc committee.

Public Comments:

- Mike Moeller – Supports the creation of the 50th Anniversary Ad-hoc committee.

DELGADO/MCADAMS: TO APPOINT COUNCILMEMBERS BRIAN MCCARTHY AND LIESBETH VISSCHER TO THE MARINA'S 50TH ANNIVERSARY AD-HOC COMMITTEE. 5-0-0-0 Motion Passes

- e. Adopting Resolution No. 2024-, authorize the City Manager to execute a Public Improvement and Reimbursement Agreement for the rehabilitation of the City of Marina Arts Village Project. ***Pulled by Council Member McCarthy, was agenda item 10g(6).***

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

- 15. ADJOURNMENT: The meeting adjourned at 11:10 PM

Anita Sharp, Deputy City Clerk

ATTEST:

Bruce C. Delgado, Mayor



DRAFT

Agenda Item: **10b(2)**
City Council Meeting of
January 22, 2025

MINUTES

Tuesday, January 7, 2025

3:00 P.M. OPEN SESSION

SPECIAL MEETING CITY COUNCIL

THIS MEETING WILL BE HELD IN PERSON

Marina Arts Village/Promenade
Corner of 1st Avenue and 8th Street
Marina, California

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

MEMBERS PRESENT: Jennifer McAdams, Brian McCarthy, Kathy Biala, Mayor Pro-Tem/Vice Chair Liesbeth Visscher, Mayor/Chair Bruce C. Delgado
3. OTHER ACTION:
 - a. Site visit of Marina Arts Village/Promenade Bounded by 1st Avenue, 8th Street, Marina, California; and provide direction to staff regarding the potential rehabilitation of the Marina Arts Village.

City Manager Long provided a brief history and description of the project site.

Public Comments:

- Mike – expressed concern about the condition of the TAMC property.
- Kelly Weigle – asked if a possible sculpture garden could be placed here. Asked about a feasibility study. Asked about the MST Multi-model study.
- Terri McRhoads – asked if there was flexibility to take down other buildings. Suggested partnering with college. Asked about the responsibility of upkeep of the property.
- Jeff – Asked if all the roof venting would be replaced.
- Unknown – asked about fencing and patrolling of the property (security measures)
- Mike Moeller – asked about building codes, when do they start.
- Grace Silva-Santella – wondered if culinary arts could be put in the buildings, like San Francisco. Spoke about possible military museum or eco-tourism. Spoke about roofing material (copper flashing/gutters) and the use of different options. Asked about long-term maintenance.

- Gloria – Asked about Federal or State funding for this project.
- Unknown – Asked about project timelines.
- Debby – spoke about prices increasing would developer pitch in more or make further donations.

Council Discussion/Comments:

Councilmember McAdams – Would like to see clear numbers at next council meeting on demolition of building and bringing in utilities (PG&E, water and sewer).

Councilmember Biala – Cost of stabilization and tear-down of building #3; what is the role of the Developer after stabilization? Parking? Cleanup of the TAMC parcel. Estimate of partial deconstruction or stabilization of building. Concerned that noise from the freeway would restrict outdoor opportunities

Councilmember McCarthy – Financial sustainability of property; future uses and partnering with TAMC; financial scheduling to prevent running out of monies; Where does the Arts Village fall on the project list?

Mayor Pro Tem Visscher – in favor of complete stabilization. What are the results of the HazMat study? Cost of roof insulation. Quality of paint and gutter materials. MST 5th Street Station – Bicycles.

Mayor Delgado – Keep middle section (bldg. #3). Cost of deconstruction versus stabilization? Quality of paint. Talks with TAMC on possible acquisition or renting on their property.

4. ADJOURNMENT: The council meeting adjourned at 4:27 PM

Anita Sharp, Deputy City Clerk

ATTEST:

Bruce C. Delgado, Mayor



DRAFT

Agenda Item: **10b(3)**
City Council Meeting of
January 22, 2025

MINUTES

Thursday, January 9, 2025

6:00 P.M. Open Session

SPECIAL MEETING CITY COUNCIL

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

Council Chambers
211 Hillcrest Avenue
Marina, California

AND

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

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

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

MEMBERS PRESENT: Jenny McAdams, Brian McCarthy, Kathy Biala, Mayor Pro-Tem/Vice Chair Liesbeth Visscher, Mayor/Chair Bruce C. Delgado
3. PLEDGE OF ALLEGIANCE (Please stand)
4. OTHER ACTION ITEMS: *Action listed for each Agenda item is that which is requested by staff. The City Council may, at its discretion, take action on any items. Members of the public may be given up to three (3) minutes to speak.*

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

- a. Receive a presentation from the City's consultant, Raimi+Associates (R+A), on the draft "Final" Preferred Alternative Land Use Map (Map) and Land Use policies; and provide direction to staff allowing for the in-depth analysis of growth projections, water needs, and potential traffic and circulation impacts to begin as part of the preparation of the draft Environmental Impact Report (EIR) for the GP2045.

Round #1 Public Comments:

- Marie Weiner – Commented on the scope of the Draft EIR regarding the 8th street proposed land use direction. One section is zoned as BP. Supports changing the zoning of the Las Animas parcel to mixed-use.
- Amanda Preace, Monterey Audubon Society – Spoke about biodiversity loss crisis that is happening. Hopes the general plan policies will include how the development while also

protecting special types of animals which are present in Marina. Cypress Knolls northwest habitat area and around the airport should be open space.

- Carol Eng – Spoke on executive staff suggestion to change the zoning of the Las Animas plot to mixed-use. Supports the rezoning change suggestion.
- Fred Watson – registered on the city’s GP page to receive notification and did not receive any notification of this meeting. Underestimating the scale of the habitat constraint, which we’re being told will be fine if we look at the environmental review. Spoke about the comment letter emailed prior to the meeting.
- Scott Waltz – Concerned about conservation issues in general. Commented on the Cypress Knolls preferred land-use map in terms of mitigation acreage. This map does not convey categorically the need that might be required for mitigation. If approved now you give the impression that all of the development, we’re looking at on that map can happen.
- Tom Lubowe – Read the last sentence of Marina’s vision statement. Believes it’s important to do the studies ahead of time before committing to how land use is set for the next 20 plus years.
- Terry Tallen – Spoke on the history of the Walmart site. Noted vacant land adjacent to Walmart has been empty for 20-years due to the current zoning. Stated this process is inadequate, inappropriate and should be changed. The city held stakeholder meetings, and we were not invited to provide any feedback. Supports changing the zoning to mixed use.
- Daniel Dokhanian – Own one of the parcels adjacent to Walmart and have ambitious plans for our property. Commented on how to make real estate work and that’s to respond to what consumers want. Noted there is not a lot of retain/hospitality demands right now for that intersection. Supports changing the zoning to mixed-use.
- John Stansbury – Broker for Terry Tallen and Pads C and D of Walmart site and has limited interests in these pads due to current zoning. Retail is shrinking in the world and what is replacing retail is urban village concepts. This gateway designation is from the 70’s and will never come to fruition. This site will remain dark if it is not allowed to become a mixed-use designation.
- Kelly Weigel – Asked if there was representation from UCMEST/UCSC? Appreciates the final preferred land use vision.

MCCARTHY/BIALA: THAT WE RECEIVED THE PRESENTATION FROM THE CITY CONSULTANTS AND THAT WE GIVE STAFF DIRECTIONS TO ACCEPT THIS DRAFT LAND USE DESIGNATION MAP TO CONDUCT THE APPROPRIATE STUDIES. WITH THE EXCEPTION OF THE CHANGE TO THE LAS ANIMAS SITE BE CHANGE TO MIXED USE; AND THAT WE DIRECT STAFF TO ESTABLISH A CONSERVATION FOCUS GROUP AS PART OF THE EIR PREPARATION. 5-0-0-0

Motion Passes

General Plan Goals and Policies

Public Comments:

- Fred Watson – Biodiversity conservation is only represented in the goals as an indirect consequence of development through the wording mitigate impacts of development within the open growth boundary on biological resources. It should be recognized in its own right, I suggest that one of the goals is Recognize, protect Preserve and celebrate Marina's endemic and sensitive habitat and plant and animal species. This stuff doesn't take care of itself weeds

invade. It needs to be cared for and it should be encoded into the spirit of the city that we understand and care for our unique biodiversity and the places where it occurs.

- Amanda Preace – Prioritizing as a goal or policy for the general plan, incorporating wildlife corridors to connect up the west side or maybe north. one side of the highway with the National Monument, trying to create corridors to connect up those habitats being a priority
- Carol Eng – like the reference to this marina that we like. And it's not sprawling and all that. Yeah, so thank you for that it goes encapsulated a lot of the things that we like about marina. Asked about changing of the mixed use for Las Animas, if that was part of the last motion or it's just being done in the EIR or for the future?
- Jeff Markham – First Goal, Marina is mostly a coastal community and would like to see that captured somehow in the goal that we would like to preserve, protect and restore our coastal community as a city.

Direction: minor changes to Goals 1, 2, and 7 were made to incorporate language that is more protective of rare plants and special status species and also to incorporate more inclusive outreach practices.

5. ADJOURNMENT: The meeting adjourned at 9:35 PM

Anita Sharp, Deputy City Clerk

ATTEST:

Bruce C. Delgado, Mayor

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
January 22, 2025

**CITY COUNCIL TO CONSIDER ADOPTING RESOLUTION NO. 2025-,
AWARDING A CONSTRUCTION CONTRACT FOR THE GLORYA JEAN
TATE PARK IMPROVEMENTS PHASE 2 PROJECT TO MONTEREY
PENINSULA ENGINEERING OF MARINA CA. FOR THE GRAND TOTAL
BID IN THE AMOUNT OF \$4,526,351.90; AND AUTHORIZING THE CITY
MANAGER TO EXECUTE CONTRACT DOCUMENTS SUBJECT TO
FINAL REVIEW AND APPROVAL BY THE CITY ATTORNEY; AND
AUTHORIZING THE CITY MANAGER OR DESIGNEE TO EXPEND UP TO
AN ADDITIONAL 10% OF THE CONTRACT AMOUNT FOR
CONSTRUCTION CONTINGENCIES AND TO EXECUTE ALL
CONSTRUCTION CHANGE ORDERS ON BEHALF OF THE CITY; AND
AUTHORIZING THE FINANCE DIRECTOR TO MAKE NECESSARY
ACCOUNTING AND BUGETARY ENTRIES.**

REQUEST:

It is requested that the City Council consider:

1. Adopting Resolution No. 2025-, awarding a construction contract for the Glorya Jean Tate Park Improvements Phase 2 Project to Monterey Peninsula Engineering of Marina CA for the grand total bid in the amount of \$4,526,351.90; and
2. Authorizing the City Manager to execute contract documents, **Exhibit A**, subject to final review and approval by the City Attorney; and
3. Authorizing the City Manager or designee to expend up to an additional 10% of the contract amount for potential construction contingencies and to execute all construction change orders on behalf of the City; and
4. Authorizing the Finance Director to make necessary accounting and budgetary entries.

BACKGROUND:

In 2005 the City of Marina adopted a Parks and Recreation Facilities Master Plan. One of the key goals of this plan was to, “Prioritize the improvement of existing parks and development of new parks.” The City Council has prioritized the funding, design, and construction of city parks including the new Sea Haven Park and Dunes City Park and the renovation of the existing Glorya Jean Tate Park, Windy Hill Park, and Preston Park.

Many public meetings and open houses have been held for improvements to city parks, particularly Sea Haven, Glorya Jean Tate and Dunes City Park. The parks concept plans were presented to a joint Public Works Commission and Recreation and Cultural Services Commission on February 21, 2019. The Commissioners received the presentation, heard comments from the public, and made recommendations for changes.

On April 9, 2019, the City Council passed Resolution 2019-36, receiving presentations on various park concept plans and provided comments. The revised concept plan for Glorya Jean-Tate Park served as a basis for the pump track and future park improvement designs.

On August 3, 2022, Resolution 2022-104, the City Council approved amendment 1 to the On-Call Landscape Architectural Services Agreement with Verde Design, Inc. for the design and preparation of construction documents for the Glorya Jean Tate Park Improvements Phase 2 Project.

The project was put on hold while evaluating playground equipment on various City parks. Early this year the City staff worked with Verde and Kompan to check the viability of the play equipment purchased for the Sea Haven Park for the Glorya Jean Tate Park playground area.

The first phase of the Glorya Jean Tate Park was the construction of the Pump Track and Restroom Improvements. The City Council accepted completion of the Pump Track on October 17, 2023, Resolution No. 2023-101. The Restroom Improvement was completed through the General Building On Call Contract.

On June 8, 2024, Resolution 2024-71, the City Council approved the final design of Glorya Jean Tate Park. The Glorya Jean Tate Park Improvements, Phase 2 project highlights the following park elements;

- Dog Park, sectioned to separate the smaller dogs from that of the larger dogs.
- Basketball court, two pickleball courts, and horseshoe/cornhole court and Exercise/fitness area.
- Picnic areas with pavilions.
- Open turf area and walkways in and around the park.
- Landscaping, including planting new 52 evergreen trees
- The park entrances along Abdy Avenue, Cardoza Avenue and Reservation Road.
- Parking extension (23 additional parking stalls) with Electric Vehicles (EV) charging stations. Two of the parking stalls has to be completed and operational (with EV chargers) and eleven has to be EV ready (the supporting infrastructure to be completed and EV chargers to be installed at a later date)
- Play area, using play equipment initially procured for the Sea Haven Community Park.

The work included in this award of contract is the construction of the park elements mentioned above, including infrastructure to support the installation of the playground and fitness equipment. The playground and fitness equipment, installation and necessary surfacing were purchased by the City directly from Kompan and not included in this award of construction contract.

The Glorya Jean Tate Park Improvements Phase 2 project will be constructed with two separate contractors. Construction will be coordinated and closely monitored to allow the construction of the park improvements and installation of playground equipment and fitness equipment smoothly minimizing conflicts and delays.

On November 13, 2024 Tree Committee approved the project and on November 19, 2024, Resolution No. 2024-128 the City Council approved the advertisement and call for bids for the Glorya Jean Tate Park Improvements, Phase 2 project.

ANALYSIS:

On January 8, 2025, four (4) sealed bids were received, opened, and were publicly read in person for the project. Following is the tabulation of bids received:

Name of Company and Address	Base Bid	Additive Alt. Bid 1	Additive Alt. Bid 2	Grand Total Bid
Monterey Peninsula Engineering Marina, CA	\$4,453,351.90	\$4,000.00	\$69,000.00	\$4,526,351.90
Robert A. Bothman Inc., DBA Robert Bothman Construction Santa Clara, CA	\$5,041,000.00	\$21,000.00	\$85,000.00	\$5,147,000.00
Galeb Paving, Inc. Saratoga, CA	\$5,336,936.39 *	\$20,900.00	\$26,400.00	\$5,384,236.39 *
The Don Chapin Co. Inc. Salinas, CA	\$5,871,058.00	\$5,000.00	\$50,000.00	\$5,926,058.00
* Corrected Amount				

The Engineer's Opinion of Probable Construction Cost for this project is:

Base Bid: \$4,018,150.50, Additive Alternate Bid 1: \$10,000.00, and Additive Alternate Bid 2: \$72,000.00 for a Grand Total: \$4,100,150.50.

The Base Bid includes construction of park elements described above, Additive Alternate Bid 1 is for the installation of two EV chargers and Additive Alternate Bid 2 is for the 12 months landscaping maintenance (during the one year warranty period). The City may elect to award the base bid only, Base bid plus additive bid 1 or Base bid plus additive bid 2 or the grand total bid (base bid plus additive bids 1 and 2). The Specifications allow the City to award any or all the additive bids later as construction change order, this will allow the city staff to evaluate and decide on maintenance and management of the EV charging stations.

The bids were reviewed and found that all four bids were responsive. The lowest responsive, responsible bidder, Monterey Peninsula Engineering, is a local firm and has worked successfully with the City in the past on several City park projects including the Pump Track at the Gloriosa Jean Tate Park .

FISCAL IMPACT:

The following is the estimated expenditure to execute the project to completion.

Estimated Expenditure	Amount
Construction Contract (Grand Total bid)	\$4,526,351.90
Construction Contingency Allowance (10%)	\$ 452,635.19
Play and Fitness Equipment and Surfacing (KOMPAN Contract)	\$ 1,876,127.13
Construction Management and Inspection and Monitoring and Testing Allowance	\$ 400,000.00
Project Management, Surveys, Engineering & Misc. Expenses (PG&E connection fees)	\$ 706,214.00
Total Estimated Expenditure	\$ 7,961,328.22

This is an approved CIP project with a funding amount of \$ 1,700,000 (Prior Years), \$3,150,000 (FY 2023-2024), and \$3,150,000 (FY 2024-25) for a total project funding of \$8,000,000.

In May 2024, the project estimate was approximately \$6,186,664 million. The new estimate of \$7,961,328 is significantly higher due to several features added to the scope, such as the parking extension, EV charging station, and two pavilions which were added after the first estimate. In addition, the lowest bid came in higher than the Engineer's Opinion of Probable Construction Cost. Engineering, Construction Management & Inspection costs were also higher than expected. Lastly, the fitness equipment and surfacing was omitted from the first estimate.

Based on May 2024 estimate, City Council approved Resolution 2024-71 authorizing a transfer of unexpended fund balance of approximately \$1,813,136 from Glorya Jean Tate Park (Capital Project # QLP2119) to Sea Haven Community Park (Capital Project # QLP 2016).

However, the most current estimate, of \$7,961,328.22 results in an anticipate unexpended fund balance of \$38,671.78.

The approved CIP project funding amount of \$8M is sufficient to award the construction of the Grand Total Bid, and has about \$38, 671.78 available for transfer of fund from Glorya Jean Tate Park (Capital Project # QLP2119) to Sea Haven Community Park (Capital Project # QLP 2016).

Staff will provide updated cost estimates and funding options for Sea Haven Community Park at the next City Council meeting on February 4, 2025.

California Environmental Quality Act (CEQA)

This action, awarding the construction contract for the execution of the Glorya Jean Tate Park Improvements Phase 2 Project, is not a project as defined by the California Environmental Quality Act (CEQA).

CONCLUSION:

This request is submitted to the City Council for consideration and input.

Respectfully submitted,

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

REVIEWED/CONCUR:

Andrea M. Willer, Ed.D
Recreation & Cultural Services Director
City of Marina

Layne P. Long
City Manager
City of Marina

RESOLUTION NO. 2025-

CITY COUNCIL TO CONSIDER ADOPTING RESOLUTION NO. 2025-, AWARDING A CONSTRUCTION CONTRACT FOR THE GLORYA JEAN TATE PARK IMPROVEMENTS PHASE 2 PROJECT TO MONTEREY PENINSULA ENGINEERING OF MARINA CA. FOR THE GRAND TOTAL BID IN THE AMOUNT OF \$4,526,351.90; AND AUTHORIZING THE CITY MANAGER TO EXECUTE CONTRACT DOCUMENTS SUBJECT TO FINAL REVIEW AND APPROVAL BY THE CITY ATTORNEY; AND AUTHORIZING THE CITY MANAGER OR DESIGNEE TO EXPEND UP TO AN ADDITIONAL 10% OF THE CONTRACT AMOUNT FOR CONSTRUCTION CONTINGENCIES AND TO EXECUTE ALL CONSTRUCTION CHANGE ORDERS ON BEHALF OF THE CITY; AND AUTHORIZING THE FINANCE DIRECTOR TO MAKE NECESSARY ACCOUNTING AND BUGETARY ENTRIES.

WHEREAS, one of the key goals of the City of Marina Parks and Recreation Facilities Master Plan is to, “prioritize the improvement of existing parks and development of new parks.”; and

WHEREAS, the City Council has prioritized the funding, design, and construction of new city parks public and renovating existing city parks; and

WHEREAS, the parks concept plans were presented to a joint Public Works Commission and Recreation and Cultural Services Commission on February 21, 2019. The Commissioners received the presentation, heard comments from the public, and made recommendations for changes; and

WHEREAS, on April 9, 2019, the City Council passed Resolution 2019-36, receiving presentations on park concept plans for Sea Haven Park and provided comments; and

WHEREAS, on August 3, 2022, the City Council passed Resolution 2022-104 approving amendment No. 1 to the On Call Landscape Architectural Services with Verde Design, Inc. to allow the design and preparation of bidding documents for the Glorya Jean Tate Improvements, Phase 2; and

WHEREAS, on January 26, 2023, a community outreach meeting was held to collect input on the proposed playground equipment. Early this year the City staff worked with Verde and Kompan to check the viability of the play equipment purchased for the Sea Haven Park for the Glorya Jean Tate Park playground area; and

WHEREAS, on June 8, 2024, Resolution 2024-71, the City Council approved Final design of Glorya Jean Tate Park Improvements, Phase 2; and

WHEREAS, the Glory Jean Tate Park Improvements, Phase 2 project includes the following park elements; dog park, basketball court, two pickleball courts, exercise/fitness area and horseshoe/cornhole court, picnic areas with pavilions, open turf area, landscaping and walkways in and around the park, park entrances along Abdy Way, Reservation Road and Cardoza Avenue, parking extension with EV charging stations and playground area; and

WHEREAS, on June 8, 2024, Resolution 2024-71, the City Council approved Transfer of unexpended fund balance of approximately \$1,813,136 from Glorya Jean Tate Park (Capital Project # QLP2119) to Sea Haven Community Park (Capital Project # QLP 2016); and

WHEREAS, on November 13, 2024 the Tree Committee approved the project and on November 19, 2024, Resolution No. 2024-128 the City Council approved the advertisement and call for bids for the Glorya Jean Tate Park Improvements, Phase 2 project; and

WHEREAS, the Glorya Jean Tate Park Improvements, Phase 2 project (QLP 2119) is included in the Capital Improvement Program with a budget of \$8M; and

WHEREAS, on January 8, 2025, four (4) sealed bids were received, opened, and were publicly read in person for the project. The following are the bid results: Monterey Peninsula Engineering of Marina, CA: \$4,453,351.90 (Base Bid), \$4,000.00 (Additive Alt. Bid 1), \$69,000.00 (Additive Alt. Bid 2), \$4,526,351.90 (Grand total Bid); Robert A. Bothman Inc. of Santa Clara, CA: \$5,041,000.00 (Base Bid), \$21,000.00 (Additive Alt. Bid 1), \$85,000.00 (Additive Alt. Bid 2), \$5,147,000.00 (Grand total Bid); Galeb Paving Inc. of Saratoga, CA: \$5,336,936.39 (Base Bid), \$20,900.00 (Additive Alt. Bid 1), \$26,400.00 (Additive Alt. Bid 2), \$5,384,236.39 (Grand total Bid); and The don Chapin Company of Salinas, CA: \$5,871,058.00 (Base Bid), \$5,000.00 (Additive Alt. Bid 1), \$50,000.00 (Additive Alt. Bid 2), \$5,926,058.00 (Grand total Bid) ; and

WHEREAS, the estimated expenditure is \$7,961,328.22 and the approved CIP project funding amount of \$8M is sufficient to award the construction of the Grand Total Bid, and has about \$38,671.78 available for transfer of fund from Glorya Jean Tate Park (Capital Project # QLP2119) to Sea Haven Community Park (Capital Project # QLP 2016) ; and

WHEREAS, this action of awarding of construction contract for the execution of the Glorya Jean Tate Park Improvements Phase 2 Project is not a project as defined by the California Environmental Quality Act (CEQA); and

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

1. Adopt Resolution No. 2025-, awarding a construction contract for the Glorya Jean Tate Park Improvements Phase 2 Project to Monterey Peninsula Engineering of Marina CA for the grand total bid in the amount of \$4,526,351.90; and
2. Authorize the City Manager to execute contract documents, **Exhibit A**, subject to final review and approval by the City Attorney; and
3. Authorize the City Manager or designee to expend up to an additional 10% of the contract amount for potential construction contingencies and to execute all construction change orders on behalf of the City; and
4. Authorize the Finance Director to make necessary accounting and budgetary entries.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 22nd day of January 2025, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk

A9 FORM OF CONTRACT

FOR

Glorya Jean Tate Park Improvements Phase 2 Project

THIS CONTRACT is made and entered into this 2024, by and between The City of Marina, a municipal corporation of the State of California, hereinafter called "City of Marina" or "City" and Monterey Peninsula Engineering (MPE), hereinafter called "Contractor", for the work described herein.

- a. WITNESSETH, in this consideration of their covenants, the parties hereto agree as follows:
2. Contract Award. In response to the Notice to Bidders, Contractor submitted a Proposal to perform the work for the Glorya Jean Tate Park Improvements Phase 2 Project ("Project"). On January 22, 2025, the City awarded this Contract to Contractor.
3. Contract Documents. The Contract Documents for this Contract consist of the following, which comprise the entire agreement between the City and Contractor:
- a. Notice to Bidders & Information for Bidders
 - b. Accepted Proposal (**A3**)
 - c. Proposal Supplement Including an Experience Statement and List of Proposed Subcontractors (**A4-A5**);
 - d. Proposal Guaranty Bond(**A6**);
 - e. Non- Collusion Affidavit (**A7**);
 - f. Local Hiring Requirements (**A8**);
 - g. Contract Agreement (**A9**)
 - h. Bond for Labor and Material (**A10**); (**only if bid amount exceeds \$25,000**)
 - i. Performance Bond (**A11**); (**only if bid amount exceeds \$25,000**)
 - j. Evidence of Insurance (Certificate of Insurance)
 - k. Project Plans and Specifications
 - l. Standard Plans and Specifications, Caltrans – 2023 Edition
 - m. California Building Code and associated codes- recent edition adopted by the City (for Building Related projects)
 - n. Any Addenda
 - o. Any Construction Change Order
 - p. Additional documents: _____

These Contract Documents are incorporated into this Contract and made a part hereof as fully and completely as if set forth herein verbatim.

4. Contractor's Obligations. Contractor hereby covenants and agrees to furnish and provide all labor, materials, tools, appliances, equipment, plant and transportation, and all other things required or necessary to be furnished, provided or done, and build, erect, construct and complete the Project at the time and in the manner provided, and in strict accordance with the plans and specifications, therefore. Contractor must use its best efforts to complete the work in a professional and expeditious manner and to meet or exceed the performance standards required by the Contract Documents.



5. Payment. As full and complete compensation for Contractor's timely performance and completion of the work in strict accordance with the terms and conditions of the Contract Documents, the City will pay Contractor **four million five hundred twenty six thousand three hundred fifty one and ninety cents (\$4,526,351.90)** ("Contract Price") for all of Contractor's direct and indirect costs to perform the work, including all labor, materials, supplies, equipment, taxes, insurance, bonds, and all overhead costs, in accordance with the payment provisions in the Contract Documents.
6. Time for Completion. Contractor will fully complete the work on or before the expiration of the time specified in the Special Provisions after execution of the Contract on behalf of the City of Marina and the receipt from the City of Marina of a notice to proceed with the work.
7. Indemnification.
 - a. The City and all officers, employees, and agents thereof connected with the work, shall not be answerable or accountable in any manner for any loss or damage that may happen to the work or any part thereof; for any loss or damage to any of the materials or other things used or employed in performing the work; for injury to or death of any person; or for damage to property from any cause except losses due to sole or active negligence, or sole willful misconduct, of the City's officers or employees.
 - b. To the fullest extent permitted by law, the Contractor will indemnify, defend (with counsel approved by the City), and hold harmless the City, its officials, officers, employees, agents, volunteers, and consultants ("indemnified parties") from and against any or all loss, liability, expense, claims, penalties, costs (including costs, attorneys' fees and expert fees of defense), suits, and damages of every kind, nature, and description directly or indirectly arising from or in any way connected to the performance of the work ("Claims"), regardless of Contractor's fault or negligence, including any of the same resulting from the alleged or actual negligent act or omission of an indemnified party; except that said indemnity shall not be applicable to Claims arising from the sole negligence, active negligence, or sole willful misconduct of an indemnified party. In instances where the active negligence of an indemnified party accounts for only a percentage of the liability involved, the obligation of Contractor will be for that entire portion of the percentage of liability not attributable to the active negligence of the indemnified party.
 - c. The Contractor will indemnify, defend, and hold harmless the City, the City's officials, officers, employees, volunteers, agents, and the Construction Manager and Engineer/Architect for all liability on account of any patent rights, copyrights, trade names, or other intellectual property rights that may apply to the Contractor's performance of the work. The Contractor will pay all royalties or other charges as a result of intellectual property rights that may apply to methods, types of construction, processes, materials, or equipment used in the performance of the work, and will furnish written assurance satisfactory to the City that any such charges have been paid.
 - d. Approval of the Contractor's certificates of insurance and/or endorsements does not relieve the Contractor of liability under this Section 6. The Contractor will defend, with legal counsel reasonably acceptable to the City, any action or actions filed in connection with any Claims and will pay all related costs and expenses, including attorneys' fees incurred. The Contractor will
 - e. promptly pay any judgment rendered against the City, its officials, officers, employees, agents, volunteers, or consultants for any Claims. In the event the City, its officials, officers,

Gloria Jean Tate Park Improvements Phase 2 Project

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employees, agents, volunteers, or consultants is made a party to any action or proceeding filed or prosecuted against Contractor for any Claims, Contractor agrees to pay the City, its officials, officers, employees, agents, volunteers, and consultants any and all costs and expenses incurred in such action or proceeding, including but not limited to, reasonable attorneys' fees.

- f. In accordance with Civil Code § 2782(a), nothing in the Contract will be construed to indemnify the City for defects in design furnished by the City.
 - g. This indemnification and duty to defend shall extend to Claims asserted after termination of this Contract for whatever reason.
 - h. The City and Contractor shall timely notify each other of the receipt of any third-party claim relating to the contract. The City shall be entitled to recover its reasonable costs incurred in providing such notification.
8. Guarantee. The Contractor agrees to immediately repair and replace all defective material and workmanship discovered within one year after acceptance of final payment by Contractor and to indemnify City of Marina against all loss and damage occasioned by any such defect, discovered within that year, even though the damage or loss may not be ascertained until after the expiration thereof. Provided, however, that if such failure of the Contractor to perform should not, by reasonable diligence, be discoverable or discovered within that one year, then the obligation of the Contractor to repair and replace that defective material or workmanship shall continue until one year after the actual discovery thereof.
9. Workers' Compensation Certification. Pursuant to Labor Code § 1861, by signing this Contract, Contractor certifies as follows: "I am aware of the provisions of Labor Code § 3700 which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the Work on this Contract."
10. Independent Contractor.
- a. The Contractor is and shall at all times remain as to City a wholly independent contractor. The personnel performing the work under this Contract on behalf of Contractor shall at all times be under Contractor's exclusive direction and control. Neither City nor any of its officers, employees, or agents shall have control over the conduct of Contractor or any of Contractor's officers, employees, or agents, except as set forth in the Contract Documents. Contractor 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 City. Contractor shall not incur or have the power to incur any debt, obligation, or liability whatever against City, or bind City in any manner. Contractor's employees in no circumstances shall be entitled to part of any pension plan, insurance, bonus or any similar benefits which City provides its own employees.
 - b. Any and all claims that may arise under the Workers' Compensation Act on behalf of Contractor's employees or sub-contractors, while so engaged in the work, and all claims made by a third party as a consequence of any negligent act or omission on the part of the Contractor employees or sub-contractors, while so engaged in any of the work provided for or rendered herein shall not be City's obligation.
11. Conflicts of Interest. Contractor, its employees, subcontractors and agents, may not have, maintain or acquire a conflict of interest in relation to this Contract in violation of any City ordinance or

Glorya Jean Tate Park Improvements Phase 2 Project

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requirement, or in violation of any California law, including Government Code § 1090 et seq., or the Political Reform Act, as set forth in Government Code § 81000 et seq. and its accompanying regulations. Any violation of this Section constitutes a material breach of the Contract.

12. Bonds and Insurance. Concurrently with the execution of this Contract, Contractor shall file with the City of Marina the bonds and evidence of insurance specified in the Contract Documents and subject to adjustment provided therein. The Contractor agrees at all times during the progress of the work to carry with insurance carriers approved by the City of Marina full coverage workmen's compensation and public liability insurance in the form and to the extent called for in Section 7-1.06 of the Standard Specifications, State of California, 2023 Edition. Such insurance policy shall contain an endorsement that the same shall not be canceled nor the amount of coverage be reduced until at least 30 days after receipt by the City of Marina by certified or registered mail of a written notice of such cancellation or reduction in coverage.
13. Audit, and Examination and Ownership of Records.
 - a. Contractor shall maintain complete and accurate records with that relate to the performance of work under this Contract in sufficient detail to permit an evaluation of work. All such records shall be maintained in accordance with generally accepted accounting principles and shall be clearly identified and readily accessible.
 - b. The City may examine and audit at no additional cost to the City all books, estimates, records, contracts, documents, bid documents, bid cost data, subcontract job cost reports and other Project-related data of the Contractor, subcontractors engaged in performance of the work, and suppliers providing supplies, equipment and other materials required for the work, including computations and projections related to bidding, negotiating, pricing or performing the work or contract modifications and other materials concerning the work, including, but not limited to, Contractor daily logs, in order to evaluate the accuracy, completeness, and currency of cost, pricing, scheduling and any other project related data.
 - c. The Contractor will make available all such Project related data at all reasonable times for examination, audit, or reproduction at the Contractor's business office at or near the work site, and at any other location where such Project related data may be kept until three (3) years after final payment under the Contract.
 - d. Pursuant to California Government Code section 8546.7, if the amount of public funds to be expended is in excess of \$10,000, this Contract shall be subject to the examination and audit of the State Auditor, at the request of the City, or as part of any audit of the City, for a period of three (3) years after final payment under the Contract.
 - e. No portion of the Contract Documents may be used for any purpose other than construction of the Project, without prior written consent from City. Contractor is deemed to have conveyed the copyright in any designs, drawings, specifications, shop drawings, or other documents (in paper or electronic form) developed by Contractor for the Project, and City will retain all rights to such works, including the right to possession.
 - f. This Section 12 shall survive termination of this Contract.
14. Notice. All notices, requests, and approvals must be in writing and may be given either by (i) personal service, (ii) delivery by a reputable document delivery service, such as but not limited to, Federal



15. Express, which provides a receipt showing date and time of delivery, or (iii) mailing in the United States Mail, by first class mail, addressed to the address of the party as set forth below or at any other address as that party may later designate by notice:

To the City:

Layne Long
City Manager
211 Hillcrest Avue
Marina CA 93933

To the Contractor:

Monterey Peninsula Engineering
Attn. Peter Taormina, Manager
P.O Box 400
Marina CA 93933
petertmpe@gmail.com

Notice is effective on the date of personal service; the date of delivery confirmed by a reputable overnight delivery service; or 5 days following deposit in a United States mailbox, or date of postmark. The parties may agree to notice by email.

16. Attorney's Fees. In the event of any controversy, claim or dispute relating to this Contract or the breach thereof, the prevailing party shall be entitled to recover from the losing party reasonable expenses, attorney's fees and costs.
17. Third-Party Beneficiaries. There are no intended third-party beneficiaries to this Contract except as expressly provided in the Contract Documents.
18. Governing Law and Venue. This Contract will be governed by California law and venue will be in the Superior Court of Monterey County, or the federal district court with jurisdiction over the City, and no other place.
19. Amendment. No amendment or modification of this Contract will be binding unless it is in a writing duly authorized and signed by the parties to this Contract.
20. Integration. This Contract and the Contract Documents incorporated herein, including authorized amendments or Change Orders thereto, constitute the final, complete, and exclusive terms of the agreement between the City and Contractor.
21. Waiver. Neither the acceptance of work or payment for work pursuant to this Contract shall constitute a waiver of any rights or obligations arising under this Contract. The failure by the City to enforce any of Contractor's obligations or to exercise City's rights shall in no event be deemed a waiver of the right to do so thereafter.
22. Severability. If any provision of the Contract Documents is determined to be illegal, invalid, or unenforceable, in whole or in part, the remaining provisions of the Contract Documents will remain in full force and effect.
23. Authorization. Each individual signing below warrants that they are authorized to do so by the party

Glorya Jean Tate Park Improvements Phase 2 Project

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that they represent, and that this Contract is legally binding on that party. If Contractor is a corporation, signatures from two officers of the corporation are required pursuant to California Corporation Code section 313.

24. Compliance with Provisions of Law.

- a. The City is subject to laws relating to public agencies which are part of this contract as though fully set forth herein.
- b. Contractor agrees to comply with all applicable federal, state and municipal laws and regulations, including but not limited to California Labor Code Division 2, Part 7, Chapter 1 regarding Public Works and Public Agencies.
- c. Contractor shall comply with City of Marina Municipal Code Chapter 13.02 Local Hiring for Public Works.
- d. Contractor shall comply with laws relating to the work.

IN WITNESS WHEREOF, the parties to these presents have hereunto set their hands the year and date first above written.

CONTRACTOR

CITY OF MARINA

By: _____

By: _____
Layne P. Long, City Manager

Print Name: _____

Date: _____

Address: _____

Date: _____

APPROVED AS TO FROM:

By: _____
City Attorney

By: _____

Date: _____

Date: _____

ATTESTED:

By: _____
Anita Shepherd-Sharp Deputy City Clerk

Date: _____

Resolution No. 2025-____



Honorable Mayor and Members
of the Marina City Council

City Council Meeting of
January 22, 2025

**CITY COUNCIL CONSIDER ADOPTING RESOLUTION NO. 2025-,
APPROVING THE ALLOCATION AND APPROPRIATION OF \$80,000
FROM UNALLOCATED GENERAL FUNDS TO CAPITAL
IMPROVEMENT PROGRAM ADDING THE RESERVATION ROAD
CORRIDOR OPERATIONS STUDY HSR2501 AND AUTHORIZING THE
FINANCE DIRECTOR TO MAKE NECESSARY ACCOUNTING AND
BUDGETARY ENTRIES.**

RECOMMENDATION:

It is recommended that the City Council:

1. Consider adopting Resolution No. 2025-, approving the allocation and appropriation of \$80,000 from unallocated General Funds to the Capital Improvement Program adding the Reservation Road Corridor Operations Study HSR2501, and;
2. Authorize the Finance Director to make the necessary accounting and budgetary entries.

BACKGROUND:

The City of Marina is seeking to redevelop Downtown Marina into a unique, vibrant, and pedestrian friendly environment per the Downtown Vitalization Specific Plan (DVSP) and improve multimodal access and safety for vulnerable populations and users along Del Monte Boulevard and Reservation Road.

At the regular meeting of October 15, 2024, the City Council adopted Resolution No. 2024-116, approving the Downtown Specific Plan. Part of the adopted motion included direction to staff to conduct a study to evaluate if a road diet is feasible for Reservation Road within the downtown corridor.

ANALYSIS:

Since 2019, Kimley Horn has been retained to provide traffic engineering support to analyze the transportation effects of implementing the Downtown Specific Plan on the City's roadway network. Staff has tasked their team through their on-call professional services contract to study the impacts and benefits of improving Reservation Road as a two-lane versus a four-lane arterial roadway.

The Study will evaluate existing right-of-way dimensions, driveways, and intersections with records and aerial information. New cross-sections will be provided for a four-lane arterial roadway with a Class 4 (protected, on-road) bikeway along with a two-lane roadway diet cross-section. Both configurations will consider multimodal components for pedestrians, bicycles, and bus transit with a focus on traffic calming through the downtown corridor.

Along with presenting the possible cross sections, the consultant will generate a micro-simulation using the PTV VISSIM software using adopted projected traffic volumes to assess the impacts to the six major intersections and shopping center driveways. The simulations and design concepts will be presented to Council for community feedback.

FISCAL IMPACT:

The proposed cost for this corridor operations study is not to exceed \$76,269. With administration and project management costs, staff is requesting an allocation and appropriation of \$80,000 from the unallocated General Fund balance to the new HSR2501 project budget.

CEQA Findings:

The City has determined this is not a project under CEQA per Article 20 Section 15378 and under General Rule Article 5 Section 15061.

Respectfully submitted,

Edrie Delos Santos, PE
Engineering Division
Public Works Department

Ismael Hernandez
Public Works Director
City of Marina

Layne P. Long
City Manager
City of Marina

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA
APPROVING THE ALLOCATION AND APPROPRIATION OF \$80,000
FROM UNALLOCATED GENERAL FUNDS TO CAPITAL IMPROVEMENT
PROGRAM ADDING THE RESERVATION ROAD CORRIDOR
OPERATIONS STUDY HSR2501 AND AUTHORIZING THE FINANCE
DIRECTOR TO MAKE NECESSARY ACCOUNTING AND BUDGETARY
ENTRIES.

WHEREAS, the City of Marina is seeking to redevelop Downtown Marina into a unique, vibrant, and pedestrian friendly environment per the Downtown Vitalization Specific Plan (DVSP) and improve multimodal access and safety for vulnerable populations and users along Del Monte Boulevard and Reservation Road, and;

WHEREAS, at the regular meeting of October 15, 2024, the City Council adopted Resolution No.2024-116, approving the Downtown Specific Plan. Part of the adopted motion included direction to staff to conduct a study to evaluate if a road diet is feasible for Reservation Road within the downtown corridor, and;

WHEREAS, since 2019, Kimley Horn has been retained to provide traffic engineering support to analyze the transportation effects of implementing the Downtown Specific Plan on the City's roadway network. Staff has tasked their team through their on-call professional services contract to study the impacts and benefits of improving Reservation Road as a two-lane versus a four-lane arterial roadway, and;

WHEREAS, the Study will evaluate existing right-of-way dimensions, driveways, and intersections with records and aerial information. New cross-sections will be provided for a four-lane arterial roadway with a Class 4 (protected, on-road) bikeway along with a two-lane roadway diet cross-section. Both configurations will consider multimodal components for pedestrians, bicycles, and bus transit with a focus on traffic calming through the downtown corridor, and;

WHEREAS, along with presenting the possible cross sections, the consultant will generate a micro-simulation using the PTV VISSIM software using adopted projected traffic volumes to assess the impacts to the six major intersections and shopping center driveways. The simulations and design concepts will be presented to Council for community feedback, and;

WHEREAS, the proposed cost for this corridor operations study is not to exceed \$76,269. With administration and project management costs, staff is requesting an allocation and appropriation of \$80,000 from the unallocated General Fund balance to the new HSR2501 project budget, and;

WHEREAS, the City has determined this is not a project under CEQA per Article 20 Section 15378 and under General Rule Article 5 Section 15061.

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

1. Approve the allocation and appropriation of \$80,000 from unallocated General Funds to the Capital Improvement Program adding the Reservation Road Corridor Operations Study HSR2501, and;

2. Authorize the Finance Director to make the necessary accounting and budgetary entries.

PASSED AND ADOPTED, at a regular meeting of the City Council of the City of Marina, duly held on the 22nd day of January 2025 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk

Scope of Services

Task 1 – Develop Buildout Roadway Cross Section and Plan Line Concepts

Kimley-Horn team will use existing right of way and aerial information to prepare ultimate buildout cross section and plan line concepts alternatives. The Consultant will coordinate with the City on the features to be considered for accommodation into the roadway cross section. We will evaluate the available right of way compared to what is required for the proposed cross section improvements. The roadway network will also include multimodal components such as pedestrian, transit, bicycle facilities and other traffic calming features aimed to slow vehicle speeds for a downtown environment. Pedestrian connectivity and bicycle connectivity needs will be assessed as well as on-street parking demand.

Based on direction from City staff, the Consultant will prepare the following concept layouts in support of the traffic analysis and community engagement process:

- Roundabout layout alternatives along the Reservation Road corridor where feasible at the existing intersections.
 - 4-Lane Option
 - Maintain two travel lanes in each direction on Reservation Road with class IV bikeways
 - 2-Lane Option
 - Road diet of Reservation Road with class IV bikeways and reduction to one travel lane in each direction
 - The Consultant will verify the traffic operations of the roundabout concept assuming the vehicle traffic from regional and projected growth in the City.
- Cross-section layouts of Reservation Road identifying opportunities for potential streetscape and landscaping improvements.

The Consultant will provide the cross-sections and concept layouts in electronic format to the City.

Task 2 – VISSIM Traffic Operations Analysis

Based on direction from the Client, Kimley-Horn will conduct a micro-simulation traffic operations comparison along Reservation Road between the 4-lane roadway with potential roundabouts and 2-lane roadway with potential roundabouts. The study area on Reservation Road will extend from the Del Monte Boulevard to California Avenue and will include the following study intersections.

- Del Monte Boulevard and Reservation Road
- Reservation Road and Vista Del Camino
- Reservation Road and Seacrest Ave
- Reservation Road and Shopping Center Driveways
- Reservation Road and De Forest Road
- Reservation Road and Crescent Avenue
- Reservation Road and California Avenue

The traffic simulation software PTV VISSIM will be used to model the roadway corridor for traffic operations and micro-simulation analysis. Driveways within the study area will also be included for model accuracy and calibration. The VISSIM model and analysis will determine the intersection level of service operations and calculate measurement of effectiveness (MOEs) such as vehicle miles traveled, vehicle queues, and corridor travel times to compare between the study scenarios.

The Consultant will utilize Year 2040 cumulative scenario traffic volumes from the Association of Monterey Bay Area Government (AMBAG) Regional Travel Demand Model with the proposed DVSP development buildout.

Kimley-Horn will conduct up to two (2) VISSIM scenario runs for the project. Each scenario run will include models for AM and PM peak hour traffic volumes.

The traffic results from the VISSIM model will be incorporated into simulation videos for public meeting presentation and will include the following scenarios:

- Scenario 1A – 4-lane roadway with roundabouts AM Peak
- Scenario 1B – 4-lane roadway with roundabouts PM Peak
- Scenario 2A – 2-lane roadway with roundabouts AM Peak
- Scenario 2B – 2-lane roadway with roundabouts PM Peak

Task 3 – Public Meetings and Coordination

The Consultant will present the project at up to two (2) public meetings (City Council and/or Public Works Commission) to aid in answering questions about the proposed corridor alternatives, discuss the project with stakeholders, and gather community feedback. The Consultant will work with City staff and will prepare materials including, exhibits, tables, graphs, and/or PowerPoint presentations.

For the public meetings:

- It is assumed the public meeting will be attended in person.
- The public meeting will be attended by up to two (2) Kimley-Horn staff with support from City staff.

If the City desires public outreach and meetings beyond the scope provided, those efforts would be treated as additional services.

Compensation, Fees and Expenses:

Kimley-Horn will perform the Scope of Services on a labor fee with the maximum labor fee shown below. Kimley-Horn will not exceed the total maximum labor fee shown without authorization from the Client. Individual task amounts are provided for budgeting purposes only. Kimley-Horn reserves the right to reallocate amounts among tasks as necessary.

Task Number and Name		Fee	Type
1	Develop Buildout Roadway Cross-Section & Plan Line Concepts	\$26,323	Not to Exceed
2	VISSIM Traffic Operations Analysis	\$28,903	Not to Exceed
3	Public Meetings & Coordination	\$21,043	Not to Exceed
Kimley-Horn Proposal Fee		\$76,269	

January 16, 2025

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

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of January 22, 2025

**CITY COUNCIL CONSIDER ADOPTING RESOLUTION NO. 2025-,
AUTHORIZING AN ADDITIONAL \$40,000.00 FROM THE GENERAL
FUND TO CIP NUMBER APF2321-LOS ARBOLES COURT RESURFACING
PROJECT**

RECOMMENDATION:

It is recommended that the City Council:

1. Consider adopting Resolution No. 2025-, authorizing an additional \$40,000.00 from the General Fund to CIP Number APF2321-Los Arboles Court Resurfacing Project.

BACKGROUND:

The tennis courts at Los Arboles are located on MPUSD property. However, the school district has not used the courts for physical education, athletics, or any other purpose for several years. While MPUSD has made the courts available for community use, they are rarely used due to the poor condition of the courts.

In FY 2023-24, City Council approved CIP Project Number APF2321 in the amount of \$75,000.00 to resurface the upper tennis courts and resurface and restripe the lower courts for pickleball.

Staff solicited several bids for this scope of work, all of which drastically exceeded the approved budget due to the poor condition of the courts. The lower courts in particular have significant structural damage due to tree roots lifting the asphalt, requiring the removal and replacement of several hundred square feet of asphalt. The upper courts are in better condition and require less repair prior to resurfacing and striping. However, the concrete steps to the upper courts need to be replaced.

Based on this evaluation, staff revised the scope to include:

- repairing, resurfacing, and dual striping (tennis and pickleball lines) on the upper courts only;
- replacing broken concrete steps to the back gate;
- adding wind screen.

ANALYSIS:

Currently the Los Arboles courts are the only courts available to the community and they are in very poor condition.

While new courts are planned in future parks, those parks will not be activated until Spring 2026 at the earliest.

Completing this project will allow the community access to both tennis and pickleball. Both are considered “lifetime sports” and provide numerous benefits to a community including exercise, competition, socialization, and sense of belonging.

FISCAL IMPACT:

The fiscal impact to complete this project as described is an additional \$40,000.00.

California Environmental Quality Act (CEQA)

The presentation and providing input for Dunes City Park is not a project as defined by the California Environmental Quality Act (CEQA) per Article 20 Section 15378 and under General Rule Article 5 Section 15061.

CONCLUSION:

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

Respectfully submitted,

Andrea M. Willer, Ed.D.
Recreation & Cultural Services Director
City of Marina

REVIEWED/CONCUR:

Layne P. Long
City Manager
City of Marina

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA AUTHORIZING AN ADDITIONAL \$40,000.00 FROM THE GENERAL FUND TO CIP NUMBER APF2321-LOS ARBOLES COURT RESURFACING PROJECT

WHEREAS, the tennis courts at Los Arboles are located on MPUSD property, they are not used by the school district, and

WHEREAS, MPUSD has made the courts available for community use, they are rarely used due to the poor condition of the courts, and

WHEREAS, in FY 2023-24, City Council approved CIP Project Number APF2321 in the amount of \$75,000 to resurface the upper tennis courts and resurface and restripe the lower courts for pickleball, and

WHEREAS, staff solicited several bids for this scope of work, all of which drastically exceeded the approved budget due to the poor condition of the courts, and

WHEREAS, staff revised the scope to include:

- repairing, resurfacing, and dual striping (tennis and pickleball lines) on the upper courts only;
- replacing broken concrete steps to the back gate;
- adding wind screen.

WHEREAS, the Los Arboles courts are the only courts available to the community and they are in very poor condition, and

WHEREAS, new courts are planned in future parks, those parks will not be activated until Spring 2026 at the earliest, and

WHEREAS, completing this project will provide community access to both tennis and pickleball. Both are considered “lifetime sports” and provide numerous benefits to a community including exercise, competition, socialization, and sense of belonging.

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

1. Authorize an additional \$40,000.00 from the General Fund to CIP number APF2321-Los Arboles court resurfacing project.

PASSED AND ADOPTED, by the City Council of the City of Marina at a regular meeting held on the 22nd day of January 2025 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

Buce C. Delgado, Mayor

ATTEST:

Anita Sharp, Deputy City Clerk

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of January 22, 2025

**CITY COUNCIL CONSIDER ADOPTING RESOLUTION NO. 2025-,
AMENDING A CONTRACT FOR AUDITING SERVICES, AND
AUTHORIZING THE CITY MANAGER TO EXECUTE A CONTRACT
AMENDMENT WITH CHAVAN AND ASSOCIATES, LLP**

RECOMMENDATION

It is recommended that the City Council:

1. Consider adopting Resolution No. 2025-, amending the contract for auditing services to Chavan and Associates, LLP (C&A), Certified Public Accountants (CPA), for one additional in the amount of \$67,500 and;
2. Authorize the Finance Director to make necessary accounting and budgetary entries, and;
3. Authorize the City Manager to execute a contract amendment on behalf of the City subject to final review and approval by the City Attorney.

BACKGROUND

The City is required to retain the services of a licensed CPA firm to perform an independent audit of all City funds and financial transactions. The goal of the annual audit is to receive an independent auditor's "opinion letter" and other management reports. These reports address the fair presentation of the City's financial position in the financial statements, identify significant matters involving internal controls over financial reporting, and assess compliance with applicable laws, regulations, contracts, and grants. In addition to providing various mandated audit services, the independent audit firm also prepares any corresponding reports for the State Controller's Office (SCO).

In Fiscal Year 2019/20, the City initiated a competitive proposal for audit services. The request for proposal was published in the Monterey Herald and also circulated to 15 audit firms. Eight firms submitted proposals and Chavan and Associates, LLP was selected based on their experience in the governmental accounting field, the strength of their proposed audit team, positive references, and client training. The resulting contract was for three years, with an option for two additional years. The City retained C & A for the complete five-year term, ending with the Fiscal Year 2023/24 audit.

In considering whether to issue a new request for proposal (RFP) for audit services, staff considered the impact to the City's Finance staff and their knowledge of year-end processes. Over the last several years, the City has retained a consultant to prepare complex monthly and year-end accounting entries. At the close of Fiscal Year 2023/24, staff assumed all of the year-end closing entries, as well as most of the complex year-end adjustments that were handled by the audit firm. In most Cities, these types of entries are prepared by internal staff. The City plans to fully transition the remaining monthly processes to the Finance Department staff by the end of the fiscal year. Due to a significant number of these entries taking place only at the end of each fiscal year, it may take two to three cycles before staff are fully proficient with these processes.

During this learning period, a transition to a new audit firm could be challenging. The Finance Department staff have only had one year of experience in preparing key year-end entries and schedules for debt, capital assets, pensions, other post-employment benefits; and new lease and software subscription pronouncements. As part of a new audit, they would be required to walk the auditors through financial policies, internal controls, and complex transactions within their respective areas. In addition, new audit firms will typically request extensive samples of financial transactions to become familiar with City processes; and work with staff to gain an understanding of the City's accounting structure and the unique operations associated with different funds. While the City would be subject to a robust audit with C & A, they would already have an basic understanding of the City's accounting processes and systems; and staff would not be impacted by the introductory processes.

ANALYSIS

Government Code, Section 12410.6(b) requires local agencies to change audit firms or rotate audit partners, if the lead audit partner, or the audit partner responsible for reviewing the audit has been performing the services for six consecutive years. The City's contract ended in Fiscal Year 2023/24, which marks the fifth consecutive year of service. Amending their contract for an additional year would be within the six-year requirement. Chavan and Associates, LLP has also noted that they have sufficient partners to meet the rotation requirement.

The proposed cost for one additional year of audit services is \$67,500. A copy of the C & A proposal is included in Exhibit A. This proposal lists the cost of each audit service; however, in some years all of the services may not be needed. For example, in Fiscal Year 2023/24, the City did not expend more than \$750,000 in federal grant funds and a Single Audit was not required. While the attached proposal is \$13,000 greater than the amount in the original agreement, the previous C & A proposal did not incorporate any inflationary increases over the five-year period and the City's audit costs remained flat. The City also expanded the scope of services to include an optional State Controller's Office Annual Financial Transactions Report for the Public Financing Authority (SCO AFTER PFA). Prior to the addition of the new SCO report, the proposed increase would equate to approximately 4% each year, when amortized over the six-year period. The new proposal could also be considered reasonable, because the City's prior audit firm submitted a proposal for \$69,450 during the original competitive process.

FISCAL IMPACT

There is no additional impact planned to City funds. Sufficient funds have been included in the General Fund, Preston Park Fund, and Abrams B Housing Funds to support the additional audit costs.

CONCLUSION:

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

Respectfully submitted,

Tori Hannah
Finance Director
City of Marina

Layne P. Long
City Manager
City of Marina

RESOLUTION NO 2025-

A RESOLUTION OF THE MARINA CITY COUNCIL AMENDING A CONTRACT FOR
AUDITING SERVICES AND AUTHORIZING THE CITY MANAGER TO EXECUTE A
CONTRACT AMENDMENT WITH CHAVAN AND ASSOCIATES, LLP

WHEREAS, in February 2020, the City requested proposals for audit services, and;

WHEREAS, pursuant to the request and a competitive evaluation process, Chavan & Associates, LLP was awarded a three-year contract, with an option to renew for two additional years, and;

WHEREAS, Chavan & Associates, LLP has demonstrated technical expertise and provided the City with professional audit services over the five-year contract period, and;

WHEREAS, in the current fiscal year, the City is transitioning the complex monthly and year-end accounting entries from a contract accountant to the City's internal staff, with the goal of becoming self-sufficient by the end of the fiscal year, and;

WHEREAS, almost all of the Finance Department staff have been with the City less than three years, and Fiscal Year 2023/24 was the first year that the City's internal accounting staff assumed the majority of these responsibilities, and;

WHEREAS, the City desires to retain Chavan & Associates, LLP for one additional year to provide the Finance Department staff with more time to learn these year-end processes, before considering a change in audit firms.

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

1. Approve a contract amendment with Chavan and Associate, LLP for one additional year in accordance with Exhibit A, and;
2. Authorize the Finance Director to make necessary accounting and budgetary entries, and;
3. Authorize the City Manager to execute the contract on behalf of the City subject to final review and approval by the City Attorney.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 22nd day of January 2025 by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Anita Sharp, Deputy City Clerk

Bruce C. Delgado, Mayor

December 11, 2025

City of Marina
211 Hillcrest Ave.
Marina, CA 93933

We are pleased to confirm our understanding of the services we are to provide for the City of Marina (the “City”) for the fiscal year ending June 30, 2025. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City and the related notes to the financial statements, which collectively comprise the City’s basic financial statements.

In addition, we will audit the City’s compliance over major federal award programs each fiscal year. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the City’s major federal award programs.

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America (GAGAS), will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the City complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that the items noted below be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance



with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP and will be subjected to certain limited procedures but will not be audited:

1. Management's discussion and analysis.
2. Major fund budget to actual schedules.
3. Pension schedules.
4. Other postemployment benefit schedules.

Supplementary Information Other than RSI

Supplementary information other than RSI will accompany the City's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with U.S. GAAS.

We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Nonmajor fund combining balance sheets and schedules of revenues, expenditures and changes in fund balances.
2. Nonmajor budgetary comparison schedules, as applicable.
3. Fiduciary fund statements, as applicable.
4. General fund combining schedules, as applicable

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the basic financial statements:

1. ACFR introductory section.
2. Statistical tables.

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of



America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with U.S. GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS, and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also complete the following:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal



control relevant to the audit of the financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period(s) covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the City's basic financial statements. Our report will be addressed to governing body of the City. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of the City's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the provisions of U.S. Office of Management and Budget's (OMB) Uniform Guidance; and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the City's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS, and in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the City's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the City's major federal award programs. Our tests will be less in scope



than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the City's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;



12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which *management* is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from *management* for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
 - d. A written acknowledgement of all the documents that *management* expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information and schedule of expenditures of federal awards (SEFA) referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information and SEFA in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding the supplementary information and SEFA, (c) to include our report on the supplementary information and the SEFA in any document that contains the supplementary information and that indicates that we have reported on such supplementary information and the SEFA, and (d) to present the supplementary information and the SEFA with the audited financial statements, or if the



supplementary information and the SEFA will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information and the SEFA no later than the date of issuance by you of the supplementary information and the SEFA and our reports thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

With respect to any nonattest services we perform, we will not assume management responsibilities on behalf of the City. However, we will provide advice and recommendations to assist City management in performing its responsibilities. At the end of the year, we agree to perform the following:

- Prepare the audited financial statements (ACFR), related note disclosures, required supplementary information, supplementary information (as noted above), the schedule of expenditures of federal awards, and the data collection form. These items will be prepared from information prepared and provided by the City during our audit, such as the City's trial balance.
- Propose adjusting or correcting journal entries to be reviewed and approved by City management.

City management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards, including GAAS, GAGAS, GASB and U.S. GAAP.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action



that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the City with regard to certain positions taken in the preparation of the audited financial statements, but City must make all decisions with regard to those matters.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

Audit Administration and Fees

Our all-inclusive maximum fee for these services will be as follows:

	2025
City Audit	\$ 30,000
GANN Limit Review Report	1,000
Single Audit	4,500
Marina Club Casino AUP	3,000
TAMC Measure X Audit	4,000
Preston Park Audit	8,500
Abrams Park Audit	8,500
SCO AFTR	3,500
SCO AFTR PFA	2,000
FORA Trust Fund	2,500
Total All Inclusive Maximum Fees	\$ 67,500

Our fees include out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.).

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit as follows:

Engagement Partner	\$400 per hour
Associate Partner/Reviewer	\$300 per hour
Audit Manager	\$200 per hour
Supervisor	\$150 per hour
Staff Auditor	\$125 per hour
Administrative	\$100 per hour

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes thirty days or more overdue and may not be resumed until your account is paid in full. If



we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report.

You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If cooperation is not provided as anticipated and at a level that hinders the progress of the services to be provided, we retain the right to terminate the contract for cause with thirty (30) days' notice. During that time, the City will have the opportunity to provide the cooperation required to complete the audit and C&A may rescind the cancellation.

If the services to be performed by C&A are not performed in an acceptable manner to the City, the City may cancel this contract for cause by providing notice to C&A, giving at least thirty (30) days' notice of the proposed cancellation and the reasons for same. During that time period, C&A may seek to bring the performance of services to a level that is acceptable to the City, and the City may rescind the cancellation if such action is in the City's best interest. Notwithstanding the above provisions, the City may, upon the expiration of thirty (30) days written notice to C&A, terminate the agreement at will. Payment for services or goods received prior to termination shall be made by the City provided those goods or services were provided in a manner acceptable to the City. Payment for those goods and services shall not be unreasonably withheld.

Sheldon Chavan, CPA, is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Chavan & Associates LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.



The audit documentation for this engagement is the property of Chavan & Associates LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to state and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Chavan & Associates LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

We will be available during the year to consult with you on financial management and accounting matters of a routine nature. You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing. At the conclusion of our audit engagement, we will communicate to management and the Board the following significant items from the audit:

- Our view about the qualitative aspects of the City's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, a copy of our latest external peer review report is available on our website. If the foregoing is in accordance with your understanding, please indicate your agreement by signing this letter and emailing it to us at info@cnallp.com or following the DocuSign link in the separate email. If you have any questions, please let us know. We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.



Chavan and Associates, LLP
Certified Public Accountants

Very truly yours,

C & A LLP

Sheldon Chavan, CPA, Managing Partner
Chavan & Associates, LLP

RESPONSE:

This letter correctly sets forth the understanding of the City of Marina.

Signature:

Title:

Date:



MST HIGHLIGHTS
Board of Directors Meeting
December 9, 2024

RECOGNIZED DECEMBER EMPLOYEE OF THE MONTH

The MST Board adopted Resolution 2025-10 recognizing Esteban Garcia, Utility Service Technician, as the December 2024 Employee of the Month for his outstanding contribution to MST and to the entire community.

25 YEARS OF SERVICE

The MST Board recognized Richard Higoy, Facilities Technician, for 25 years of service and his outstanding dedication and contribution to MST and to the entire community.

2024 ADMINISTRATIVE PEER OF THE YEAR

The MST Board recognized Courney Neff, Operations Superintendent, Auggie Ruelas, Mechanic A, and Jose de Jesus Ramirez Gomez, Coach Operator as the 2024 Peer of Year and for their outstanding dedication and contribution to MST and to the entire community.

2025 BOARD MEETING CALENDAR AND CONFERENCE DATES

The MST Board received the 2025 Board meeting calendar, committee meeting schedule, and conference dates.

SENTRY ALARM CONTRACT

The MST Board authorized the General Manager/CEO or their designee to enter into a contract with Sentry Alarm for alarm system replacement in the amount of \$123,997, and a three (3) year service contract, with the option to extend for two (2) additional one (1) year periods at \$3,398 per month, with a total contract amount not to exceed \$327,877, including option years.

2025 STATE LEGISLATIVE PROGRAM

The MST Board approved the 2025 State Legislative Program.

2025 FEDERAL LEGISLATIVE PROGRAM

The MST Board approved the 2025 Federal Legislative Program.

2025 BOARD STRATEGIC SESSION AGENDA

The MST Board reviewed the agenda for the Board Strategic Session in January 2025.

GREENFIELD ON-CALL SERVICES

The MST Board approved the extension of Greenfield on-call services beyond December 31, 2024.

NEXT MST BOARD MEETING

The next regular MST Board meeting is scheduled for January 13, 2025 at 9:00 AM.



MST HIGHLIGHTS
Board of Directors Meeting
January 13, 2025

RECOGNIZED 2024 EMPLOYEES OF THE YEAR

The MST Board adopted Resolution 2025-11 recognizing Jacob Huggins, IT Specialist as the 2024 Employee of the Year for his outstanding contribution to MST and to the entire community.

RECOGNIZED 2024 MANAGEMENT EXCELLENCE AWARD WINNER

The MST Board recognized Jarred Augusta, Risk & Security Manager as the 2024 recipient of the Manager Excellence Award for his outstanding contribution to MST and the entire community.

BOARD MEMBER SERVICE RECOGNITIONS

The MST Board recognized Mayor Mike LeBarre, City of King and David Pacheco, City of Seaside for their 10 years of service and for their outstanding contribution to MST and to the entire community.

CONDUCTED STRATEGIC PLANNING WORKSHOP

The MST Board conducted its annual strategic planning workshop; reviewed strategic progress to date and emerging issues; received the FY2023-2025 Strategic Plan and 2-year action plan update from staff. The Board and staff also reviewed and discussed six Board Policy and Performance items; 1) Contactless Fare Payment Transition Plan, 2) Zero Emissions Bus Transition Plan; 3) Future of Contracted Transportation Services; 4) MST Land Utilization; 5) MST Board Code of Conduct; and 6) Four-Year Strategic Plan.

NEXT MST BOARD MEETING

The next regular MST Board meeting is scheduled for February 10, 2025.

January 16, 2025

Item No: **10j(2)**

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of January 22, 2025

**CITY COUNCIL CONSIDER ADOPTING RESOLUTION NO. 2024-,
RECEIVING AND FILING THE FISCAL YEAR 2023-2024 ANNUAL
REPORT ON THE COLLECTION AND USE OF MITIGATION FEES FOR
NEW DEVELOPMENT IMPACTS.**

REQUEST:

It is requested that City Council consider:

1. Adopting Resolution No. 2025-, receiving and filing the fiscal year 2023-2024 annual report on the collection and use of mitigation fees for new development impacts.

BACKGROUND:

AB 1600 (Statutes of 1998, Mitigation Fee Act), codified as Section 66000 et seq. of the California Government Code, regulates how public agencies collect, maintain, and spend development impact fees imposed on developers for the purpose of defraying costs of public facilities. It includes requirements for accounting, spending, and reporting the fees and related interest earnings.

The City's Public Building Facilities Impact Fee, Public Safety Facilities Impact Fee, Transportation (Roadway and Intersections) Facilities Impact Fee, and Parks Facilities Impact Fee collected by the City have been identified as fees subject to Government Code 66000 (AB 1600) requirements, and each had a balance remaining at the end of the most recently ended fiscal year. These fees are accounted for in separate funds, and each fund earns and accumulates interest. Expenditures from these funds have been used for the purposes for which the fees were collected.

ANALYSIS:

Attached (**EXHIBIT A**) is the FY 2023-24 report required under Government Code Section 66006(b)(1). The report summarizes revenue and expenditures for the funds, and includes beginning and ending balances, as required. The purpose and use of the expenditures and transfers made during the fiscal year have been identified. Since the fees are imposed on development projects that impact the facility requirements of the community, the use of these fees to fund the construction of system facilities is reasonable.

The law also requires that this report be made available to the public. The requirement for public notification has been met in conjunction with the posting of the agenda and related attachment that is associated with the City Council meeting at which this report will be presented.

FISCAL IMPACT:

No direct fiscal impact results from receiving and filing this report of activity within the impact mitigation fee accounts. The 2016 Impact Fee nexus study established an allowable administrative fee to cover the cost of activities such as preparing the annual report.

California Environmental Quality Act (CEQA)

Receiving an informational report on the collection and use of mitigation fees is not a project under CEQA per Article 20 Section 15378(b).

CONCLUSION:

This report is submitted to City Council for information.

Respectfully submitted,

Edrie Delos Santos, PE
Engineering Division
Public Works Department

Tori Hannah, MBA
Finance Director
City of Marina

REVIEWED/CONCUR:

Layne P. Long
City Manager
City of Marina

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA
RECEIVING AND FILING THE FISCAL YEAR 2023-2024 ANNUAL REPORT ON THE
COLLECTION AND USE OF MITIGATION FEES FOR NEW DEVELOPMENT.

WHEREAS, the City of Marina collects impact fees to mitigate the effects of increased demand for public facilities, transportation infrastructure, and parks, and;

WHEREAS, pursuant to the Mitigation Fee Act (Government Code Section 66000 et seq.), the City is required to annually report certain information regarding the collection of development impact fees, and;

WHEREAS, the Report for Fiscal Year 2023-24, attached as “Exhibit A,” identifies unexpended impact fee programs, and;

WHEREAS, receiving an informational report on the collection and use of mitigation fees is not a project under CEQA per Article 20 Section 15378(b), and;

WHEREAS, the Report was made available to the public prior to this Council meeting, and;

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Marina does hereby receive and file the fiscal year 2023-2024 annual report on the collection and use of mitigation fees for new development.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 22nd day of January 2025, by the following vote:

AYES, COUNCIL MEMBERS:

NOES, COUNCIL MEMBERS:

ABSENT, COUNCIL MEMBERS:

ABSTAIN, COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk

**Annual Impact Fee Report
For the City of Marina
For Fiscal Year 2023-24**

This report contains information on the City of Marina's development impact fees for Fiscal Year 2023-24. This information is presented to comply with the annual reporting requirements contained in Government Code section 66000 *et seq.* Please note that this annual report is not a budget document, but rather is compiled to meet reporting requirements. It is not intended to represent a full picture of currently planned projects as it only reports project information, revenues and expenditures for Fiscal Year 2022-23.

Government Code Section 66006 requires local agencies to submit annual and five-year reports detailing the status of development impact fees. The annual report must be made available to the public within 180 days after the last day of the fiscal year and must be presented to the public agency (City Council) no less than 15 days after it is made available to the public.

This report summarizes the following annual reporting information for each of the development impact fee programs:

1. A brief description of the fee program.
2. Schedule of fees.
3. Beginning and ending balances of the fee program.
4. Amount of fees collected, interest earned, and transfers/loans.
5. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
6. A description of each interfund transfer or loan, the date the loan will be repaid, the rate of interest, and a description of the public improvement on which the transferred or loaned fees will be expended.
7. The estimated date when projects will begin if sufficient revenues are available to construct the project.
8. The amount of refunds made to property owners.

More detailed information on certain elements of the various fee programs is available through other documents such as nexus studies, master plans, the capital improvement program, and budgets.

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Impact Fee Program Descriptions

Public Building Facilities Fee

The Public Facilities Fee is imposed to pay for the public building costs for a City Hall, Public Works Yard and a Senior Community Center. Residential and commercial development help pay the City Hall and Public Works Yard. Only residential development pays towards the future Senior Community Center.

Public Safety Facilities Fee

The Public Safety Fee is imposed to pay the public building costs for a new fire station and animal control facility. Residential and commercial development help pay for these facilities.

Transportation Facilities Fee – Roadways and Intersections

New vehicle trip generation by new development impacts the City's roadways and intersections. What portion of the development impact not paid by other transportation revenues are paid by transportation impact fees. The City divides these impacts into roadway and intersection impacts and collects fees for these two types of transportation impacts.

Park Facilities Fee

The Park Facilities Fee is imposed to create additional park facilities to maintain the same ratio of park space currently available to the residents of Marina. The fee is limited to residential development.

The City does not typically earmark impact fees for any specific project as the revenues are collected, but rather the revenues are applied toward a series of capital improvement projects as outlined in the nexus studies, such as future parks, transportation infrastructure, and other capital facilities.

**Annual Impact Fee Report
For the City of Marina
For Fiscal Year 2023-24**

**Annual Impact Fee Report (AB 1600)
For the City of Marina
Fiscal Year 2023-2024**

	Intersections	Roadways	Public Safety	Public Building Facilities	Parks	Total
Ending Balance 6/30/2023	\$ 2,017,881.13	\$ 7,865,745.90	\$ 1,357,877.33	\$ 5,406,403.68	\$ 7,996,291.65	\$ 24,644,199.56
<u>Revenues</u>						
Impact Fee Revenues	1,078,848.26	1,987,294.86	217,734.05	625,226.03	1,668,987.94	5,578,091.14
Interest	90,315.05	311,601.51	74,192.27	221,440.97	286,851.44	984,401.24
Total Revenues	1,169,163.31	2,298,896.37	291,926.32	846,667.00	1,955,839.38	6,562,492.38
<u>Expenditures</u>						
Transfers to Projects	(1,710,000.00)	(3,010,000.00)	(10,000.00)	(10,000.00)	(3,110,000.00)	(7,850,000.00)
Total Expenditures	(1,710,000.00)	(3,010,000.00)	(10,000.00)	(10,000.00)	(3,110,000.00)	(7,850,000.00)
Ending Balance 6/30/2024	\$ 1,477,044.44	\$ 7,154,642.27	\$ 1,639,803.65	\$ 6,243,070.68	\$ 6,842,131.03	\$ 23,356,691.94

Project Descriptions

Windy Hill Park Playground Upgrades (\$100,000 Parks)

The project includes the removal and replacement of the existing Playground equipment as well as the construction of new restroom facilities.

Preston Park Upgrades (\$3,000,000 Parks)

The project includes the construction of a new Playground and picnic amenities. It also includes the replacement of the existing turf, renovation of the existing concession building, and the expansion of the fields for multiple uses.

Imjin Parkway & California Avenue Intersection Improvements (\$500,000 Intersection)

The latest traffic operations study for the Dunes Development has identified this mitigation project triggered by the latest progress in development. The project includes widening California Ave to include right-turn pockets and Northbound and Southbound left turn pockets as well as signal upgrades. The design will coordinate with the FORTAG project funded by TAMC.

Imjin Parkway & California Avenue Intersection Improvements (\$1,200,000 Intersection)

The latest traffic operations study for the Dunes Development has identified this mitigation project triggered by the latest progress in development. The project includes constructing a new traffic signal at the intersection of Reindollar Ave. and California Ave. The design will coordinate with the FORTAG project funded by TAMC.

California Avenue Improvements, Imjin Parkway to 8th Street (\$3,000,000 Roads)

An agreement between the City and the Dunes Developer will allow the full construction of improvements for California Avenue adjacent to the new development through deferred impact fees. The project includes the construction of right-of-way improvements including curb, gutter, sidewalk and striping for bike lands and street parking. The design will coordinate with the FORTAG project funded by TAMC.

Development Impact Fee Study Update (\$10,000 from each Fee Category, \$50,000 total)

The purpose of the Development Impact Fee Study Update is to re-evaluate and update the fees developed from the 2016 study, and to incorporate the adopted CIP projects and additional recommended projects. Additional appropriation of Impact Fee funds was approved through Council Resolution No. 2023-47.

**Annual Impact Fee Report
For the City of Marina
For Fiscal Year 2023-24**

Public Facilities Impact Fee Summary Indexed for 2024												
Land Use	(a) 2023 Public Buildings Fee	(b) Public Buildings Fee	(c) 2023 Public Safety Fee	(d) Public Safety Fee	(e) 2023 Roadways Fee	(f) Roadways Fee	(g) 2023 Intersections Fee	(h) Intersections Fee	(i) 2023 Parks Fee	(j) Parks Fee	2023 Total Fee (a+c+e+g+i)	Total Fee
Residential												
Single Family Dwelling Units	\$ 4,815	\$ 4,938	\$ 1,038	\$ 1,064	\$ 9,081	\$ 9,312	\$ 2,199	\$ 2,255	\$ 10,429	\$ 10,695	\$ 27,562	\$ 28,264
Senior Homes	\$ 3,211	\$ 3,293	\$ 690	\$ 708	\$ 3,511	\$ 3,600	\$ 851	\$ 873	\$ 6,953	\$ 7,130	\$ 15,216	\$ 15,604
Assisted Living - Senior	\$ 1,784	\$ 1,829	\$ 383	\$ 393	\$ 2,519	\$ 2,583	\$ 611	\$ 627	\$ 3,862	\$ 3,960	\$ 9,159	\$ 9,392
Multi-Family Dwellings	\$ 4,460	\$ 4,574	\$ 960	\$ 984	\$ 6,342	\$ 6,504	\$ 1,539	\$ 1,578	\$ 9,656	\$ 9,902	\$ 22,957	\$ 23,542
Mobile Home Park	\$ 4,460	\$ 4,574	\$ 960	\$ 984	\$ 4,759	\$ 4,880	\$ 1,152	\$ 1,181	\$ 9,656	\$ 9,902	\$ 20,987	\$ 21,521
Campground/RV Park	\$ 4,460	\$ 4,574	\$ 960	\$ 984	\$ 2,576	\$ 2,642	\$ 625	\$ 641	\$ 9,656	\$ 9,902	\$ 18,277	\$ 18,743
Non-residential												
Office/Research	\$ 335	\$ 344	\$ 629	\$ 645	\$ 10,340	\$ 10,603	\$ 2,506	\$ 2,570	\$ -	\$ -	\$ 13,810	\$ 14,162
Retail/Service	\$ 202	\$ 207	\$ 376	\$ 386	\$ 17,379	\$ 17,822	\$ 4,213	\$ 4,320	\$ -	\$ -	\$ 22,170	\$ 22,735
Industrial	\$ 68	\$ 70	\$ 125	\$ 128	\$ 6,535	\$ 6,701	\$ 1,583	\$ 1,623	\$ -	\$ -	\$ 8,311	\$ 8,522
Hotel	\$ 91	\$ 93	\$ 171	\$ 175	\$ 7,660	\$ 7,855	\$ 1,856	\$ 1,903	\$ -	\$ -	\$ 9,778	\$ 10,026
Church	\$ 68	\$ 70	\$ 125	\$ 128	\$ 8,540	\$ 8,758	\$ 2,069	\$ 2,122	\$ -	\$ -	\$ 10,802	\$ 11,078
Day Care Center	\$ 269	\$ 276	\$ 504	\$ 517	\$ 69,431	\$ 71,200	\$ 16,830	\$ 17,259	\$ -	\$ -	\$ 87,034	\$ 89,252
Animal Hospital/Veterinary Clinic	\$ 403	\$ 413	\$ 754	\$ 773	\$ 44,250	\$ 45,377	\$ 10,726	\$ 10,999	\$ -	\$ -	\$ 56,133	\$ 57,562
Medical/Dental Office Building	\$ 403	\$ 413	\$ 754	\$ 773	\$ 33,872	\$ 34,735	\$ 8,209	\$ 8,418	\$ -	\$ -	\$ 43,238	\$ 44,339
Casino/Video Lottery	\$ 403	\$ 413	\$ 754	\$ 773	\$ 125,906	\$ 129,113	\$ 30,516	\$ 31,293	\$ -	\$ -	*	*
Casino	\$ 403	\$ 413	\$ 754	\$ 773	\$ 36,964	\$ 37,906	\$ 8,960	\$ 9,188	\$ -	\$ -	*	*
Notes:												
¹ Fee in this table refers to "fee per dwelling unit or mobile home park/campground/RV space," "fee per 1,000 square feet of building space (non-residential) or gaming space," and "fee per hotel room."												
* Specifically for the Casino uses, the fees for Public Buildings, Public Safety, and Parks are based on the 1,000 square feet of gaming area, while Roadways and Intersection fees are based on 1,000 square feet of building space, excluding hotel uses.												

University Villages (the Dunes) Impact Fees Summary Indexed for 2024

Land Use	(a) 2023 DA Traffic Intersections	(b) DA Traffic Intersections	(c) 2023 DA Roadways	(d) DA Roadways	(e) 2023 DA Parks	(f) DA Parks	(g) 2023 DA Facilities	(h) DA Public Facilities	(i) 2023 DA Public Safety	(j) DA Public Safety	2023 DA Total Fee (a+c+e+g+i)	DA Total Fee
Residential												
Single Family Dwelling Units	\$ 4,009.88	\$ 4,112.02	\$ 5,897.60	\$ 6,047.82	\$ 11,299.86	\$ 11,587.68	\$ 2,475.87	\$ 2,538.93	\$ 1,029.64	\$ 1,055.86	\$ 24,712.83	\$ 25,342.31
Town Homes	\$ 2,455.13	\$ 2,517.67	\$ 3,612.18	\$ 3,704.19	\$ 10,462.84	\$ 10,729.35	\$ 2,475.87	\$ 2,538.93	\$ 1,029.64	\$ 1,055.86	\$ 20,035.66	\$ 20,546.01
Senior	\$ 1,256.54	\$ 1,288.55	\$ 1,848.74	\$ 1,895.83	\$ 6,696.22	\$ 6,866.79	\$ 2,475.87	\$ 2,538.93	\$ 1,029.64	\$ 1,055.86	\$ 13,307.00	\$ 13,645.96
Multi-Family Dwellings	\$ 2,815.62	\$ 2,887.34	\$ 4,142.58	\$ 4,248.10	\$ 10,462.84	\$ 10,729.35	\$ 2,475.87	\$ 2,538.93	\$ 1,029.64	\$ 1,055.86	\$ 20,926.55	\$ 21,459.59
Non-residential												
Office (per building sq. ft.)	\$ 4.25	\$ 4.36	\$ 6.25	\$ 6.41	\$ -	\$ -	\$ 1.92	\$ 1.97	\$ 1.65	\$ 1.69	\$ 14.07	\$ 14.43
Hotels (room)	\$ 3,153.03	\$ 3,233.35	\$ 4,638.96	\$ 4,757.13	\$ -	\$ -	\$ 2,063.20	\$ 2,115.75	\$ 840.16	\$ 861.56	\$ 10,695.36	\$ 10,967.79
Commercial/Retail (per building sq. ft.)	\$ 17.10	\$ 17.54	\$ 25.17	\$ 25.81	\$ -	\$ -	\$ 1.17	\$ 1.20	\$ 0.99	\$ 1.02	\$ 44.43	\$ 45.56
Industrial (per building sq. ft.)	\$ 2.70	\$ 2.77	\$ 3.96	\$ 4.06	\$ -	\$ -	\$ 0.39	\$ 0.40	\$ 0.34	\$ 0.35	\$ 7.38	\$ 7.57

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of January 22, 2025

**CITY COUNCIL TO CONSIDER ADOPTING RESOLUTION NO. 2025-
RECEIVING AND FILING THE ANNUAL FINANCIAL REPORT,
RECEIVING AND FILING THE TRANSPORTATION SAFETY AND
INVESTMENT PLAN ACCOUNT FUND REPORT WITH INDEPENDENT
AUDITORS' REPORT; AND THE AUDITOR GOVERNANCE LETTERS**

REQUEST:

It is requested that the City Council:

1. Receive and file the City's Annual Audit for the period ending June 30, 2024; and,
2. Receive and file the City's Annual Transportation Safety and Investment Plan Account Funds with Independent Auditors' Report for the period ending June 30, 2024.
3. Receive and file the City of Marina Auditor Governance Letter (SAS 114) and Management Letter (SAS 115) for the fiscal year ending June 30, 2024.

BACKGROUND:

State law requires that the accounts and fiscal affairs of all municipal entities be examined annually by an independent certified public accountant. The City of Marina retained Chavan and Associates, LLP, to perform that audit. Chavan and Associates has issued an unmodified opinion that the financial statements for the year ended June 30, 2024, are fairly presented in conformity with generally accepted accounting principles (GAAP). This opinion, along with the basic financial statements, are submitted as the Annual Comprehensive Financial Report (ACFR) for the City of Marina for the fiscal year ended June 30, 2024. The information included in the financial section of this report fulfills the aforementioned state law.

The City's financial statements include a Transmittal Letter that provides a profile of the local government, information that may be useful in assessing the City's economic condition, and an overview of major initiatives, and acknowledgements.

The financial section begins with an overview or discussion on the City's financial statements. This section is titled the Management Discussion & Analysis (MDA) which captures key highlights of the financial statements and summarizes the financial condition of the City in a condensed and simplified format. The report then graduates into more detail in the following sections:

- (1) Government-wide Financial Statements
- (2) Fund Financial Statements
- (3) Notes to the financial statements

For those that want to delve further into details, comprehensive information is found in the supplemental information and statistical sections of the report.

Evaluating the City's Financial Position.

This agenda report provides a high-level introduction of the key elements of Annual Comprehensive Financial Report, primarily underscored in the Management Discussion and Analysis.

The City is engaged in a number of different lines of service and businesses. The principal method of distinguishing the results of those lines is the fund. The City uses three types of funds: Governmental, Enterprise and Fiduciary.

Governmental Funds focus on spendable resources and an entity's short-term position. The corresponding fund statements include cash and short-term receivables; and current liabilities, such as accounts payable. They exclude capital assets, depreciation, and long-term debt. Their ending fund balance provides an indication of resources that are available for use. The primary governmental fund and main City operating fund is the *General Fund*. The General Fund supports services, which include police, fire, community development, recreation, public works, and general administration. Additional governmental funds focus on capital improvements, community facilities districts, debt service, and special revenue or defined purposes.

Proprietary or Enterprise Funds are presented similar to private sector businesses. They differ from governmental funds in that they include capital assets and debt. The change in net position or net income does not approximate cash because non-cash assets, such as real estate, can be rather significant. In the case of Marina, the enterprise funds are known as the Marina Municipal Airport Operating Fund, Preston Park Housing Fund and Abrams B Housing Fund.

Fiduciary or Private Purpose Trust Funds are used to report assets held through a trust agreement, an equivalent arrangement, or in a custodial capacity. This includes the City's responsibility to discharge the debt obligations of the former Marina Redevelopment Agency. The City's fiduciary funds include the FORA Dissolution Administration Fund, the Successor Agency Obligation Fund, and the Successor Agency Housing Asset Fund.

Two of the most basic questions that can be asked about each fund are:

- Did the fund experience a positive net change in fund balance, prior to capital expenditures or non-operating transfers?
- Does the fund maintain cash reserves or an available fund balance?

The net change in fund balance is important in understanding if there are sufficient operating revenues to cover on-going operating costs. If there is a positive net difference, this would typically represent a structurally balanced budget. In contrast, a negative net income can be sustained for a limited amount of time; however further analysis is required to understand if the negative net change is a short-term situation or a structural condition.

To assist with fiscal sustainability, the City references a structural balanced budget formula during the budget cycle, and when new personnel or on-going contracts are added. This, along with financial projections assist with monitoring the General Fund's ability to provide services over a long-term horizon.

Fund balance, or available cash, is important to consider because such resources allow a fund to temporarily operate even when the fund experiences negative net losses. This may occur when funds have accumulated to support capital projects; or when there is a reduction in revenues due to a recession.

ANALYSIS:

Governmental Funds – Fund Balance

Table 1 – Fund Balance of Governmental Funds as of June 30, 2024 (in thousands)

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

June 30, 2024

	Major Funds						Total
	General Fund	City Capital Projects Fund	Impact Fee Fund	FORA Dissolution Fund	Abrams B Debt Service Fund	Nonmajor Gov't Funds	
Total Revenues	\$ 40,177	\$ 7,110	\$ 6,562	\$ 6,213	\$ 776	\$ 4,737	\$ 65,576
Total Expenditures	31,347	14,045	-	2,076	744	3,426	51,637
Revenues Over (Under) Expenditures	8,830	(6,934)	6,562	4,137	32	1,311	13,938
Other Financing Sources	8,487	-	-	-	-	-	8,487
Transfers In	133	25,956	-	-	-	6,137	32,226
Transfers Out	(14,590)	-	(7,850)	(4,626)	-	(4,266)	(31,332)
Net Change in Fund Balances	2,860	19,022	(1,288)	(489)	32	3,183	23,320
Beginning Fund Balances	44,334	27,290	24,644	20,558	418	24,610	141,854
Ending Fund Balances	\$ 47,194	\$ 46,312	\$ 23,356	\$ 20,069	\$ 450	\$ 27,793	\$ 165,174

At the close of Fiscal Year 2023/24, the City's governmental funds reported combined fund balances of \$165.2 million, which is an increase of \$23.3 million in comparison with the prior year. This includes a \$13.9 million operating surplus; an \$8.4 million land sale, and \$1 million in net transfers.

General Fund – Fund Balance

As of June 30, 2024, the unassigned fund balance of the general fund was \$24.0 million. This balance includes the proceeds from a \$6.3 million prior year land sale, as well as the current \$8.4 million land sale. The components or classifications of fund balance are presented below.

Table 2 – Components of the General Fund Balance (in thousands)

General Fund June 30, 2024	
Components of Fund Balance	
Nonspendable	
Leases receivable	\$ 339,833
Restricted:	
Habitat Restoration	422,980
Opioid Settlements	53,963
Public Safety	239,493
FAA Military Airport Program	750,000
Total restricted	<u>\$ 1,466,436</u>
Committed:	
Emergency Reserve	\$ 6,819,483
Compensated Absences	400,000
Community Improvements	296,553
Fire Truck Purchase	1,889,888
Vehicle & Equipment Replacement	4,569,280
OPEB	200,000
Groundwater Litigation Stabilization	2,000,000
Pension Stabilization	5,000,000
Library Maintenance	241,248
Total committed	<u>\$ 21,416,452</u>
Unassigned	<u>\$ 23,971,253</u>
Total general fund balance	<u>\$ 47,193,974</u>

The total General Fund balance increased from \$44.3 million to \$47.2 million, which represents an increase of \$2.9 million when compared to the prior year. This includes \$8.8 million in operating revenues in excess of on-going expenditures, an \$8.4 million land sale, and \$14.4 million in net transfers, which primarily reflect the investment in capital improvements. The positive net operating difference was driven by increased revenue performance; net of savings from position vacancies, contracts and purchases that were carried forward into the next year, and spending reductions. Additional details can be found in the MD & A section of the ACFR.

Capital Projects Fund

The Capital Project Fund revenues include approximately \$6.7 million in grants and local contributions; and \$400,000 in additional revenues. The transfers-in of \$26.0 million primarily reflect \$13.5 million from the General Fund, \$7.9 million from the Impact Fee Fund, and \$4.6 million from the FORA Dissolution Fund. All revenues received in this fund are used to support specific capital improvements. The fund balance of \$46.3 million is earmarked for approved or carried-forward capital projects.

Impact Fee Fund

The Impact Fee Fund receives fees to offset the costs of public infrastructure and facilities that are needed to support the increased demand from new development projects. In Fiscal Year 2023/24, the City received \$5.6 million in impact fees and \$984,401 in interest earnings. The annual expenditures were used to support \$7.9 million in capital projects, with \$3.1 million allocated to parks, \$4.7 million to roads and intersections; and \$50,000 for facilities, public safety, and a fee study. The remaining fund balance of \$23.4 million can only be used for improvements that correspond with the impact of new developments.

Fort Ord Reuse Authority (FORA) Dissolution Fund

This fund is used to account for the resources received from the FORA dissolution process and Community Facilities District Fees. The Fiscal Year 2023/24 revenues of \$6.2 million consist of \$4.2 in FORA CFD fees, \$954,000 in interest earnings, and \$1.0 million in other revenues. Approximately \$2 million was expended on blight removal and habitat management, while \$4.6 million was transferred to support capital projects. The remaining \$20.1 million fund balance may only be used for blight removal, capital improvements, or specified habitat management activities within the FORA boundaries.

Abrams Debt Service

The *Abrams B Debt Service Fund* receives revenues and interest earnings to support debt service payments on the Abrams Debt Service bonds. The Abrams B Housing Fund transfers the annual debt service amount to this fund for future payments. The remaining fund balance of \$450,371 is designated for future debt service payments.

All Other Nonmajor Governmental Funds

The City has twenty-one additional non-major governmental funds. Most of these funds have limited activity, such as the Public Educational and Government Fund (PEG) which collects assessments from cable programming companies to support Council Meeting broadcasts and related equipment purchases. Three of the larger special revenue funds are dedicated to funding road maintenance and construction. This includes the Gas Tax, Measure X; and SB 1 or Road Maintenance and Rehabilitation Funds.

Additional information on the governmental funds can be found in the MD & A, basic financial statements, and in the required supplementary sections of the ACFR.

Enterprise Funds – Net Position

The City's enterprise operations include the Marina Municipal Airport, and the Preston Park and Abrams B Park Housing Funds. The net position of the combined enterprise funds increased from \$57.3 million to \$57.8 million. The annual growth can be attributed to a \$1 million net increase in the net position of the Preston Park Fund, a \$391,000 increase in the Abrams B Housing Fund; and a \$907,000 reduction in the Airport Fund. While there was a decrease in the Airport's net position, approximately \$975,000 represented a transfer to the Airport Capital Projects Fund and \$722,000 for non-cash depreciation charges. This would place the Airport Fund in a positive net cash position for continuing operations.

The Fiscal Year 2023/24 Preston Park unrestricted ending fund balance was \$12.4 million. It is anticipated that approximately \$10.8 million of this balance may be used to make a principal payment on the \$36.0 million Berkely Capital Loan. The full principal payment is due on February 1, 2026. The City plans to refinance the remaining portion of the loan.

Additional information on the enterprise funds can be found in the M D & A and the basic financial statements - propriety fund section of the ACFR.

Management Letters

After each fiscal year, independent auditors examine and test the underlying controls, fiscal records, and financial transactions from which the City's and Agency's Annual Financial Reports are prepared. Their resulting opinion on the basic financial statements are contained in financial reports. The City's independent auditors, Chavan and Associates, LLP, performed these tasks and issued an unqualified ("clean") opinion for the financial reports of fiscal year ended June 30, 2024. Professional standards require that the auditors provide the City two (2) additional letters, specifically the "Governance Letter (SAS 114)" and "Management Letter of Comments (SAS 115)."

In Fiscal Year 2023/24, the City did not expend more than \$750,000 in federal awards; and was not required to have a Single Audit. The City was required to complete an annual audit on the Transportation Safety and Investment Plan Fund to ascertain compliance with TAMC Ordinance No. 2016-01 and the Measure X Master Programs Funding Agreement. The independent auditor's report indicated that the City complied, in all material respects, with the compliance requirements ("**EXHIBIT B**").

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

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

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

Annual Comprehensive Financial Report Updates

It is the Finance Department's two-year goal to work towards receiving the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the City's Annual Comprehensive Financial Report (ACFR). This award is given to governments that publish an easily readable and efficiently organized ACFR. The report must go above standard audit requirements, and meet generally accepted accounting principles and applicable legal requirements.

The City has taken the award requirements into development of the Fiscal Year 23/24 ACFR and plans to submit the document to GFOA for feedback and consideration of the award. Additional components added to this year's ACFR include an enhanced transmittal letter, budget to actual schedules for all non-major governmental funds, and additional statistical section tables.

FISCAL IMPACT:

No fiscal impact of receiving reports and related letters.

CONCLUSION:

The City's fiscal position continues to be strong, with sufficient on-going General Fund revenues to support current City services; and a \$24.0 million unassigned fund balance. The City also has developed policies to assist in maintaining a structurally balanced budget, while also setting aside funds for potential fiscal emergencies.

Respectfully submitted,

Tori Hannah
Finance Director
City of Marina

REVIEWED/CONCUR:

Layne Long
City Manager
City of Marina

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA RECEIVING AND FILING THE CITY OF MARINA COMPREHENSIVE ANNUAL FINANCIAL REPORT, TRANSPORTATION SAFETY AND INVESTMENT PLAN ACCOUNT FUNDS REPORT WITH INDEPENDENT AUDITORS REPORT; AND AUDITOR'S GOVERNANCE LETTER (SAS 114), CITY AUDITOR'S MANAGEMENT LETTER OF COMMENTS (SAS 115) FOR THE FISCAL YEAR ENDED JUNE 30, 2024.

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

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

WHEREAS, the auditors, Chavan & Associates, LLP, issued an unmodified ("clean") opinion for City of Marina's financial statements for the fiscal year ended June 30, 2024, and;

WHEREAS, the audit report states "In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Marina, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.," and;

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

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

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

WHEREAS, a Single Audit Report was not prepared for Fiscal Year 2023/24, as the City did not expend over \$750,000 in Federal awards, and a Single Audit was not required in accordance with Title 2 U.S. Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and;

WHEREAS, a Transportation Safety and Investment Plan Account Funds Report (Measure X) with the Independent Auditors' Report was prepared to be in compliance with the Transportation Agency of Monterey County (TAMC) Ordinance No. 2016-01 and the Measure X Master Programs Funding Agreement (**Exhibit B**);

WHEREAS, the Independent Auditors' Report on Compliance with TAMC Ordinance No. 2016-01 and the Measure X Master Programs Funding Agreement states "The City complied, in all material respects, with the compliance requirements".

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

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

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

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

1. Receive the Annual Comprehensive Financial Report for the Year Ending June 30, 2024; and
2. Receive and file the Transportation Safety and Investment Plan Account Funds Report with the Independent Auditors' Report for the Year Ending June 30, 2024; and
3. Receive and file City of Marina Auditor's Governance Letter (SAS 114), City Auditor's Management Letter of Comments (SAS 115) for the fiscal year ended June 30, 2024.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 22nd day of January by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk

City of Marina California

Annual
Comprehensive
Financial Report

For the Fiscal
Year Ended
June 30, 2024



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City of Marina California



Annual Comprehensive Financial Report For The Fiscal Year Ended June 30, 2024



Prepared by the Finance Department

Tori Hannah, Finance Director

Alma Gonzalez, Accounting Services Manager

Mary McGuinness, Financial Analyst

Roger Sattoof, Financial Analyst

Janet Villavisencio, Payroll Technician

Melanie Hernandez, Accounting Technician

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CITY OF MARINA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2024
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INTRODUCTORY SECTION

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TRANSMITTAL LETTER



City of Marina
211 HILLCREST AVENUE

January 16, 2025

Honorable Mayor,
Members of the City Council, and
Citizens of Marina

Subject: Annual Comprehensive Financial Report – June 30, 2024

The Annual Comprehensive Financial Report (ACFR) for the City of Marina for fiscal year ended June 30, 2024 is hereby submitted.

REPORT PURPOSE AND ORGANIZATION

State law requires that the accounts and affairs of all municipal entities are to be examined annually by an independent certified public accountant. The City's independent auditor, Chavan and Associates, LLP, has audited the City's financial statements and issued an unmodified opinion that the financial statements for the year ended June 30, 2024, are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). This opinion, along with the basic financial statements, are hereby submitted as the ACFR for the City of Marina for the fiscal year ended June 30, 2024. The information included in the financial section of this report fulfills the above requirement.

The independent audit of the financial statements is also typically conducted in conjunction with the federally mandated Single Audit. The standards governing the Single Audit require the independent auditor to report on items beyond fair presentation of the financial statements, including internal controls and compliance with legal requirements involving the administration of federal awards. A Single Audit is required when a nonprofit or governmental organization has federal expenditures in excess of \$750,000. In Fiscal Year 23/24, the City did not expend more than \$750,000 in federal funds therefore a single audit was not required.

This report consists of City Management's representations concerning the finances of the City of Marina. Consequently, management assumes full responsibility for completeness, accuracy of data, and fairness of presentation, including all footnotes and disclosures. Management believes the data presented is accurate in all material respects and that it is presented in a manner designed to fairly set forth the financial position and results of the operations of the City. To provide a reasonable basis for making these representations, City management has established a comprehensive framework of internal controls designed both to protect the City's assets from loss, theft, or misuse; and to compile sufficiently reliable information for the preparation of the City's financial statements in conformity

with generally accepted accounting principles. Because the cost of internal controls should not exceed their benefits, the City's internal controls have been designed to provide reasonable, rather than absolute assurance that the financial statements are free of material misstatements. The audit also provides users with reasonable assurance that the information presented is free from material misstatements. As management, we assert that to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Annual Comprehensive Financial Report includes all financial activities of the City. Financial data for all funds through which services are provided by the City have been included in this report based on the criteria adopted by the Government Accounting Standards Board (GASB), which is the authoritative body establishing U.S. Generally Accepted Accounting Principles (GAAP) for local governments.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management Discussion and Analysis (MD & A). This letter of transmittal is designed to complement the MD & A and should be read in conjunction with it. The City's MD & A can be found in the Financial Section of this document, immediately following the report of the independent auditor.

CITY OF MARINA PROFILE

The City of Marina was incorporated in 1975 and occupies 9.76 square miles. Marina is located on the California Coast, ten miles north of Monterey and the renowned Monterey Bay Aquarium. The City's picturesque coastline includes Marina State Beach and the Fort Ord Dunes State Park; with additional access provided along the 18-mile Monterey Bay Coastal Recreation Trail. Marina is ideally suited for recreational and cultural opportunities and offers a safe and family-friendly living environment. Initially, the City served as a bedroom community for the former Fort Ord, which served as a major US Army facility from 1917 until the base closed in 1994. The City is now actively engaged in the redevelopment of Fort Ord, which serves as the home of California State University Monterey Bay, new retailers, hotels, Veterans Affairs Clinic, equestrian center, and over 2,200 planned new housing units. A portion of the former Fort Ord has also been designated as a National Monument, with beautiful vistas and 86 miles of multi-use trails.

Marina has a diverse population of 22,695, with a median age of 36. The City is committed to protected its natural environment, while offering a balanced mix of residential and commercial uses designed to result in an outstanding quality of life for residents.

Form of Government

The City of Marina has operated under the council-manager form of government since 1975. Policy-making and legislative authority are vested in the governing council (Council) consisting of the Mayor and four Council Members. The Mayor is elected separately for a four-year term; and the Council Members serve four-year terms, with two members elected every two years.

The City Council appoints a City Manager to serve as the City's chief administrative officer. The City Manager provides direction and leadership to all City departments and ensures that all City Council policies are implemented.

City Services

The City of Marina provides police and fire protection; street, park, and facility maintenance; planning and building services; oversight of public works projects; recreation and cultural activities; low-income housing; administrative and financial services; and general aviation services. Water and sewer services are provided through legally separate entities and are not shown in the City's financial statements.

Budget Policy and Control

The City adopts a two-year budget, which includes two discrete single-year budgets. The City's budgetary records are maintained on a modified accrual basis. Revenues are recorded when measurable and available; and expenditures are recorded when goods or services are received, and the liability incurred. The Council priorities and corresponding budget serve as the foundation for the City's financial planning and control. Prior to each two-year budget cycle, the Council holds a retreat or strategic planning session to identify and rank key priorities. The resulting priorities are communicated to City departments and incorporated into the budget.

As part of the budget process, the City references a structurally balanced budget formula. This calculation, which is referenced in Resolution 2012-46, evaluates whether there are sufficient on-going revenues to cover operating expenses. One-time revenues or the unassigned fund balance may be used to support non-recurring expenditures. The balanced budget formula, along with an emergency reserve calculation, is provided to the City Council prior to the budget adoption. Consideration is also given to maintaining a structurally balanced budget when new positions or major on-going contracts are contemplated during the two-year period.

The City Manager recommends and presents the budget in June. The budget is prepared by fund, function (e.g. public safety), and department (e.g. police). Following public input and Council discussion, the City Council may request modifications to the proposed budget, with the final budget adopted by resolution. The City's budget becomes effective on July 1st of each fiscal year. Expenditures are authorized at the Fund level. The City Manager and the Executive Director of the Successor Agency to the Marina Redevelopment Agency, or his/her designee, has the authority to transfer appropriations within a given fund and between department appropriations to ensure that budgets can adapt throughout the year to evolving circumstances. The department directors may adjust line items within their respective departments, with the exception of personnel expenditures. All new appropriations or transfers between funds require City Council approval.

All governmental, enterprise, and fiduciary funds are appropriated annually. The governmental funds include the General, special revenue, capital project, debt service, and fiduciary funds.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is best understood when it is considered from the broader perspective of the environment in which the City operates.

Local Economy

Marina's local economy is influenced by State and national trends, as well as growth within the City. As consistent with the US, the local economy entered into a period of rapid expansion following the

pandemic. This became evident beginning in Fiscal Year 21/22, with the City's sales tax and transient occupancy tax receipts exceeding budgetary projections. This increase was primarily driven by revitalization of the economy, as well as inflationary increases in the underlying taxable items. To assist in slowing inflation, the Federal Reserve increased interest rates to make borrowing more expensive, and in turn reducing the amount available for investment. In December of 2023, the State Legislative Analyst's Office (LAO) reported that this reduced overall home sales in California by half, largely because the monthly mortgage to purchase a typical California home has gone from \$3,000 to \$5,400 a month ⁽¹⁾. While Marina experienced a 21% reduction in the number of home sales within the same period, the decrease could be partially attributed to rising interest rates, as well as changing new home inventory levels. In Fiscal Year 23/24, the State also cited a gradual slowdown or flattening in consumer spending.

While the City has also seen a similar slowing in economic growth, revenues remain strong and stable. Marina's economy is primarily driven by local and regional residents; however, shops, hotels, and restaurants also benefit from visitors to the Monterey Bay area. Major retailers include Walmart, Target, REI, Kohls, and Best Buy. Marina's unemployment rate remained relatively constant, with a slight increase from 3.1% to 3.3%, while during this same period, the County decreased from 6.3% to 5.7%. While Marina's unemployment rate is relatively low, affordable housing continues to be a concern in Monterey County. The annual per capita personal income in Marina is approximately \$50,025. The average home price at the beginning of Fiscal Year 23/24 was approximately \$1.1 million, with a reduction to approximately \$910,000 in October of 2024.

Marina is the fastest growing community on the Monterey Peninsula. This is largely driven by the City's commitment to redeveloping the former Fort Ord. Within this area, an additional 1,200 homes are planned to be added to the Dunes and Sea Haven developments, along with additional retail and professional establishments. In Fiscal Year 24/25, the Marina Station residential and commercial development broke ground. This project includes 1,360 housing units, with 270 below-market-rate affordable homes; retail shops, industrial facilities, offices, parks, and open space. Additional economic growth is also expected as a result of the expansion of the Joby Aviation aircraft manufacturing facility. The new 225,000 square foot facility, which is located at the Marina Municipal Airport, is estimated to open in calendar year 2025 and provide more than 300 new jobs.

The City's priorities include several initiatives to define Marina as a desirable place to live and conduct business. This includes significant investments in parks, recreational opportunities, downtown vitalization, and infrastructure improvements. These efforts are primarily funded through a combination of public facility impact fees, Fort Ord Reuse Authority (FORA) Community Facilities District (CFD) fees, and general fund appropriations. Additional details regarding these efforts can be found in the major initiatives section of this document.

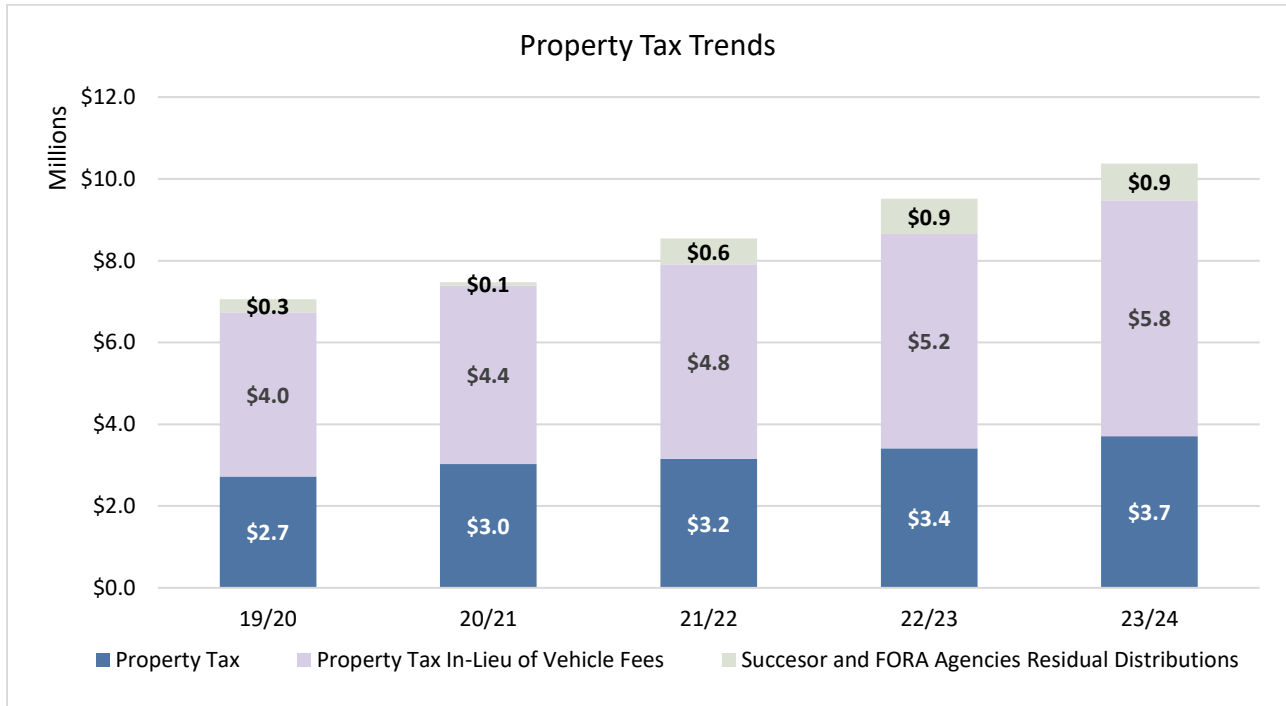
Local economic indicators can also be gauged by reviewing the General Fund's top three revenue sources. The General Fund's primary sources of revenue are Property Tax, Sales Tax, and Transient Occupancy Tax (TOT). They represent approximately 64.5% of the fund's on-going revenues. Additional information on these key revenue sources are provided in subsequent sections.

Property Tax

Property tax is the City's largest source of revenue, representing approximately \$10.4 million or 25.8% of all on-going General revenues. This revenue source is fairly stable and does not respond

(1) The 2024-25 Budget, California's Fiscal Outlook, California State Legislative Analyst's Office, December 2023

quickly to changes in the economy. In Fiscal Year 23/24, the City's property tax receipts increased by approximately \$895,000 or 9%. This can largely be attributed to increases in property values and home sales. Property Tax In Lieu of Vehicle License Fees represents approximately \$5.8 million or 55% of the combined property tax receipts, while residual distributions from the Successor Agency to the former Marina Redevelopment Agency and FORA are \$764,997 and \$130,121, respectively.

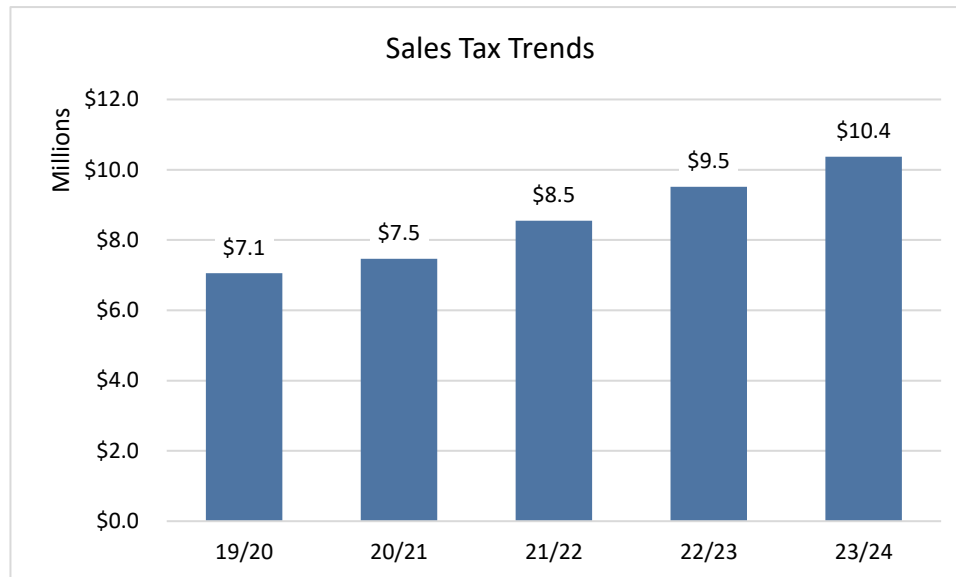


The Dunes and Sea Haven housing tracts plan to build approximately 1,200 new homes over the next eight years; however, the City's corresponding property tax revenues will not increase at the same rate of growth. This is consistent with prior construction in the FORA redevelopment boundaries. Through developer agreements, the City's share of property tax revenues for these locations are calculated on their original base assessment values, with the City only receiving a portion of the incremental growth from the Sea Haven development. The incremental revenue growth from the secured and unsecured property tax assessments that are primarily generated by the Dunes project are pledged to pay debt service on bond proceeds or fund costs for blight removal and land development costs. Additional information on the allocation of property tax assessments is included in Table 10 of the Statistical Section. It is anticipated that these incremental revenues will transition to the City, as the bonds retire; with the repayment anticipated in 2045.

The Marina Station residential and commercial development is outside of the FORA boundaries. The General Fund will be able to recognize all property tax revenues from this project, with the groundbreaking beginning in Fiscal Year 24/25.

Sales Tax

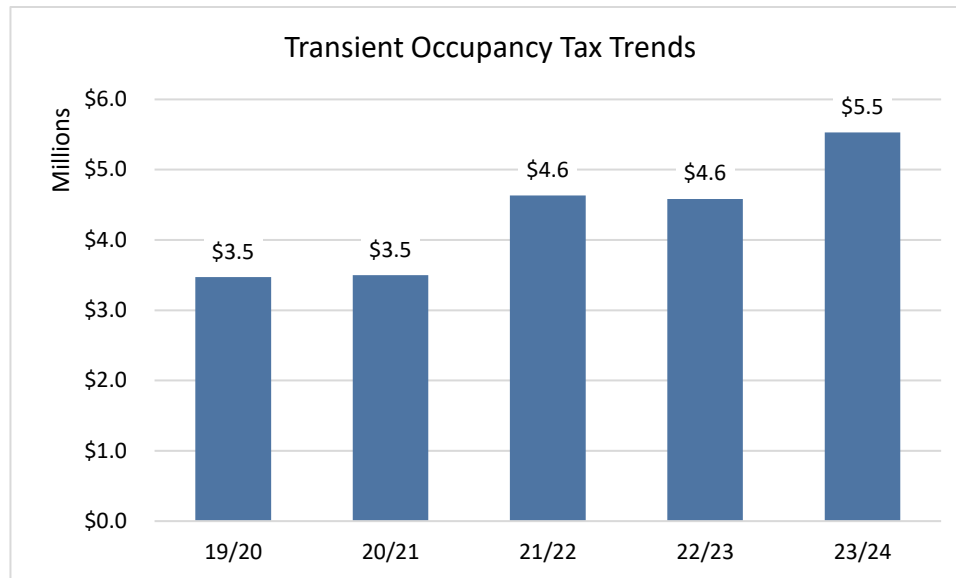
Sales and Use Tax revenues represent the second largest source or 25.0% of all on-going General Fund revenues. In November of 2018, voters approved Measure N. This initiative increased the City's sales tax rate from 8.75% to 9.25%; and extended the original tax sunset date to March 2034. While this tax became effective in Fiscal Year 19/20, the impact of the increase is not readily visible in the first two years of the chart. This is primarily due to reductions in consumer spending during the pandemic. In Fiscal Year 21/22 and the remaining two years, growth continued as a result of economic recovery and underlying inflationary prices.



In Fiscal Year 24/25, the City welcomed a new Trader Joe's retail store in the Dunes Promenade Center; and a Ross Dress for Less store in the prior Bed, Bath & Beyond location. At the time the mid-cycle budget amendment was made, revenue projections for these new two locations were not incorporated into the budget. The Fiscal Year 24/25 budgetary estimates reflect strong, but slower-paced growth. This information was based on an internal analysis and data provided by the City's sales tax consultant. The City plans to continue to attract businesses to central Marina, while also keeping abreast of redevelopment opportunities. Prospective businesses include the potential addition of a major auto dealership.

Transient Occupancy Tax

The City of Marina's third major source of revenue is Transient Occupancy Tax (TOT). This category represents 13.8% of the general fund on-going revenues. Prior to Fiscal Year 18/19, the City's TOT rate was 12%. In November of 2018, voters approved Measure P which permanently increased the City's TOT rate from 12% - 14%. This was followed by an ordinance to allow short-term rentals, which became effective in Fiscal Year 19/20. The City's TOT receipts include both commercial and short-term rental revenues, with commercial property revenues representing over 96% of the receipts. As with sales tax, the full impact of Measure P was not readily visible in the following chart due to the pandemic. The increase in Fiscal Year 23/24 was largely due to the addition of two hotels that were opened over the last two fiscal years.



Long-Term Financial Planning

In prior years, the City implemented several measures to maintain fiscal resiliency and respond to economic challenges. This included establishing an emergency reserve policy, a pension stabilization fund, and a vehicle and equipment replacement fund. The City also evaluates any new significant on-going expenditures to determine if there are sufficient recurring revenues to support the costs. To accommodate for the appropriate level of public safety services, the City has completed a Fire Department Service Study; and incorporated \$100,000 in the Fiscal Year 23/24 budget to fund a Police Department Staffing Study. Additional efforts to assist with long-term planning, include conducting master fee and impact fee studies every five years.

As part of the Fiscal Year 25/26 and 26/27 City Council retreat, the Council will receive a five-year General Fund forecast to evaluate the City's fiscal condition prior to beginning the budget process. This forecast will assist in identifying key trends and understanding long-term consequences of budgetary decisions. Key documents that guide capital expenditures include the City's Pavement Assessment Program, which is routinely updated; and the Parks and Recreation Facilities Master Plan. Funding has also been placed in the biennial budget for additional long-term planning documents, including \$100,000 allocation for a comprehensive infrastructure and maintenance plan for City facilities and parks; and \$24,000 for a similar maintenance and asset replacement plan for the Abrams Park and Preston Park rental properties.

Strategic Initiatives and Priorities

The following key priorities were identified during the two-year budget process:

Expanding and Enhancing Parks and Playgrounds

In Fiscal Year 23/24, approximately \$10.9 million was allocated for parks, playgrounds, and recreational improvements. This included \$6.5 million for Preston Park upgrades, which consist of new playground equipment, picnic amenities, replacement of existing turf, renovation of the concession building and expansion of the multi-use fields; and \$750,000 for the initial costs of the Phase II improvements at Glorya Jean Tate Park. Phase I of this project was completed at the

beginning of Fiscal Year 23/24 and included a pump track, restrooms, and other site improvements. Phase II of this project is anticipated to cost \$6.2 million and includes previously purchased ocean-themed playground equipment, a new dog park, sports courts, outdoor fitness area, open turf, and walkways. In February 2024, the City also approved elements for the proposed new \$10.0 million Dunes City Park, which will be located adjacent to the proposed new Aquatic and Sports Center. The proposed park design includes a great lawn, fitness court, basketball and volleyball courts; tennis/pickleball courts, and an inclusive playground. Other notable projects completed in Fiscal Year 23/24 include a \$566,000 Martin Luther King, Jr. sculpture garden at Locke Paddon Park.

The City is also placing an emphasis on adding or upgrading playground equipment. Based on community workshops, which included 36 participants between the ages of 5 and 12, residents indicated they wanted taller structures, faster slides, multiple swing choices, and inclusive play options. At the close of the Fiscal Year 23/24, the City selected the final design for two playgrounds. This included an owl-based theme for Windy Hill Park, with biennial budget allocations of \$75,000 and \$1 million, respectively; and \$985,469 for pirate ship-themed equipment at Sea Haven Community Park. The actual park and recreation expenditures for Fiscal Year 23/24 were \$1.3 million, with the balance carried forward into the next fiscal year.

Providing a New Aquatic and Sports Center to Increase Recreational Opportunities

Previous community outreach efforts indicated that 85% of the surveyed residents wanted a centralized recreation center with an indoor pool. Over the last four fiscal years, \$6.1 million was allocated from the FORA Dissolution Fund to analyze alternatives, develop plans, and provide seed funding for the renovation of a decommissioned former military gym building and an indoor pool. Subsequent to the close of this fiscal year, the City requested an update to the original plan, which included some revisions to the scope and a phased implementation plan. The resulting \$41.4 million project included a 25-yard competition pool, a multi-purpose water play structure and shallow play area; a 20 yard lap pool, wellness and therapy pool; climbing wall, indoor sports courts, fitness area; a two-story connector building, and an elevated walking track.

The Council provided preliminary approval to move forward with the project. Funding would come from the projected remaining FORA Dissolution Fund balance of \$17.5 million, the initial \$6.1 million project allocation, \$5.7 million in CFD fees held in escrow, and approximately three years of projected FORA CFD fees. Pending the timing of construction, the City may choose to authorize a loan from the General Fund to temporarily bridge the forthcoming FOR A CFD fees. Preliminary estimates indicate that the Aquatics and Sports Center will be self-sufficient in the second year of operations.

Improving the City's Streets and Related Infrastructure

Like many municipalities in California, Marina had deferred facility and infrastructure maintenance. The City references a 2022 Pavement Management Assessment for street improvements. This assessment indicated the City's average Pavement Condition Index (PCI) was 67, which qualifies as a "fair" rating. The City's goal is to increase the PCI score to a 70 or a "good" rating. As part of this endeavor, the City issued revenue bonds of \$10.9 million to initiate various street improvements throughout the City. In Fiscal Year 23/24, the City appropriated \$10.3 million to resurface streets based on the assessment plan. Funding for the street resurfacing project and the bond debt is primarily from Measure X proceeds, the General Fund, and other street-related resources. The Fiscal Year 23/24 budget also included \$16.3 million for additional street, storm drain, and traffic light

improvements. This includes \$7.0 million in grant-supported costs for the Imjin Parkway Widening Project. In Fiscal Year 23/24, the City expended approximately \$846,000 on street resurfacing and \$11.7 million on additional street-related projects. The remaining project balances will be carried forward into Fiscal Year 24/25.

Consideration of a Bond Measure to Construct Aging City Facilities

The City's population has more than doubled since the City was incorporated in 1975, but the City still relies on the same aging facilities for police, fire, City Hall offices, and a community center. These City facilities have been slowly deteriorating, are undersized, and some do not meet current earthquake and accessibility standards. This includes temporary modular buildings that house the main City Hall offices and Council Chambers. In addition to these challenges, the current two fire stations are not appropriately located to serve the growing community. Response times in some areas of the city are close to 10 minutes, which is much slower than the five-minute national standard. To assist in funding new facilities, the City placed a \$50 million general obligation bond measure on the November 2024 ballot. Subsequent to this report, the Measure received 60% of the votes, however, it did not meet the necessary 2/3 majority threshold to become effective. In Fiscal Year 24/25, the Council will be evaluating alternatives for constructing and funding these facilities.

Envisioning and Designing a Vibrant Downtown

The Fiscal Year 23/24 Budget included approximately \$164,000 to prepare an Environmental Impact Report related to the Downtown Vitalization Plan. At full build-out, this Downtown Specific Plan will provide an additional 2,904 housing units and 1.3 million square feet of new retail and office space. The Downtown Vitalization Plan conceptual design is built on providing a vibrant, pedestrian friendly, and visitor-serving commercial district, with landscaping and amenities to encourage people to walk along tree-lined streets and socialize in civic and public spaces. The final plan is anticipated to be adopted in Fiscal Year 24/25. To facilitate this transformation, the City allocated \$4.0 million for landscape and right-of-way streetscape improvements in the current two-year budget. This includes medians with stamped concrete and cobble stones; decorative lighting; and plants and color palettes that are inspired by the texture and movement of the region's wind and waves. Phase I of the Downtown Vitalization Implementation Project is estimated to cost \$2.1 million and provide for improvements on Del Monte Boulevard between Reservation Road and Carmel Avenue. This phase is anticipated to be completed in Spring 2025.

Setting Aside Funds to Repay the Preston Park Loan

On January 7, 2016, the Preston Park Sustainable Community Non-Profit Corporation entered into a loan in the amount of \$35.9 million. While interest is paid each year, the full principal balance is due on February 1, 2026. At the close of Fiscal Year 23/24, approximately \$10.8 million was earmarked to pay for this debt, while it is estimated that \$12.2 million will be available at the end of Fiscal Year 24/25. The City plans to refinance the remaining portion of this obligation with a traditional amortization loan.

Managing Rising Pension Costs

The City of Marina, like many municipalities through California, is facing rising pension costs. These increases primarily relate to changes in the CalPERS actuarial assumptions which include modifications to the discount rate, amortization policies, mortality rates, and the implementation of

risk management strategies. The City's estimate Fiscal Year 24/25 contribution for the normal and unfunded liability portion of the pension costs is approximately \$2.2 and \$2.3, respectively. To assist in mitigating the impacts of rising unfunded liability payments, the City has set aside \$5 million in a pension stabilization fund. The City also elects to pay a lump sum unfunded liability payment at the beginning of each fiscal year, rather than through the bi-weekly payroll process. In Fiscal Year 24/25, this will result in an annual savings of \$74,000.

Receiving Major Grants to Assist with Key Projects

Imjin Parkway Widening Project from Imjin Road to Reservation Road - \$40.9 million

The City received a \$20.1 million grant from the State of California's Local Partnership Program, a \$19.1 million grant from the Transportation Agency of Monterey County (TAMC), and a \$1.7 million State Grant to increase one of the City's busiest regional arterials from two lanes to four lanes. Additional funding for this project includes a \$3 million contribution from public facility impact fees. This vital improvement, which also includes four roundabouts, is anticipated to address the growing roadway demands within the City and the region.

Pedestrian and Bicycle and Crossing Improvements - \$1.7 million grant

The City was awarded a \$1.7 million Regional Surface Transportation Program (RSTP) grant to fund pedestrian and bicycle crossing improvements, and traffic signal modifications at the City's main downtown intersection at Del Monte Boulevard and Reservation Road. This location receives a high volume of pedestrian and bicycle traffic due to its proximity to the Monterey Bay Coastal Recreation Trail; and serves as the cornerstone for the downtown vitalization plan. The resulting project is intended to increase visibility and safety.

Marina Senior Center - \$1 million

The City received a \$1 million grant from the State of California Department of Aging to assist with funding the Marina Senior Center project. This new facility is projected to cost \$4.5 million.

Fort Ord Dunes State Park Access Improvements - \$800,000 grant

The State Coastal Conservancy awarded a \$800,000 grant to assist with the design, public outreach, and environmental plan for future improvements at the Fort Ord Dunes Park. The proposed project improves beach access for individuals with mobility impairments and emergency response teams; and provides for the addition of a restroom. This project is also anticipated to increase ADA compliance. Funding for the improvements are anticipated to come from a State Coastal Conservancy grant.

Building a High-Performance Team to Support a Growing Community.

Attracting and retaining high-performing staff is essential to maintaining the level of service that is needed for a growing community. This has become more challenging due to the limited pool of qualified applicants, combined with the high cost of regional housing. To assist with this goal, the City entered into two-year agreements with all bargaining units, which included a 4% cost of living increase in each of the years and an enhanced medical benefit. These agreements will expire at the end of Fiscal Year 24/25. To complement these efforts, the City promotes employee development and offers several opportunities for employee engagement. In Fiscal Year 23/24, the City added eight new positions to align with the community's growth and increasing demand for services. As part of

the upcoming budget process, consideration will be given to balancing new compensation packages, with additional staffing, and competing priorities.

Relevant Financial Management Policies

The City maintains various policies which are evaluated as part of the annual budget process or periodically reviewed. These policies provide guidance on emergency reserve levels, maintaining a structurally balanced budget, debt, investments, procurement, and capital assets.

Two key components include committing funds for an emergency reserve and preparing a structurally balanced budget. In Fiscal Year 23/24 and 24/25, the policy levels were established at 18% of general fund revenues. At the close of the fiscal year, the City was in compliance with this policy. The General Fund emergency reserve balance was \$6.8 million, while the unassigned fund balance was \$24.0 million. In accordance with Resolution 2012-46, the biennial budget is structurally balanced when on-going revenues are projected to be higher than on-going expenses. This policy is referenced as part of the annual budget, as well as when new positions or other on-going expenditures are added during the year. As part of the Fiscal Year 23/24 and 24/25 budget process, it was estimated that revenues were in excess of expenditures by \$294,000 and \$471,000, respectively. At the mid-cycle budget presentation, the Fiscal Year 24/25 structurally balanced budget formula was updated to reflect a positive net difference of \$1 million.

AWARDS

It is the Finance Department's two-year goal to work towards receiving the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the City's Annual Comprehensive Financial Report (ACFR). This award is given to governments that publish an easily readable and efficiently organized ACFR. The report must go above standard audit requirements and meet generally accepted accounting principles and applicable legal requirements.

The City has taken the award requirements into development of the Fiscal Year 23/24 ACFR and plans to submit the document to GFOA for feedback and consideration of the award.

ACKNOWLEDGEMENTS

The preparation of this report would not have been possible without the year-round dedication and efficiency of the City's Finance Department staff.

We would also like to express thanks and appreciation to the Mayor and members of the City Council for their leadership, support, and commitment to fiscal sustainability and long-term financial planning.

Respectfully submitted,



Tori A. Hannah
Finance Director



**City of Marina
List of Principal Officials
Fiscal Year Ended June 30, 2024**

Elected Officials



Bruce Carlos Delgado
Mayor



Liesbeth Visscher
District 4
Mayor Pro Tem



Brian McCarthy
District 1
Council Member



Kathy Y. Biala
District 2
Council Member



Jenny McAdams
District 3
Council Member

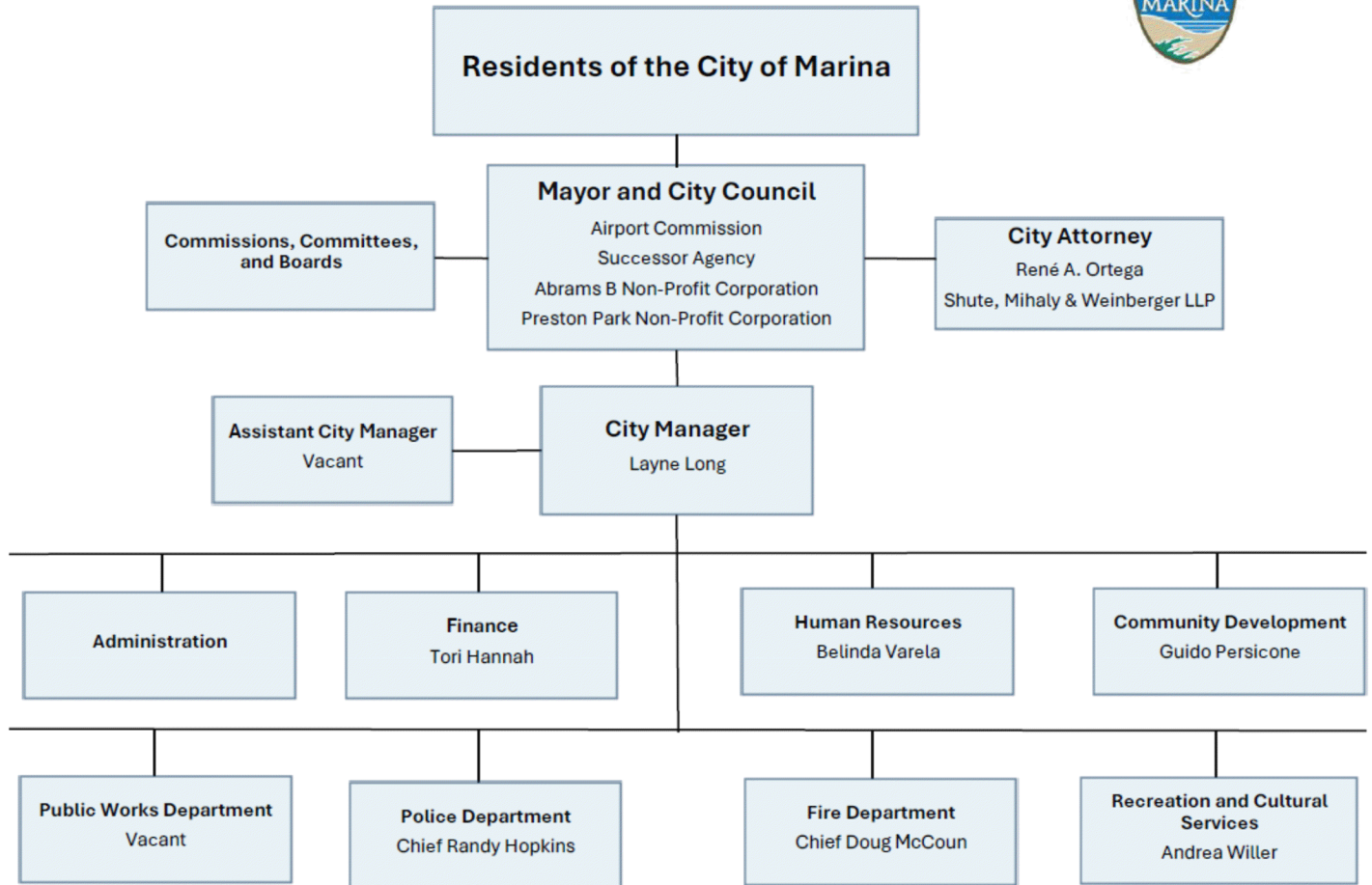
Appointed Officials

City Manager: Layne Long
City Attorney: René A. Ortega

Department Heads / Administrators

Assistant City Manager: Vacant
Finance Director: Tori Hannah
Community Development Director: Guido Persicone
Fire Chief: Doug McCoun
Human Resources Director: Belinda Varela
Police Chief: Randy Hopkins
Public Works Director: Vacant
Recreation and Cultural Services Director: Andrea Willer

City of Marina – Organization Chart





FINANCIAL SECTION

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Chavan and Associates, llp
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Marina (the "City"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Marina, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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



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Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements, schedules, and other information listed in the supplementary information section of the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the

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other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

C & A LLP

Chavan & Associates, LLP
Certified Public Accountants
December 2, 2024
Morgan Hill, California

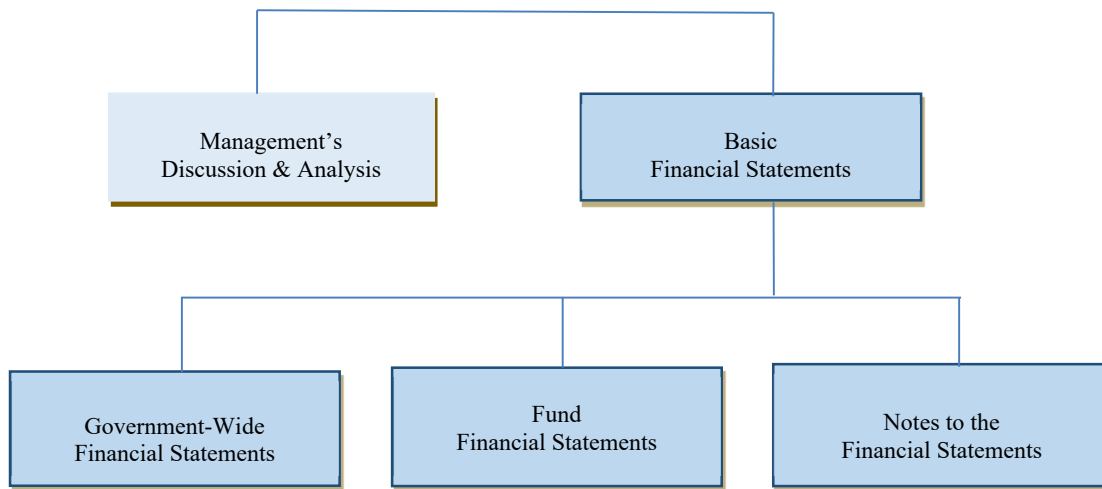


**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

INTRODUCTION

As management of the City of Marina, we offer readers of the City's financial statements this narrative overview and analysis of financial activities of the City of Marina, for the fiscal year that ended on June 30, 2024. We encourage readers to consider the information presented here, in conjunction with additional information that we have furnished in our letter of transmittal. This information can be found on page i of this report. The required components of the report are listed below.

Required Components of the Annual Financial Report



FISCAL YEAR 2023/2024 FINANCIAL HIGHLIGHTS

Government-Wide Highlights

- The assets and deferred outflows of resources of the City of Marina exceeded the liabilities at the close of the most recent fiscal year by \$280.8 million (net position). Of the net position, \$133.4 million was classified as net investment in capital assets; \$65.9 million as restricted; and \$81.4 million as unrestricted net position.
- The City's net position increased by \$35.1 million. This included a \$34.6 million increase in the net position of *governmental activities* and a \$504,000 increase in the net position of *business-type activities*. Significant factors contributing to the increase in *governmental activities* included an \$8.4 million gain on the sale of land, investment earnings of \$8.1 million; strong revenue performance and continued investment in capital assets.
- City revenues increased by \$15.2 million or 20.9%, when compared to the prior year. This included a \$15.1 million or 25.5% increase in *governmental activities* and a \$0.4% or \$54,000 increase in *business-type activities*. The growth in *governmental activities* was primarily driven by increased tax revenues, investment earnings, and an \$8.4 million gain on a land sale. When the revenues are adjusted for the land sale, the annual combined growth was \$6.7 million or 9.3%.

- City expenses increased by \$889,000 or 1.7%, when compared to the prior year. This included a \$33,000 or 0.01% reduction in Governmental Activities and a \$922,000 or 7.9% increase in Business-Type Activities.
- The City's pension liability in accordance with Governmental Accounting Standards Board (GASB 68) as of June 30, 2024 was \$29.6 million, as compared to \$27.2 million in the prior year; while the City's Other Post Employment Benefit (OPEB) liability for Fiscal Year ending June 30, 2024 was \$3.6 million, as compared to \$5.1 million in the prior year. The corresponding deferred outflows of resources decreased by \$573,000 while deferred inflows of resources increased by \$70,000. The changes in the pension and OPEB liabilities are due to variances between the expected and actual earnings; expected and actual experiences; and changes in proportional allocations within the City's retirement plan.
- The City's long-term debt decreased by \$2.4 million or 8.6% in Fiscal Year 2023/2024 as a result of debt service payments made during the year.
- The City's net capital assets increased by 6.1% or \$10.6 million, primarily due to the addition of capital projects in progress.

Fund Highlights

- At the close of Fiscal Year 2023/2024, the City's *governmental funds* reported a combined fund balance of \$165.2 million, which represents an increase of \$23.3 million, when compared to the prior year. Approximately \$24.0 million or 14.5% of the fund balance was classified as unassigned and was available for spending at the government's discretion.
- At the end of the current fiscal year, the *general fund's* unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) was \$45.7 million, or 146% of total *general fund* expenditures, prior to transfers. The *general fund's* unassigned fund balance was \$24.0 million or 76% of total general fund expenditures.
- The General Fund's Emergency Reserve balance was committed at \$6.8 million. This is in alignment with the City's adopted reserve policy levels, which are based on 18% of operating revenues.
- The fund balance in the *General Fund* increased by \$2.9 million, as a result of receiving \$8.8 million in operating revenues in excess of on-going expenditures; and \$8.4 million in proceeds from one-time land sales, net of \$14.4 million in net transfers primarily earmarked for capital improvements.
- *General fund* revenues were \$40.2 million, prior to transfers and a one-time land sale. This represented an increase of \$2.6 million or 7% increase when compared to the prior year.
- *General fund* expenditures, prior to transfers were \$31.3 million. This represents a \$2.2 million or 7.6% increase when compared to the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the City of Marina's financial statements. The City of Marina's basic financial statements are comprised of (1) Government-wide Financial Statements (2) Fund Financial Statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Marina's finances, in a manner similar to a private-sector business. Government-wide financial statements are prepared on the accrual basis, which means they measure the flow of all economic resources of the City as a whole. Government-wide financial statements consist of the *Statement of Net Position* and the *Statement of Activities*.

The *Statement of Net Position* presents financial information on all of the City of Marina's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Marina is improving or declining.

The *Statement of Activities* presents information showing how the City of Marina's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This is consistent with a full accrual concept, which may result in the reporting of revenues and expenses in the current fiscal year, with cash flows occurring in future fiscal periods (e.g. uncollected revenues; and earned but not used vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Marina that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). An overview of the City's functions associated with each classification is listed below.

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

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

Fund Financial Statements

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

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

Governmental Funds

Governmental funds are used to account for essentially the same function reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. This represents a modified accrual basis of accounting, with capital assets, long-lived assets, and long-term liabilities excluded from the financial statements. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

The City maintains twenty-six governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the *General Fund*, the *City Capital Projects Fund*, the *Impact Fee Fund*, *FORA Dissolution Fund*, and the *Abrams B Debt Service Fund*. These funds are considered to be major funds. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report. A budgetary comparison statement has been provided as required supplementary information for the General Fund and the governmental funds to demonstrate compliance with this budget.

Proprietary Funds

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

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reported in the Government-Wide financial statements because the resources of these funds are not available to support the City of Marina's own programs. The accounting for fiduciary funds is much like that used for business type activities. The City maintained three fiduciary funds during Fiscal Year 2023/24, the FORA Dissolution Administration Fund, the Successor Agency Obligation Retirement Fund, and the Successor Agency Housing Assets Fund.

NOTES TO THE FINANCIAL STATEMENTS

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

OTHER INFORMATION

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Over time, net position may serve as an indicator of a government's financial position. In the case of the City of Marina, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$280.8 million at the close of the Fiscal Year 2023/2024. This represents an increase of \$35.1 million over the prior year.

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

Table 1 - Net Position (in thousands)						
	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current and other assets	\$ 191,394	\$ 156,341	\$ 20,155	\$ 18,588	\$ 211,548	\$ 174,929
Capital assets	102,181	89,961	82,739	84,370	184,920	174,331
Total Assets	\$ 293,575	\$ 246,302	\$ 102,894	\$ 102,958	\$ 396,468	\$ 349,260
Deferred Outflows of Resources	\$ 13,933	\$ 14,506	\$ -	\$ -	\$ 13,933	\$ 14,506
Liabilities						
Current and other liabilities	\$ 19,060	\$ 7,161	\$ 1,501	\$ 1,477	\$ 20,561	\$ 8,638
Noncurrent liabilities	59,083	59,566	35,950	35,950	95,033	95,516
Total Liabilities	\$ 78,143	\$ 66,727	\$ 37,451	\$ 37,427	\$ 115,594	\$ 104,154
Deferred Inflows of Resources	\$ 6,383	\$ 5,720	\$ 7,640	\$ 8,233	\$ 14,023	\$ 13,953
Net Position						
Net investment in capital assets	\$ 94,550	\$ 71,603	\$ 38,900	\$ 40,047	\$ 133,449	\$ 111,650
Restricted	65,889	67,646	-	-	65,889	67,646
Unrestricted	62,543	49,112	18,903	17,251	81,445	66,363
Total Net Position	\$ 222,982	\$ 188,361	\$ 57,802	\$ 57,298	\$ 280,784	\$ 245,659

A significant portion, or \$133.4 million, of the City's net position reflects its investment in capital assets, (e.g., land, buildings, general government infrastructure, equipment, etc.), less accumulated depreciation and any outstanding that was debt used to acquire or construct those assets. Capital assets represent infrastructure which provide services to citizens and are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the liabilities.

The \$65.9 million restricted net position represents resources that are subject to external restrictions on how they may be used. The restricted amount for governmental activities includes approximately \$11.1 million for specific types of capital improvements, \$130,828 for debt service, and \$54.7 million collected for specific governmental programs or purposes. Complete details for each designation can be found in the *Statement of Net Position*, with fund details provided in the *Governmental Fund Balance Sheet*.

The remaining unrestricted net position was \$81.4 million. This includes \$62.5 for governmental activities and \$18.9 million for business-type purposes. The net position for each of the business-type activities at the close of the fiscal year, was as follows: The Marina Municipal Airport at \$1.6 million, the Preston Park Housing Fund at \$12.4 million, and the Abrams B Housing Fund at \$4.9 million.

City of Marina

Management's Discussion and Analysis

At the end of the current fiscal year, the City of Marina is able to report a positive balance for the government as a whole. The reasons for the overall financial changes are discussed in the following sections for governmental and business-type activities.

Governmental and Business-Type Activities

In Fiscal Year 2023/24, the revenues earned from *governmental activities* were \$74.4 million, while expenses were \$39.8 million. The resulting \$34.6 million difference increased the net position of governmental activities from \$188.4 million to \$223.0 million.

The revenues earned from *business-type activities* were \$13.1 million, while expenses were \$12.6 million. The resulting \$504,000 difference increased the net position of business-type activities from \$57.3 million to \$57.8 million at the end of the fiscal year.

An overview of changes in the types of revenues and expenses are listed below, with additional analysis presented in this section.

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

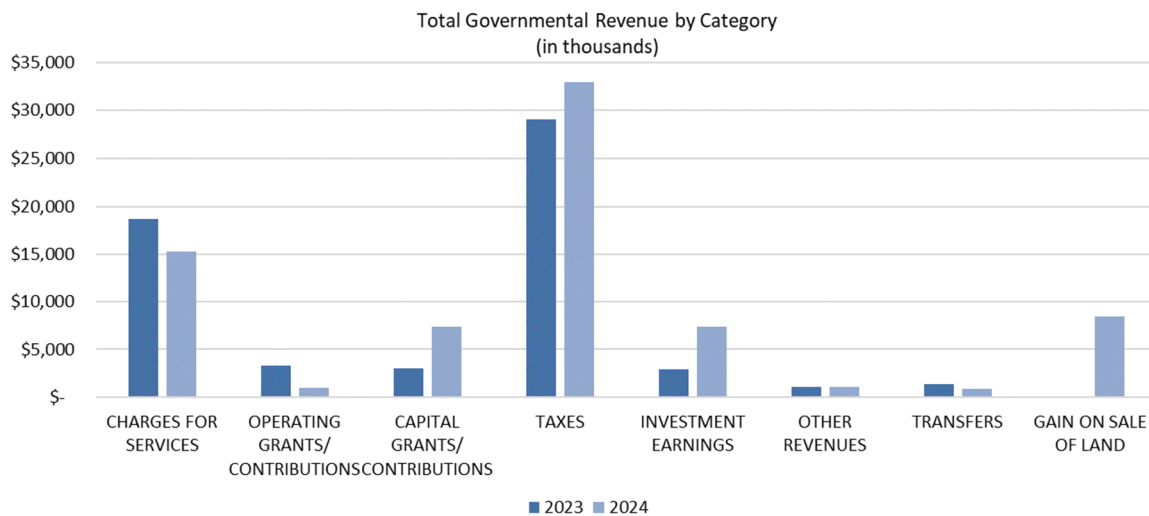
Functions/Programs	Governmental Activities		Increase (Decrease)	Business-Type		Increase (Decrease)
	2024	2023		2024	2023	
Program Revenues						
Charges for services	\$ 15,295	\$ 18,657	\$ (3,362)	\$ 13,119	\$ 13,323	\$ (204)
Operating grants and contributions	959	3,289	(2,330)	-	-	-
Capital grants and contributions	7,406	3,020	4,386	42	489	(447)
Total Program Revenues	23,659	24,966	(1,307)	13,161	13,812	(651)
General Revenues						
Taxes	32,922	29,052	3,870	-	-	-
Investment earnings	7,363	2,881	4,482	746	367	379
Other revenues	1,115	1,052	63	124	233	(109)
Transfers	895	1,330	(435)	(895)	(1,330)	435
Gain on sale of land	8,427	-	8,427	-	-	-
Total General Revenues, Transfers and Special	50,721	34,315	16,406	(25)	(730)	705
Expenses						
General government	11,418	10,144	1,274	-	-	-
Public safety	15,515	14,912	603	-	-	-
Public works	2,890	2,244	646	-	-	-
Economic & community development	7,259	10,031	(2,772)	-	-	-
Recreation & cultural services	1,640	974	666	-	-	-
Interest on fiscal charges	1,038	1,488	(450)	1,785	1,790	(5)
Marina Municipal Airport	-	-	-	2,126	2,023	103
Preston Park Non-profit Corporation	-	-	-	5,574	5,175	400
Abrams B Non-profit Corporation	-	-	-	3,147	2,723	424
Total Expenses	39,760	39,793	(33)	12,632	11,710	922
Increase / (Decrease) in Net Position	34,621	19,488	15,133	504	1,372	(868)
Prior Period Adjustments	-	-	-	-	-	-
Net Position, Beginning of Year	188,361	168,873	19,488	57,298	55,926	1,372
Net Position, End of Year	\$ 222,982	\$ 188,361	\$ 34,621	\$ 57,802	\$ 57,298	\$ 504

Governmental Activities

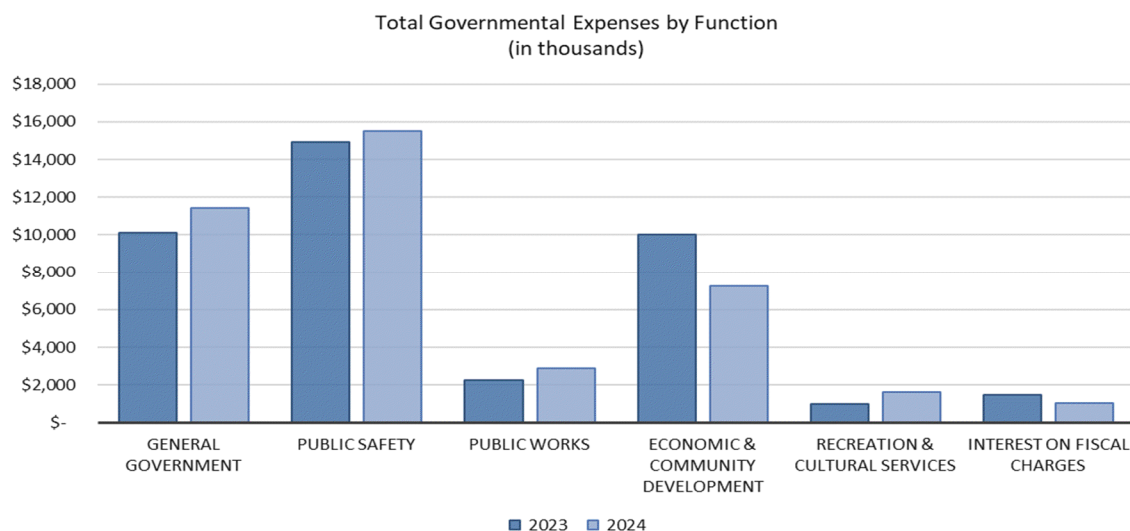
As shown in the following *Statement of Changes in Net Position* schedule, governmental revenues of \$74.4 million exceeded governmental expenses of \$39.8 million. The \$34.6 million net surplus increased the *governmental activities* net position from \$188.4 million to \$223.0 million.

Total program revenues were \$23.7 million, as compared to \$25.0 million in the prior year. The current year program revenues include \$15.3 million in charges for services and \$8.4 million in operating/capital grants and contributions. While there was an annual net decrease of \$1.3 million, \$1.8 million of this amount reflects the reclassification of business license tax revenues to the tax category.

General revenues grew by \$16.4 million, with \$8.4 million attributed to a one-time land sale. Tax revenues increased by \$3.9 million, with \$2.1 million resulting from strong performance in property tax, property tax in-lieu of vehicle tax, transient occupancy tax, and cannabis tax; while the additional \$1.8 million can be attributed to the reclassification of business license taxes. Investment earnings also increased \$4.5 million due to higher interest rates and the purchase of short-term treasury obligations.



Total expenses for governmental activities remained relatively similar to the prior year, with a \$33,000 annual difference.



Business-Type Activities

The City's business type activities represent the Airport, Preston Park Housing and Abrams B Housing enterprise operations. As shown in the following *Statement of Changes in Net Position* schedule, the net position for business-type activities increased from \$57.3 million to \$57.8 million. The annual growth of \$504,000 can be attributed to a \$1 million increase in the net position of the Preston Park Housing Fund, a \$391,000 increase in the Abrams B Housing Fund; and a \$907,000 reduction in the Airport Fund. While there was a decrease in the Airport's net position, approximately \$975,000 represented a transfer to the Airport Capital Improvement Fund.

Total program revenues for business-type activities were \$13.2 million, which represents a reduction of \$651,000 when compared to the prior year. Program revenues were comprised of \$13.1 in charges for services and \$42,000 in capital grants and contributions. The annual reduction was primarily related to a decrease in fuel sales and the amount of square footage leased at the airport, along with reductions in one-time capital grant revenues.

Total expenses for business-type activities were \$12.6 million, which represents an increase of \$922,000 when compared to the prior year. Expenses associated with the Preston Park and Abrams Park operations increased by \$400,000 and \$424,000, respectively; while airport costs increased by \$103,000. These amounts exclude a net reduction of \$5,000 for interest on fiscal charges. The additional expenses in the two Housing Funds primarily reflect planned tenant improvements that were not subject to capitalization, as well as payments to the City.

FINANCIAL ANALYSIS OF THE CITY'S GOVERNMENTAL FUNDS

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

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

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

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

	Major Funds						Total
	General Fund	City Capital Projects Fund	Impact Fee Fund	FORA Dissolution Fund	Abrams B Debt Service Fund	Nonmajor Gov't Funds	
Total Revenues	\$ 40,177	\$ 7,110	\$ 6,562	\$ 6,213	\$ 776	\$ 4,737	\$ 65,576
Total Expenditures	31,347	14,045	-	2,076	744	3,426	51,637
Revenues Over (Under) Expenditures	8,830	(6,934)	6,562	4,137	32	1,311	13,938
Other Financing Sources	8,487	-	-	-	-	-	8,487
Transfers In	133	25,956	-	-	-	6,137	32,226
Transfers Out	(14,590)	-	(7,850)	(4,626)	-	(4,266)	(31,332)
Net Change in Fund Balances	2,860	19,022	(1,288)	(489)	32	3,183	23,320
Beginning Fund Balances	44,334	27,290	24,644	20,558	418	24,610	141,854
Ending Fund Balances	\$ 47,194	\$ 46,312	\$ 23,356	\$ 20,069	\$ 450	\$ 27,793	\$ 165,174

The *General Fund* balance increased by \$2.9 million. Operating revenues exceeded operating expenses by \$8.8 million, with additional net reductions of \$5.9 million from non-operating activities. This yielded a \$47.2 million ending fund balance. The operating difference resulted from strong revenue performance, net of savings from position vacancies, contracts and purchases that were carried forward into the next year; and spending reductions. The \$8.5 million in Other Financing Sources include a one-time land sale, and \$14.5 of the transfers out are earmarked for specific capital projects. Additional details on the *general fund* can be found in the Budgetary Highlights section of this document.

In Fiscal Year 2023/24, the *City Capital Projects Fund* revenues included approximately \$6.7 million in grant and location contributions; and \$400,000 in additional revenue. The transfers-in of \$26.0 million primarily reflect \$13.5 million from the *General Fund*, \$7.9 million from the *Impact Fee Fund*, and \$4.6 million from the *FORA Dissolution Fund*. All revenues received in this fund are used to support specific capital improvements. The fund balance of \$46.3 million is earmarked for approved or carried forward projects.

The *Impact Fee Fund* receives impact fees to offset the costs of public infrastructure and facilities that are needed to support the increased demand from new development projects. In Fiscal Year 2023/24, the City received \$5.6 million in impact fees and \$984,401 in interest earnings. These amounts were used to support \$7.9 million in capital projects, with \$3.1 million allocated to parks, \$4.7 million to roads and intersections; and \$50,000 for facilities, public safety, and a fee study. The remaining fund balance of \$23.4 million can only be used for improvements that correspond with the impact of new developments.

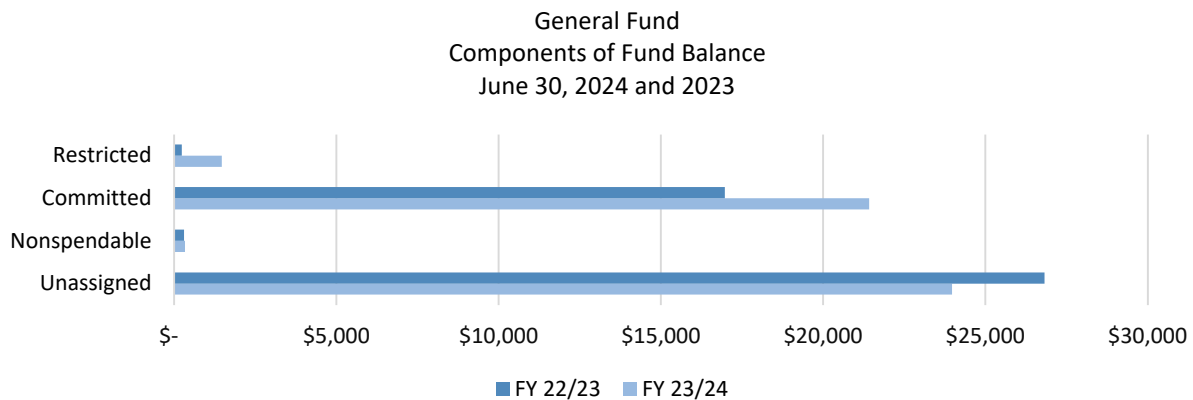
The *FORA Dissolution Fund* includes proceeds from the former Fort Ord Reuse Authority (FORA), on-going Community Facility District (CFD) fees that are collected from new development projects within the FORA boundaries, and interest earnings. The Fiscal Year 2023/24 revenues of \$6.2 million consist of \$4.2 in CFD fees, \$954,000 in interest earnings, and \$1.0 million in one-time and other revenues. Approximately \$2 million was expended on blight removal and habitat management, while \$4.6 million was transferred to support capital projects. The remaining \$20.1 million fund balance may only be used for blight removal, capital improvements, or specified habitat management activities within the FORA boundaries.

The *Abrams B Debt Service Fund* receives revenues and interest earnings to support debt service payments on the Abrams Debt Service bonds. The fund balance of \$450,371 is designated for future debt service payments.

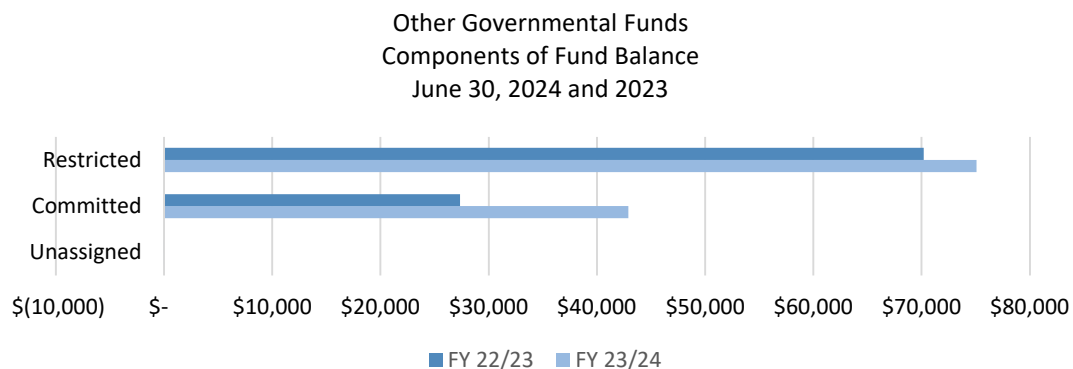
Information on *Other Governmental Funds* can be found in the Supplementary Section of this document. As of June 30, 2024, the City reported combined *governmental* fund balances of \$165.2 million, which represents an increase of \$23.3 million when compared to the prior year. Approximately 14.5% or \$24.0 million is classified as unassigned fund balance, which is available for spending at the government's discretion. The remaining fund balance is classified as non-spendable, committed, or restricted. The \$339,833 classified as non-spendable represents leases receivable that are not in a spendable form. The \$76.5 million in restricted balances are legally required by external sources to be used for specific purposes, while the \$64.3 million in committed funds represent amounts that the City Council has formally set aside for a particular use.

General Fund – Components of Fund Balance

The *General Fund* is the chief operating fund of the City of Marina. At the end of the current fiscal year, the unassigned fund balance of the general fund was \$24.0 million and the total fund balance in the *general fund* increased to \$47.2 million. This represents an increase of \$2.9 million, or 6%, from the prior year. The *committed* fund balance includes \$6.8 million in emergency reserve funding to be consistent with policy levels. The major components of the fund balance are shown below, with additional details for each component provided on the *Governmental Fund Balance Sheet*:



The following chart displays the components of fund balance for governmental funds other than the General Fund, with details for each component provided on the *Governmental Fund Balance Sheet*:



City of Marina

Management's Discussion and Analysis

CAPITAL ASSETS

The City of Marina's investment in capital assets for its governmental and business-type activities as of June 30, 2024, was \$184.9 million (net of accumulated depreciation). This includes net capital assets from governmental activities of \$102.2 million and net capital assets from business type activities of \$82.7 million. The total increase in the City of Marina's capital assets during the current fiscal year was approximately \$10.6 million or 6.1%. This includes a net increase of \$12.2 million related to Governmental Activities and a net decrease of \$1.6 million related to Business-type Activities.

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

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

	Governmental Activities		Business-type Activities		Total		% Change
	2024	2023	2024	2023	2024	2023	
Land	\$ 22,081	\$ 22,081	\$ 36,900	\$ 36,900	\$ 58,981	\$ 58,981	0.00%
Construction-in-progress	12,799	-	49	-	12,848	-	100.00%
Leasehold interest	-	-	37,870	38,846	37,870	38,846	-2.51%
Buildings	29,968	29,990	4,182	4,520	34,149	34,510	-1.04%
Improvements (airport and runway)	-	-	3,688	4,074	3,688	4,074	-9.47%
Equipment	1,109	591	50	30	1,159	621	86.62%
Right of Use Assets	1,036	1,266	-	-	1,036	1,266	-18.13%
Infrastructure	35,188	36,033	-	-	35,188	36,033	-2.34%
Total Capital Assets, Net	\$ 102,181	\$ 89,961	\$ 82,739	\$ 84,370	\$ 184,920	\$ 174,331	6.07%

Significant increases include \$12.8 million in new construction-in-progress assets. The *governmental activities* amount is comprised of \$11.9 million in street-related projects, \$547,000 for parks and recreational improvements; and \$432,000 for facilities and other assets.

Additional detail and information on capital asset activity is provided in Note 6 of the financial statements.

DEBT ADMINISTRATION

During the year, Long-Term Debt from governmental activities decreased by \$2.4 million, primarily due to debt service payments throughout the year, while Long-Term Debt attributable to business-type activities did not change. The following table summarizes the City's debt at the end of the year:

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

	Governmental Activities		
	2024	2023	% Change
2015 General Obligation Refunding Bonds	\$ 5,820	\$ 6,135	-5.13%
2016 Abrams B Housing Revenue Bonds	8,175	8,650	-5.49%
Certificate of Participation	10,315	11,481	-10.16%
Leases	572	760	-24.79%
Subscriptions	398	636	-37.39%
Total outstanding long-term debt	\$ 25,280	\$ 27,662	-8.61%
	Business-type Activities		
	2024	2023	% Change
Berkeley Capital Loan	\$ 35,950	\$ 35,950	0.00%

Additional details and information on long-term debt is provided in Note 7 of the financial statements.

GENERAL FUND BUDGETARY HIGHLIGHTS

Changes from the City's General Fund original budget to the final budget are detailed in the *Required Supplementary Information* section along with a comparison to actual activity for the year ended, June 30, 2024.

The original General Fund budget included \$33.6 million in revenues, \$35.9 million in expenditures; and \$14.4 million in net transfers. The resulting \$16.8 million "drawdown" from fund balance would be used to fund capital improvements, capital purchases, and items carried-forward from the prior year. This original projection yielded a \$27.6 million estimated ending fund balance. At the end of the fiscal year, operating revenues exceeded operating expenses by \$8.8 million; and the net transfers for capital improvements exceeded other financing sources by \$5.9 million. This resulted in a \$2.9 million net change or increase to fund balance. The actual Fiscal Year 2023/24 ending fund balance was \$47.2 million, which was \$19.6 million greater than the original projection. Additional details on general fund operations are in the subsequent sections.

Revenues

The General Fund adopted and final revenue budgets were \$33.6 and \$34.3 million while actual revenues recorded were \$40.2 million. The \$5.9 million budgetary variance primarily reflects \$2.4 million in greater than anticipated performance in taxes and assessments; and \$3.2 million more in investment earnings. This included \$1.2 million more in property-related taxes, \$306,000 in sales tax, \$680,000 in TOT tax, and \$178,000 in cannabis tax receipts. The actual interest earnings were greater than the budgetary amount due to higher market return rates and the investment in short-term treasury bonds.

The \$133,000 in transferred-in revenues reflect reimbursement for services provided by through general fund resources.

Expenditures

The General Fund adopted expenditure budget was \$35.9 million and the final budget was \$37.3 million, prior to transfers and other financing uses. Actual expenditures were \$31.3 million, which was \$6.0 million less than the adopted budget. This budgetary variance primarily consisted of \$2.8 million in salary and benefit savings across most City departments; \$1.8 million in capital outlay carry-forwards, \$496,000 in additional contracts carried forward into Fiscal Year 2024/25; and reduced spending.

The \$14.6 million in actual general fund transfers include \$14.5 million for capital improvements and \$80,292 for the use of airport buildings.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Fiscal Year 2024/25 represents the second year of a two-year budget cycle. The General Fund budget was originally adopted with \$34.5 million in revenues, \$33.3 million in operating expenditures, and \$3.8 million in capital outlay and capital transfers. The budget was amended at the beginning of the fiscal year to build upon prior year revenue performance, adjust for trends, and the estimated amount of contracts and purchases that were planned to be carried forward into the new fiscal year. The revised second year budget included \$37.9 million in operating revenues and \$34.9 in operating expenses, with approximately \$4.6 million allocated for capital outlay and capital transfers.

The following assumptions were incorporated into the Fiscal Year 2024/25 General Fund budget:

- A structurally balanced budget with a projected \$1 million on-going operating surplus, a \$22.5 million estimated ending unassigned fund balance, and emergency reserves of \$6.8 million to be consistent with the adopted reserve policy level.
- Projected property tax-related revenues of \$10.4 million, which is approximately 3.2% greater than the prior year, when the variable ROPS and FORA residual property tax receipts are excluded from the calculation. These estimates were based on internal analysis, as well as review with the City's property tax consultant.
- Sales tax revenues of \$10.1 million, which was just above the Fiscal Year 2023/24 projected receipts. This estimate was based on economic trends and information provided by the City's sale tax consultant.
- Transient occupancy tax receipt annual growth of approximately 2% or \$104,000.
- A 4% salary increase for all employee groups, consistent with memorandums of understanding.
- A CalPERS Unfunded liability payment of \$2.3 million, which represents a \$412,000 increase when compared to the prior year.
- The addition of 3.5 positions, which includes one additional firefighter. This firefighter position, when combined with two firefighter positions that were added in the prior year, will provide full staffing for two engine companies.
- A capital outlay budget of \$2.2 million.
- The following capital and operating transfers:

City capital projects	\$1,399,000
Measure X street-related projects	1,000,000
Vehicle reserve contribution	750,000
Use of airport facilities for police and fire	81,898
Total	\$3,230,898

Subsequent to this report, the City discussed allocating the FORA Dissolution Fund balance to support the proposed Aquatic and Sports Center. These funds combined with approximately three years of future FORA CFD fees would be needed to fully support the \$41.4 million project. The City may potentially commit approximately \$10.0 million of the unassigned general fund balance to support a cash flow loan for this project. Additional information on the Aquatic and Sports Center can be found in the Strategic Initiatives and Priorities section of the Transmittal.

REQUEST FOR FINANCIAL INFORMATION

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

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BASIC FINANCIAL STATEMENTS

City of Marina
Statement of Net Position
June 30, 2024

	Governmental Activities	Business- Type Activities	Total
ASSETS			
Current Assets:			
Cash and investments	\$ 149,723,639	\$ 18,058,200	\$ 167,781,839
Restricted cash and investments	22,187,139	-	22,187,139
Accounts receivable	10,038,928	147,386	10,186,314
Interest receivable	-	4,880	4,880
Prepaid expenses	-	1,765,261	1,765,261
Inventory	-	59,415	59,415
Leases receivable	160,947	929,637	1,090,584
Internal balances	7,889,167	(7,889,167)	-
Total Current Assets	189,999,820	13,075,612	203,075,432
Noncurrent Assets:			
Notes receivable	23,734	-	23,734
Leases receivable	1,370,076	7,079,186	8,449,262
Capital Assets:			
Nondepreciable	34,879,614	36,949,156	71,828,770
Depreciable, net of accumulated depreciation	67,301,384	45,789,640	113,091,024
Total Capital Assets, Net	102,180,998	82,738,796	184,919,794
Total Noncurrent Assets	103,574,808	89,817,982	193,392,790
Total Assets	\$ 293,574,628	\$ 102,893,594	\$ 396,468,222
DEFERRED OUTFLOWS OF RESOURCES			
Pension Adjustments	\$ 12,766,702	\$ -	\$ 12,766,702
OPEB Adjustments	1,166,054	-	1,166,054
Total Deferred Outflows of Resources	\$ 13,932,756	\$ -	\$ 13,932,756
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 8,607,099	\$ 82,740	\$ 8,689,839
Accrued payroll and benefits	772,751	10,900	783,651
Accrued liabilities	-	1,239,719	1,239,719
Deposits and other liabilities	752,958	168,059	921,017
Unearned revenue	6,732,230	-	6,732,230
Interest payable	298,850	-	298,850
Compensated absences, due within one year	414,285	-	414,285
Long-term debt, due within one year	1,481,475	-	1,481,475
Total Current Liabilities	19,059,648	1,501,418	20,561,066
Noncurrent Liabilities:			
Net pension liability	29,593,077	-	29,593,077
Net OPEB liability	3,556,826	-	3,556,826
Compensated absences, due in more than one year	1,242,856	-	1,242,856
Loans payable, due in more than one year	24,690,163	35,950,000	60,640,163
Total Noncurrent Liabilities	59,082,922	35,950,000	95,032,922
Total Liabilities	\$ 78,142,570	\$ 37,451,418	\$ 115,593,988

Continued

City of Marina
Statement of Net Position
June 30, 2024

	Governmental Activities	Business- Type Activities	Total
DEFERRED INFLOWS OF RESOURCES			
Pension Adjustments	\$ 1,060,285	\$ -	\$ 1,060,285
OPEB Adjustments	4,131,709	-	4,131,709
Leases Receivable	1,191,190	7,640,003	8,831,193
Total Deferred Inflows of Resources	\$ 6,383,184	\$ 7,640,003	\$ 14,023,187
NET POSITION			
Net investment in capital assets	\$ 94,549,610	\$ 38,899,629	\$ 133,449,239
Restricted for:			
Transportation	1,751,002	-	1,751,002
Streets & special districts	1,721,676	-	1,721,676
Senior Center	1,000,000	-	1,000,000
National Fish and Wildlife Foundation	2,450,234	-	2,450,234
Housing	1,994,893	-	1,994,893
Community development	43,805,663	-	43,805,663
Recreation	436,909	-	436,909
Capital projects	11,131,510	-	11,131,510
Debt service	130,828	-	130,828
Habitat Restoration	422,980	-	422,980
Opioid Settlements	53,963	-	53,963
Public Safety	239,493	-	239,493
FAA Military Airport Program	750,000	-	750,000
Total Restricted	65,889,151	-	65,889,151
Unrestricted	62,542,869	18,902,544	81,445,413
Total Net Position	\$ 222,981,630	\$ 57,802,173	\$ 280,783,803
			Concluded

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

City of Marina
Statement of Activities
For the Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
General government	\$ 11,417,692	\$ 2,887,852	\$ -	\$ -	\$ (8,529,840)		\$ (8,529,840)
Public safety	15,514,681	331,306	763,302	-	(14,420,073)		(14,420,073)
Public works	2,890,198	-	5,880	5,589,730	2,705,412		2,705,412
Economic & community development	7,259,041	11,914,948	120,899	1,816,291	6,593,097		6,593,097
Recreation & cultural services	1,640,425	160,462	68,646	-	(1,411,317)		(1,411,317)
Interest and fiscal charges	1,037,825	-	-	-	(1,037,825)		(1,037,825)
Total Governmental Activities	\$ 39,759,862	\$ 15,294,568	\$ 958,727	\$ 7,406,021	(16,100,546)		(16,100,546)
Business-Type Activities:							
Marina Municipal Airport	\$ 2,125,687	\$ 1,814,540	\$ -	\$ 41,671		(269,476)	(269,476)
Preston Park Non-profit Corporation	7,091,193	7,555,990	-	-		464,797	464,797
Abrams B Non-profit Corporation	3,415,387	3,748,785	-	-		333,398	333,398
Total Business-Type Activities	\$ 12,632,267	\$ 13,119,315	\$ -	\$ 41,671		528,719	528,719
General Revenues:							
Taxes:							
Property taxes					5,585,707	-	5,585,707
Sales taxes					11,027,617	-	11,027,617
Franchise taxes					1,348,548	-	1,348,548
Transient occupancy tax					5,527,793	-	5,527,793
Gas taxes					1,141,202	-	1,141,202
Property Tax in-lieu of VLF					5,765,438	-	5,765,438
Other taxes					2,525,437	-	2,525,437
Total taxes					32,921,742	-	32,921,742
Investment earnings					7,363,190	746,044	8,109,234
Other revenues					1,114,982	123,656	1,238,638
Total General Revenues					41,399,914	869,700	42,269,614
Special Item - Gain on Sale of Land					8,426,523	-	8,426,523
Transfers					894,508	(894,508)	-
Total General Revenues, Special Items and Transfers					50,720,945	(24,808)	50,696,137
Change in Net Position					34,620,399	503,911	35,124,310
Net Position - Beginning of Year					188,361,231	57,298,262	245,659,493
Net Position - End of Year					\$ 222,981,630	\$ 57,802,173	\$ 280,783,803

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

GOVERNMENTAL FUND FINANCIAL STATEMENTS

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

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

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

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

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

City of Marina
Balance Sheet
Governmental Funds
June 30, 2024

	Major Funds						
	General Fund	City Capital Projects Fund	Impact Fee Fund	FORA Dissolution Fund	Abrams B Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and investments	\$ 44,618,862	\$ 42,896,136	\$ 23,261,610	\$ 22,358,266	\$ -	\$ 16,588,765	\$ 149,723,639
Restricted cash and investments	476,943	3,450,234	-	6,732,230	450,371	11,077,361	22,187,139
Accounts receivable	4,824,352	4,580,763	95,081	83,726	-	455,006	10,038,928
Due from other funds	-	-	-	-	-	845,812	845,812
Advances to other funds	33	-	-	-	7,889,167	-	7,889,200
Notes receivable	23,734	-	-	-	-	540,785	564,519
Leases receivable	1,531,023	-	-	-	-	-	1,531,023
Total assets	\$ 51,474,947	\$ 50,927,133	\$ 23,356,691	\$ 29,174,222	\$ 8,339,538	\$ 29,507,729	\$ 192,780,260
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 1,398,090	\$ 4,532,524	\$ -	\$ 2,373,329	\$ -	\$ 303,156	\$ 8,607,099
Accrued payroll and benefits	756,734	-	-	-	-	16,017	772,751
Deposits and other liabilities	660,525	83,600	-	-	-	8,833	752,958
Unearned revenue	-	-	-	6,732,230	-	-	6,732,230
Due to other funds	-	-	-	-	-	845,812	845,812
Advances from other funds	-	-	-	-	-	33	33
Total liabilities	2,815,349	4,616,124	-	9,105,559	-	1,173,851	17,710,883
Deferred Inflows of Resources:							
Leases receivable	1,191,190	-	-	-	-	-	1,191,190
Unavailable revenues	274,434	-	-	-	7,889,167	540,785	8,704,386
Total deferred inflows of resources	1,465,624	-	-	-	7,889,167	540,785	9,895,576
Fund Balances:							
Nonspendable							
Leases receivable	339,833	-	-	-	-	-	339,833
Restricted:							
Transportation and streets	-	-	-	-	-	1,751,002	1,751,002
Special districts	-	-	-	-	-	1,721,676	1,721,676
Senior Center	-	1,000,000	-	-	-	-	1,000,000
National Fish and Wildlife Foundation	-	2,450,234	-	-	-	-	2,450,234
Housing	-	-	-	-	-	1,994,893	1,994,893
Community development	-	-	23,356,691	20,068,663	-	380,309	43,805,663
Recreation	-	-	-	-	-	436,909	436,909
Capital projects	-	-	-	-	-	20,890,732	20,890,732
Debt service	-	-	-	-	450,371	572,318	1,022,689
Habitat Restoration	422,980	-	-	-	-	-	422,980
Opioid Settlements	53,963	-	-	-	-	-	53,963
Public Safety	239,493	-	-	-	-	-	239,493
FAA Military Airport Program	750,000	-	-	-	-	-	750,000
Total restricted	1,466,436	3,450,234	23,356,691	20,068,663	450,371	27,747,839	76,540,234
Committed:							
Capital projects	-	42,860,775	-	-	-	-	42,860,775
Public education	-	-	-	-	-	45,411	45,411
Emergency Reserve	6,819,483	-	-	-	-	-	6,819,483
Compensated Absences	400,000	-	-	-	-	-	400,000
Community Improvements	296,553	-	-	-	-	-	296,553
Fire Truck Purchase	1,889,888	-	-	-	-	-	1,889,888
Vehicle & Equipment Replacement	4,569,280	-	-	-	-	-	4,569,280
OPEB	200,000	-	-	-	-	-	200,000
Groundwater Litigation Stabilization	2,000,000	-	-	-	-	-	2,000,000
Pension Stabilization	5,000,000	-	-	-	-	-	5,000,000
Library Maintenance	241,248	-	-	-	-	-	241,248
Total committed	21,416,452	42,860,775	-	-	-	45,411	64,322,638
Unassigned	23,971,253	-	-	-	-	(157)	23,971,096
Total fund balances	47,193,974	46,311,009	23,356,691	20,068,663	450,371	27,793,093	165,173,801
Total liabilities, deferred inflows of resources and fund balances	\$ 51,474,947	\$ 50,927,133	\$ 23,356,691	\$ 29,174,222	\$ 8,339,538	\$ 29,507,729	\$ 192,780,260

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

City of Marina
**Reconciliation of the Government Funds Balance Sheet
to the Government-Wide Statement of Net Position
June 30, 2024**

Total Fund Balances - Total Governmental Funds \$ 165,173,801

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

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

Capital assets	142,876,044
Less: accumulated depreciation	(40,695,046)
Total Capital Assets	102,180,998

Interest payable on long-term debt did not require current financial resources. Therefore, interest payable was not reported as a liability in Governmental Funds Balance Sheet. (298,850)

The differences from benefit plan assumptions and estimates versus actuals are not included in the plan's actuarial study until the next fiscal year and are reported as deferred inflows or deferred outflows of resources in the statement of net position. 8,740,762

Liabilities were reported for certain revenues that were not available to pay current period expenditures and were reported as deferred inflows of resources in the fund statements. 8,163,601

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

Long-term debt	(26,171,638)
Compensated absences	(1,657,141)
Net pension liability	(29,593,077)
Total OPEB liability	(3,556,826)
Total Long-Term Obligations	(60,978,682)

Net Position of Governmental Activities \$ 222,981,630

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

City of Marina
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	Major Funds						Total Governmental Funds
	General Fund	City Capital Projects Fund	Impact Fee Fund	FORA Dissolution Fund	Abrams B Debt Service Fund	Nonmajor Governmental Funds	
REVENUES							
Taxes and assessments	\$ 29,695,777	\$ -	\$ -	\$ -	\$ -	\$ 3,225,968	\$ 32,921,745
Licenses, permits and fees	937,002	-	-	4,183,286	-	-	5,120,288
Fines and forfeitures	83,689	-	-	-	-	-	83,689
Intergovernmental	1,018,726	6,661,478	-	-	-	-	7,680,204
Charges for services	4,279,676	92,719	5,578,091	-	-	79,404	10,029,890
Investment earnings	3,971,343	-	984,401	954,185	21,893	1,431,368	7,363,190
Local contributions	86,451	39,061	-	995,133	-	-	1,120,645
Other revenue	104,318	317,050	-	80,260	754,309	-	1,255,937
Total Revenues	40,176,982	7,110,308	6,562,492	6,212,864	776,202	4,736,740	65,575,588
EXPENDITURES							
Current:							
General government	10,279,864	-	-	-	-	-	10,279,864
Public safety	13,351,348	-	-	-	-	-	13,351,348
Public works	2,000,958	-	-	-	-	574,853	2,575,811
Economic & community development	3,911,380	-	-	2,076,193	-	106,495	6,094,068
Recreation & cultural services	1,250,619	-	-	-	-	7,252	1,257,871
Capital outlay	123,087	14,044,661	-	-	-	1,424,062	15,591,810
Debt service							
Principal	375,014	-	-	-	475,000	550,000	1,400,014
Interest and fiscal charges	54,489	-	-	-	268,905	762,916	1,086,310
Total Expenditures	31,346,759	14,044,661	-	2,076,193	743,905	3,425,578	51,637,096
Excess (Deficiency) of							
Revenues over Expenditures	8,830,223	(6,934,353)	6,562,492	4,136,671	32,297	1,311,162	13,938,492
OTHER FINANCING SOURCES (USES)							
Transfers in	133,337	25,955,858	-	-	-	6,137,012	32,226,207
Transfers out	(14,590,293)	-	(7,850,000)	(4,625,859)	-	(4,265,547)	(31,331,699)
Equipment leases	60,596	-	-	-	-	-	60,596
Land sale	8,426,523	-	-	-	-	-	8,426,523
Total Other Financing Sources (Uses)	(5,969,837)	25,955,858	(7,850,000)	(4,625,859)	-	1,871,465	9,381,627
Net Change in Fund Balances	2,860,386	19,021,505	(1,287,508)	(489,188)	32,297	3,182,627	23,320,119
Fund Balances Beginning	44,333,588	27,289,504	24,644,199	20,557,851	418,074	24,610,466	141,853,682
Fund Balances Ending	<u>\$ 47,193,974</u>	<u>\$ 46,311,009</u>	<u>\$ 23,356,691</u>	<u>\$ 20,068,663</u>	<u>\$ 450,371</u>	<u>\$ 27,793,093</u>	<u>\$ 165,173,801</u>

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

City of Marina

**Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures and Changes in Fund Balances to the Government-Wide
Statement of Activities
For the Year Ended June 30, 2024**

Net Change in Fund Balances - Total Governmental Funds	\$ 23,320,119
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Amounts reported for governmental activities in the Statement of Activities and Changes in net position were different because:

Governmental Funds report capital outlay as expenditures. However, in the Government-Wide Statement of Activities and Changes in net position, the cost of those assets was allocated over their estimated useful lives as depreciation expense.

Capital asset additions	13,672,460
Allocated gain (loss) on disposals	776,618
Depreciation expense	(2,228,754)

The governmental funds report debt proceeds as an other financing source, while repayment of debt principal is reported as an expenditure. The net effect of these differences in the treatment of long-term debt and related items is as follows:

Repayment of bond principal	1,025,000
Proceeds from leases	(60,596)
Repayment of lease liabilities	248,680
Repayment of subscription liabilities	237,997

Premiums from the issuance of long-term debt are amortized over the life of the bonds in the Statement of Activities and reported as proceeds when issued in governmental funds.	38,777
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Compensated absences not required to be paid with current financial resources are not reported in the governmental funds, but are accrued as noncurrent liabilities in the Government Wide Statement Net Position. The change from prior year accrued compensated absences is reported in the applicable program expense.	(182,718)
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Certain revenues were not recorded or recorded as unearned revenue in the governmental funds because they did not meet the revenue recognition criteria of availability. However, they were included as revenue in the Government-Wide Statement of Activities under the full accrual basis.	(516,358)
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In governmental funds, actual contributions to benefit plans are reported as expenditures in the year incurred. However, in the government-wide statement of activities, only the current year benefit expense as noted in the plans' valuation reports is reported as an expense, as adjusted for deferred inflows and outflows of resources.	(1,858,249)
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Certain expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in the fund statements as follows:	
Other postemployment benefits	137,715

Interest expense on long-term debt was reported in the Government-Wide Statement of Activities and Changes in net position, but it did not require the use of current financial resources. Therefore, interest expense was not reported as expenditures in governmental funds. The following amount represented the net change in accrued interest from from prior year.	9,708
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Change in Net Position of Governmental Activities	\$ 34,620,399
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The accompanying notes are an integral part of these financial statements.

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PROPRIETARY FUND FINANCIAL STATEMENTS

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

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

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

City of Marina
Statement of Net Position
Proprietary Funds
June 30, 2024

	Business-Type Activities Enterprise Funds			
	Marina Municipal Airport Fund	Preston Park Housing Fund	Abrams B Housing Fund	Total
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 1,237,751	\$ -	\$ 904,174	\$ 2,141,925
Cash with fiscal agent	-	12,733,470	3,182,805	15,916,275
Accounts receivable, net	132,991	12,670	1,725	147,386
Interest receivable	4,880	-	-	4,880
Prepaid expenses:				
Replacement reserves	-	238,101	1,128,026	1,366,127
Insurance escrow	-	132,239	47,642	179,881
Tax escrow	-	123,763	-	123,763
Other	-	-	95,490	95,490
Leases receivable	929,637	-	-	929,637
Inventory	59,415	-	-	59,415
Total current assets	2,364,674	13,240,243	5,359,862	20,964,779
Noncurrent assets:				
Leases receivable	7,079,186	-	-	7,079,186
Capital assets:				
Nondepreciable assets	36,949,156	-	-	36,949,156
Depreciable, net	7,919,853	29,134,292	8,735,495	45,789,640
Total capital assets, net	44,869,009	29,134,292	8,735,495	82,738,796
Total noncurrent assets	51,948,195	29,134,292	8,735,495	89,817,982
Total assets	\$ 54,312,869	\$ 42,374,535	\$ 14,095,357	\$ 110,782,761
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 66,126	\$ -	\$ 16,614	\$ 82,740
Accrued salaries and benefits	10,900	-	-	10,900
Accrued liabilities	-	834,256	405,463	1,239,719
Deposits and other liabilities	168,059	-	-	168,059
Total current liabilities	245,085	834,256	422,077	1,501,418
Noncurrent liabilities:				
Advances from other funds	-	-	7,889,167	7,889,167
Loans payable, due in more than one year	-	35,950,000	-	35,950,000
Total noncurrent liabilities	-	35,950,000	7,889,167	43,839,167
Total liabilities	\$ 245,085	\$ 36,784,256	\$ 8,311,244	\$ 45,340,585
DEFERRED INFLOWS OF RESOURCES				
Leases receivable	\$ 7,640,003	\$ -	\$ -	\$ 7,640,003
Total deferred inflows of resources	\$ 7,640,003	\$ -	\$ -	\$ 7,640,003
NET POSITION				
Net Investment in capital assets	\$ 44,869,009	\$ (6,815,708)	\$ 846,328	\$ 38,899,629
Unrestricted	1,558,772	12,405,987	4,937,785	18,902,544
Total net position	\$ 46,427,781	\$ 5,590,279	\$ 5,784,113	\$ 57,802,173

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

City of Marina**Statement of Revenues, Expenses and Changes in Fund Net Position****Proprietary Funds****For the Year Ended June 30, 2024**

	Business-Type Activities Enterprise Funds			
	Marina Municipal Airport Fund	Preston Park Housing Fund	Abrams B Housing Fund	Total
OPERATING REVENUES				
Rental income	\$ 1,433,226	\$ 7,555,990	\$ 3,748,785	\$ 12,738,001
Sale of fuel	381,314	-	-	381,314
Other revenue	46,878	47,397	29,381	123,656
Total operating revenues	<u>1,861,418</u>	<u>7,603,387</u>	<u>3,778,166</u>	<u>13,242,971</u>
OPERATING EXPENSES				
Salaries & benefits	498,935	-	-	498,935
Service and supplies	184,340	1,267,043	930,202	2,381,585
Repairs and maintenance	262,222	1,227,876	1,014,140	2,504,238
Aviation fuel cost of sales	286,633	-	-	286,633
Utilities	141,759	208,161	174,635	524,555
Taxes	30,511	195,160	89,632	315,303
Rent	-	1,969,163	670,000	2,639,163
Depreciation and amortization	721,287	707,000	268,665	1,696,952
Total operating expenses	<u>2,125,687</u>	<u>5,574,403</u>	<u>3,147,274</u>	<u>10,847,364</u>
Operating income (loss)	<u>(264,269)</u>	<u>2,028,984</u>	<u>630,892</u>	<u>2,395,607</u>
NONOPERATING REVENUES(EXPENSES)				
Interest expense	-	(1,516,790)	(268,113)	(1,784,903)
Investment earnings	209,837	508,075	28,132	746,044
Total nonoperating revenues(expenses)	<u>209,837</u>	<u>(1,008,715)</u>	<u>(239,981)</u>	<u>(1,038,859)</u>
Income (loss) before transfers	<u>(54,432)</u>	<u>1,020,269</u>	<u>390,911</u>	<u>1,356,748</u>
CONTRIBUTIONS AND TRANSFERS				
Capital contributions	41,671	-	-	41,671
Transfers in	80,292	-	-	80,292
Transfers out	(974,800)	-	-	(974,800)
Net contributions and transfers	<u>(852,837)</u>	<u>-</u>	<u>-</u>	<u>(852,837)</u>
Change in net position	<u>(907,269)</u>	<u>1,020,269</u>	<u>390,911</u>	<u>503,911</u>
Total net position - beginning	<u>47,335,050</u>	<u>4,570,010</u>	<u>5,393,202</u>	<u>57,298,262</u>
Total net position - ending	<u>\$ 46,427,781</u>	<u>\$ 5,590,279</u>	<u>\$ 5,784,113</u>	<u>\$ 57,802,173</u>

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

City of Marina
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities Enterprise Funds			
	Marina Municipal Airport Fund	Preston Park Housing Fund	Abrams B Housing Fund	Total
Cash flows from operating activities:				
Receipts from customers	\$ 1,782,977	\$ 7,576,480	\$ 3,914,944	\$ 13,274,401
Payments to suppliers	(870,033)	(4,930,352)	(2,736,096)	(8,536,481)
Payments to employees	(518,838)	-	-	(518,838)
Net cash provided (used) by operating activities	394,106	2,646,128	1,178,848	4,219,082
Cash flows from noncapital financing activities:				
Interfund transactions	(894,508)	-	-	(894,508)
Net cash provided (used) by noncapital financing activities	(894,508)	-	-	(894,508)
Cash flows from capital financing activities:				
Acquisition of capital assets	(65,540)	-	-	(65,540)
Proceeds from capital contributions	41,671	-	-	41,671
Principal payments on long-term debt	-	-	(483,750)	(483,750)
Interest paid on long-term debt	-	(1,516,790)	(268,113)	(1,784,903)
Net cash provided (used) by capital financing activities	(23,869)	(1,516,790)	(751,863)	(2,292,522)
Cash flows from investing activities:				
Investment income received	209,871	508,075	28,132	746,078
Net cash provided (used) by investing activities	209,871	508,075	28,132	746,078
Net increase (decrease) in cash and cash equivalents	(314,400)	1,637,413	455,117	1,778,130
Cash and cash equivalents - beginning	1,552,151	11,096,057	3,631,862	16,280,070
Cash and cash equivalents - ending	\$ 1,237,751	\$ 12,733,470	\$ 4,086,979	\$ 18,058,200
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (264,269)	\$ 2,028,984	\$ 630,892	\$ 2,395,607
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	721,287	707,000	268,665	1,696,952
Changes in operating assets and liabilities:				
Accounts receivables	(54,415)	34,635	85,261	65,481
Prepaid expenses	-	(62,949)	125,899	62,950
Inventory	(3,633)	-	-	(3,633)
Leases receivable	570,525	-	-	570,525
Accounts payable	39,065	-	16,614	55,679
Accrued salaries and benefits	(19,903)	-	-	(19,903)
Accrued liabilities	-	(61,542)	51,517	(10,025)
Deferred inflows of resources	(592,663)	-	-	(592,663)
Deposits and other liabilities	(1,888)	-	-	(1,888)
Net cash provided (used) by operating activities	\$ 394,106	\$ 2,646,128	\$ 1,178,848	\$ 4,219,082

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

FIDUCIARY FUND FINANCIAL STATEMENTS

Private-Purpose Trust Funds

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

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

City of Marina
Statement of Net Position
Fiduciary Funds
June 30, 2024

	FORA Dissolution Administration Fund	Successor Agency Obligation Retirement Fund	Successor Agency Housing Assets Fund	Total
ASSETS				
Cash and investments	\$ -	\$ 4,749,404	\$ 191,832	\$ 4,941,236
Restricted cash and investments with fiscal agents	3,865,521	3,530,268	-	7,395,789
Accounts receivable	-	304,186	1,968	306,154
Capital assets, land	-	-	900,000	900,000
Total assets	<u>\$ 3,865,521</u>	<u>\$ 8,583,858</u>	<u>\$ 1,093,800</u>	<u>\$ 13,543,179</u>
LIABILITIES				
Accounts payable	\$ 253,109	\$ 1,565	\$ -	\$ 254,674
Accrued salaries and benefits	-	10,492	-	10,492
Interest payable	-	522,108	-	522,108
Deposits and other liabilities	-	1,314,916	-	1,314,916
Noncurrent liabilities:				
Due within on year	1,460,000	1,030,000	-	2,490,000
Due in more than one year	24,967,828	33,928,165	-	58,895,993
Total liabilities	<u>\$ 26,680,937</u>	<u>\$ 36,807,246</u>	<u>\$ -</u>	<u>\$ 63,488,183</u>
NET POSITION				
Held in trust for private purposes	<u>\$ (22,815,416)</u>	<u>\$ (28,223,388)</u>	<u>\$ 1,093,800</u>	<u>\$ (49,945,004)</u>

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

City of Marina
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended June 30, 2024

	FORA Dissolution Administration Fund	Successor Agency Obligation Retirement Fund	Successor Agency Housing Assets Fund	Total
ADDITIONS				
Property taxes	\$ 4,183,345	\$ 3,267,309	\$ -	\$ 7,450,654
Property tax in-lieu	-	29,139	-	29,139
Investment earnings	86,241	318,067	6,567	410,875
Other revenue	4,290	-	-	4,290
Total additions	4,273,876	3,614,515	6,567	7,894,958
DEDUCTIONS				
Program costs	11,938	1,637,172	-	1,649,110
Legal and professional fees	-	70,790	-	70,790
Employee costs	-	251,885	14,675	266,560
Occupancy and operating costs	-	2,864	-	2,864
Payments to other agencies	1,379,818	-	-	1,379,818
Payments to the City of Marina	995,133	-	-	995,133
Interest and fiscal charges	763,066	1,432,114	-	2,195,180
Total deductions	3,149,955	3,394,825	14,675	6,559,455
Change in net position	1,123,921	219,690	(8,108)	1,335,503
Total net position - beginning	(23,939,337)	(28,443,078)	1,101,908	(51,280,507)
Total net position - ending	<u>\$ (22,815,416)</u>	<u>\$ (28,223,388)</u>	<u>\$ 1,093,800</u>	<u>\$ (49,945,004)</u>

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

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**NOTES TO THE BASIC
FINANCIAL STATEMENTS**

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Marina, California, (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Financial Reporting Entity

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

Abrams B Non-Profit Corporation

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

Preston Park Sustainable Community Non-Profit Corporation

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

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

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

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

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

B. Basis of Presentation, Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. These funds are established for the purpose of carrying out specific activities or certain objectives in accordance with specific regulations, restrictions, or limitations. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The City's government-wide financial statements include a *Statement of Net Position* and a *Statement of Activities and Changes in Net Position*. These statements present summaries of governmental and business-type activities for the City. Fiduciary activities of the City are not included in these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

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

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

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

- Transfers in/Transfers out

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

Governmental Fund Financial Statements

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

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

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

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

The City reports the following funds as major funds:

General Fund

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

City Capital Projects Fund

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

Impact Fee Fund

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

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

FORA Dissolution Fund

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

Abrams B Debt Service Fund

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

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Project Funds

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

Proprietary Funds

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

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

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

Marina Municipal Airport Operating Fund

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

Preston Park Housing Fund

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

Abrams B Housing Fund

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

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

Fiduciary Fund Financial Statements

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

The City reports the following fiduciary funds:

FORA Dissolution Administration Fund

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

Successor Agency Private Purpose Trust Funds

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

C. Cash, Cash Equivalents and Investments

The City pools cash resources from all funds in order to facilitate the management of cash. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments. For the purpose of the statement of cash flows, the City considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all non-pooled cash and investments (consisting of cash with fiscal agent and restricted cash and investments held by fiscal agent) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

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

Other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures. The City participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Asset Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to change in interest rates.

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

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

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

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

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

D. Restricted Cash and Investments

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

E. Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable government funds to indicate that they are not available for appropriation and are not expendable available financial resources. The City considers all trade and property tax receivables to be fully collectible and therefore no allowance for uncollectible accounts is considered necessary.

F. Receivables

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

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

G. Loans Receivable

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

H. Lease Receivables

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

I. Prepaid Expenses and Inventory

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

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

J. Capital Assets

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

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

Intangible right-to-use assets are amortized over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the City has determined is reasonably certain of being exercised, then the lease asset is amortized over the useful life of the underlying asset. Intangible right-to-use subscription assets are amortized over the shorter of the subscription term or the useful life of the underlying asset.

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

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

K. Deferred Outflows/Deferred Inflows

In addition to assets, the statement of financial position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

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

L. Interest Payable

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

M. Compensated Absences

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

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

N. Long-Term Liabilities

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

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

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

O. Subscription Based Information Technology Arrangements (SBITAs)

The City recognizes subscription liabilities with an initial, individual value of \$150,000 or more. The City uses its estimated incremental borrowing rate to measure subscription liabilities unless it can readily determine the interest rate in the arrangement. The City's estimated incremental borrowing rate is based on its most recent public debt issuance.

P. Benefit Plans

Pension Expense

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefit (OPEB) Expense

For purposes of measuring the Total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information about the fiduciary net position of the City's Retiree Benefits Plan (the OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, the OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Measurement Period	June 30, 2022 to June 30, 2023

Q. Fund Balances

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

Nonspendable

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

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

Restricted

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

Committed

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

Assigned

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

Unassigned

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

Flow Assumption / Spending Order Policy

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

R. Net Position

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

Net Investment in Capital Assets

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

Restricted Net Position

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

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Unrestricted Net Position

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

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

Use of Restricted/Unrestricted Net Position

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

S. Interfund Transactions

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

T. Property Taxes and Special Assessments

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

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

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

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

U. Budgetary Information

The City adopts a budget annually for all governmental fund types. This budget is effective July 1 for the ensuing fiscal year. From the effective date of the budget, which is adopted at the fund level, the amounts stated therein as proposed expenditures become appropriations to the various City departments. The legal level of budgetary control is the fund level. The City Council may amend the budget by resolution during

City of Marina
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the fiscal year. The City Manager has the authority to make adjustments to the operating budget between departments within the same fund. Transfers of operating budgets between funds, use of unappropriated fund balances, and significant changes in capital improvement project budgets require the approval of the City Council. The City's basis of budgeting is the same as GAAP.

V. Encumbrances

Under encumbrance accounting, purchase orders, contract and other commitments for expenditures are recorded in order to commit that portion of the applicable appropriation. Encumbrance accounting is employed as an extension of formal budgetary integration in all funds. All appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

W. Unearned Revenue

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

X. Use of Estimates

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

Y. Implementation of New Accounting Pronouncements

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

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections in previously issued financial statements. This statement did not have a material impact on the financial statements.

Z. Upcoming New Accounting Pronouncements

The City is currently analyzing its accounting practices to identify the potential impact on the financial statements of the following GASB Statements:

GASB Statement No. 101, Compensated Absences

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services

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

This Statement requires that a liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. However, the City implemented GASB 101 as of June 30, 2024. This statement did not have a material impact on the financial statements.

GASB Statement No. 102, *Certain Risk Disclosures*

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government’s vulnerability to the risk of a substantial impact. The disclosure should include descriptions for (1) the concentration or constraint (2) each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements (3) actions taken by the government prior to the issuance of the financial statements to mitigate the risk. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

GASB Statement No. 103, *Financial Reporting Model Improvements*

This Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability.

This Statement establishes new accounting and financial reporting requirements or modifies existing requirements related to (a) Management’s discussion and analysis (MD&A) (b) Unusual or infrequent items (c) Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net

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position (d) Information about major component units in basic financial statements (5) Budgetary comparison information (6) Financial trend information in the statistical section. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

NOTE 2 - CASH AND INVESTMENTS

As of June 30, 2024, cash and investments were reported in the financial statements as follows:

	Government Wide Statement of Net Position		Fiduciary Funds Statement of Net	
	Governmental Activities	Business-Type Activities	Position	Total
Cash and investments	\$ 149,723,639	\$ 18,058,200	\$ 4,941,236	\$ 172,723,075
Restricted cash and investments	22,187,139	-	7,395,789	29,582,928
Total cash and investments	\$ 171,910,778	\$ 18,058,200	\$ 12,337,025	\$ 202,306,003

Cash and investments consisted of the following as of June 30, 2024:

Deposits:	
Cash on hand	\$ 3,800
Cash with fiscal agents	15,916,275
Cash in banks	686,313
Total deposits	16,606,388
Investments:	
Local Agency Investment Fund	57,612,900
US Treasury obligations	98,503,787
Total investments	156,116,687
Total City Treasury	172,723,075
Restricted cash and investments:	
Investments:	2,450,238
Cash in banks	2,035,673
Cash with fiscal agent	25,097,017
Total restricted cash and investments	29,582,928
Total cash and investments	\$ 202,306,003

A. Cash Deposits

The California Government Code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest, and places the City ahead of general creditors of the institution. The market value of pledged securities must equal at least 110 percent of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes that have a value of 150 percent of the City's total cash deposits. The City has waived the collateral requirements for cash deposits which are fully insured to \$250,000 by the Federal Deposit Insurance Corporation (FDIC).

The bank balances before reconciling items totaled \$3,117,955 at June 30, 2024 and were different from carrying amounts due to deposits in transit and outstanding checks. The amount uninsured was

City of Marina
Notes to the Basic Financial Statements
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\$2,867,955, which was collateralized by securities held by pledging financial institutions. The City follows the practice of pooling cash and investments of all funds, except for funds required to be held by fiscal agents under the provisions of bond indentures. Interest income earned on pooled cash and investments is allocated to the various funds based on the period-end cash and investment balances. Interest income from cash and investments with fiscal agents is credited directly to the *related fund*.

B. Fair Value Measurements

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

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

Investment Policies

City Investment Policy

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

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

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

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

* Nationally Recognized Statistical Rating Organization

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

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

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

The table also identifies certain provisions of these debt agreements:

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

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

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

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

C. External Investment Pool

The City's investments with LAIF at June 30, 2024, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes

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

Asset-Backed Securities

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

D. Risk Disclosures

Interest Rate Risk

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

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of an investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. With the exception of U.S. Treasury obligations and authorized pools, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution to reduce the City's exposure to credit risks. As of June 30, 2024, the City's investments were in compliance with the ratings required by the City's investment policy and Government Code. U.S. Treasury obligations, bonds and commercial paper were rated AAA by S&P and amounts held by bond trustees in money market accounts were rated AAA by S&P and Aaa by Moody's.

Concentrations of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. As of June 30, 2024, the City had no investments in any one issuer (other than U.S. Treasury obligations, bonds, and the external investment pools) that represented 5% or more of the total City investments.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in

City of Marina
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marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

As of June 30, 2024, the City's investments had the following maturities:

Investment Type	Maturity			Concen- trations	Fair Value Input Levels
	12 Months or Less	1-5 years	Fair Value		
Local Agency Investment Fund	\$ 57,612,900	\$ -	\$ 57,612,900	36.9%	n/a
US Treasury obligations	54,819,108	43,684,679	98,503,787	63.1%	Level 1
Total Investments	<u>\$112,432,008</u>	<u>\$ 43,684,679</u>	<u>\$156,116,687</u>		

NOTE 3 - NOTES RECEIVABLE

The City has engaged in programs designed to encourage construction or improvement of low-to-moderate income housing or other projects. Under these programs, grants or loans are provided under favorable terms to homeowners who agree to spend these funds in accordance with the City's terms. The balances of these loans arising from these business and housing programs at June 30, 2024 were \$540,785.

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

The City has a loan program for developers for impact fees and engineering fees imposed by the City. At June 30, 2024 the City had \$23,734 in loans receivable outstanding. These loans are offset in the fund financial statements by deferred inflows of resources.

City of Marina
Notes to the Basic Financial Statements
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NOTE 4 - LEASES RECEIVABLE

Leases receivable for governmental activities consisted of the following as of June 30, 2024:

	Fort Ord Market Ground Lease	Comcast Cell Tower	T-Mobile Cell Tower	Chapparral Ground Building	Cingular Cell Tower	Total
Inception	8/22/2006	1/1/2002	7/1/1996	12/30/2022	3/25/2024	
End	8/22/2030	1/1/2042	7/1/2026	12/30/2027	3/25/2043	
Interest Rate	5.03%	5.56%	5.00%	2.34%	3.31%	
Annual Payment	\$ 130,260	\$ 24,000	\$ 21,600	\$ 15,360	\$ 34,800	
Leases Receivable:						
Beginning	\$ 767,245	\$ 272,618	\$ 60,059	\$ 58,598	\$ -	\$ 1,158,520
Adjustments	-	-	-	-	-	-
Additions	-	-	-	-	508,554	508,554
Deletions	(93,811)	(9,071)	(19,029)	(14,140)	-	(136,051)
Ending	673,434	263,547	41,029	44,458	508,554	1,531,023
Deferred Inflows of Resources:						
Beginning	528,882	173,124	89,415	57,929	-	849,350
Adjustments	-	-	(55,884)	-	-	(55,884)
Additions	-	-	-	-	508,554	508,554
Deletions	(75,555)	(9,618)	(11,177)	(14,480)	-	(110,830)
Ending	453,328	163,506	22,354	43,449	508,554	1,191,190
Net Book Value	\$ 220,107	\$ 100,041	\$ 18,675	\$ 1,009	\$ -	\$ 339,833

The following summarizes future collections for governmental activities leases receivable:

Fiscal Year Ending June 30:	Principal	Interest	Total
2025	160,947	65,073	226,020
2026	168,551	57,469	226,020
2027	154,426	49,994	204,420
2028	146,138	42,922	189,060
2029-2033	425,774	128,746	554,520
2034-2038	219,873	74,127	294,000
2039-2043	221,130	285,344	506,474
2044-2048	34,184	616	34,800
Total Governmental Activities	\$ 1,531,023	\$ 704,291	\$ 2,235,314

Leases receivable for business-type activities consisted of the following as of June 30, 2024:

			Leases Receivable	Deferred Inflows of Resources	Net Book Value
Earliest Inception	7/1/1996				
Latest Inception	5/1/2023				
Earliest Lease End	11/7/2023	Beginning	\$ 8,579,348	\$ 8,232,666	\$ 346,682
Latest Lease End	3/3/2050	Adjustments	408,265	408,263	2
Lowest Interest Rate	0.42%	Additions	-	-	-
Highest Interest Rate	6.91%	Deletions	(978,790)	(1,000,926)	22,136
Annual Payment	\$ 1,141,759	Ending	\$ 8,008,823	\$ 7,640,003	\$ 368,820

City of Marina
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The following summarizes future collections for business-type activities leases receivable:

Fiscal Year Ending June 30:	Principal	Interest	Total
2025	929,637	150,876	1,080,513
2026	746,725	134,187	880,912
2027	661,217	120,296	781,513
2028	673,304	108,209	781,513
2029-2033	1,766,579	405,571	2,172,150
2034-2038	929,057	280,723	1,209,780
2039-2043	1,012,247	181,033	1,193,280
2044-2048	1,087,997	70,483	1,158,480
2049-2053	202,060	1,799	203,859
Total Business-Type Activities	<u>\$ 8,008,823</u>	<u>\$ 1,453,178</u>	<u>\$ 9,462,001</u>

NOTE 5 - INTERFUND TRANSACTIONS

Inter-fund Receivables and Payables

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

On November 1, 2006, the Marina Joint Powers Financing Authority issued \$14,360,000 revenue bonds for the purpose of financing a loan in the same amount to the Abrams-B Non-Profit Corporation. Simultaneously, the corporation paid the entire \$14,360,000 back to the City of Marina, to pay loan costs and to acquire a 50-year leasehold interest in the Abrams-B Apartments housing project. Also simultaneously, the City paid that cash to The Fort Ord Reuse Authority to purchase the Abrams-B property. Monthly note payments are made by the corporation to the City according to an original amortization schedule which was subsequently revised on November 15, 2016, at a lower interest rate, resulting in smaller monthly payments. Payments on the note are structured to be sufficient for the bond trustee to pay semi-annual principal and interest on the revenue bonds. Bond payments are made semiannually and will be fully re-paid in 2036. The balance of the loan was \$7,889,167 at June 30, 2024.

As of June 30, 2024, inter-fund receivables and payables consisted of the following:

Fund	Due from Other Funds	Due to Other Funds
Measure X Road and Transportation Fund	\$ 845,812	\$ -
Measure X COP Debt Service Fund	-	845,812
Total Due from/to	<u>\$ 845,812</u>	<u>\$ 845,812</u>
Fund	Advances to Other Funds	Advances from Other Funds
General Fund	\$ 33	\$ -
Abrams B Debt Service Fund	7,889,167	-
Abrams B Housing Enterprise Fund	-	7,889,167
Nonmajor Governmental Funds	-	33
Total advances	<u>\$ 7,889,200</u>	<u>\$ 7,889,200</u>

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

Transfers In/Out

With Council approval resources may be transferred from one fund to another. The following summarizes transfers between funds during the fiscal year ended June 30, 2024:

Fund	Transfer in	Transfer out
General Fund	\$ 133,337	\$ 14,590,293
City Capital Projects	25,955,858	-
Impact Fee Fund	-	7,850,000
FORA Dissolution Fund	-	4,625,859
Nonmajor Governmental Funds	6,137,012	4,265,547
Marina Municipal Airport Fund	80,292	974,800
Total Transfers	<u>\$ 32,306,499</u>	<u>\$ 32,306,499</u>

Intra-Fund Transfers In/Out

The following table represents intra-fund transfers made during the fiscal year ended June 30, 2024:

Fund	Transfer in	Transfer out
General Fund	\$ -	\$ 4,750,000
Vehicle & Equipment Replacement Fund	750,000	-
Groundwater Litigation Stabilization Fund	2,000,000	-
Pension Stabilization Fund	2,000,000	-
Total Eliminations	<u>\$ 4,750,000</u>	<u>\$ 4,750,000</u>

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

NOTE 6 - CAPITAL ASSETS

Capital assets for governmental activities consisted of the following as of June 30, 2024:

Governmental Activities	Balance June 30, 2023	Additions	Deletions	Transfers/ Adjustments	Balance June 30, 2024
Non-depreciable:					
Land	\$ 22,080,651	\$ -	\$ -	\$ -	\$ 22,080,651
Construction in Progress	-	12,601,652	-	197,311	12,798,963
Total Non-Depreciable	22,080,651	12,601,652	-	197,311	34,879,614
Depreciable and Amortizable:					
Buildings and improvements	52,372,387	768,072	-	(2,388)	53,138,071
Equipment	8,585,152	34,613	(1,057,440)	-	7,562,325
Infrastructure	44,724,167	207,527	-	(194,923)	44,736,771
Right of use assets - subscriptions	768,768	-	-	(22,693)	746,075
Right of use assets - equipment	1,753,968	60,596	-	(1,376)	1,813,188
Total Depreciable	108,204,442	1,070,808	(1,057,440)	(221,380)	107,996,430
Less Accumulated Depreciation & Amortization for:					
Buildings and improvements	(22,382,547)	(787,773)	-	-	(23,170,320)
Equipment	(7,993,949)	(180,153)	1,720,596	-	(6,453,506)
Infrastructure	(8,691,186)	(857,194)	-	-	(9,548,380)
Right of use assets - subscriptions	(153,754)	(154,955)	-	27,499	(281,210)
Right of use assets - equipment	(1,102,983)	(248,679)	110,032	-	(1,241,630)
Total Accum. Depr. & Amort.	(40,324,419)	(2,228,754)	1,830,628	27,499	(40,695,046)
Total Depreciable Capital Assets - Net	67,880,023	(1,157,946)	773,188	(193,881)	67,301,384
Total Governmental Capital Assets	<u>\$ 89,960,674</u>	<u>\$ 11,443,706</u>	<u>\$ 773,188</u>	<u>\$ 3,430</u>	<u>\$ 102,180,998</u>

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

General government	\$	643,030
Public safety		329,889
Public works		138,957
Economic & community development		857,195
Recreation & cultural services		259,683
Total depreciation expense	\$	<u>2,228,754</u>

Capital assets for business-type activities consisted of the following as of June 30, 2024:

Business Type Activities	Balance July 1, 2022	Additions	Deletions	Transfers/ Adjustments	Balance June 30, 2023
Non Depreciable					
Land	\$ 36,900,000	\$ -	\$ -	\$ -	\$ 36,900,000
Construction in progress	-	49,156	-	-	49,156
Total Non-Depreciable	36,900,000	49,156	-	-	36,949,156
Depreciable:					
Leasehold interest	48,783,242	-	-	-	48,783,242
Buildings	10,799,807	-	-	-	10,799,807
Improvements (airport and runway)	14,097,961	-	(7,486)	-	14,090,475
Equipment	344,948	23,870	-	-	368,818
Total Depreciable	74,025,958	23,870	(7,486)	-	74,042,342
Less Accumulated Depreciation					
Leasehold interest	(9,937,790)	(975,665)	-	-	(10,913,455)
Buildings	(6,279,404)	(338,706)	-	-	(6,618,110)
Improvements (airport and runway)	(10,023,844)	(378,562)	-	-	(10,402,406)
Equipment	(314,712)	(4,019)	-	-	(318,731)
Total Accumulated Depreciation	(26,555,750)	(1,696,952)	-	-	(28,252,702)
Total Depreciable Capital Assets - Net	47,470,208	(1,673,082)	(7,486)	-	45,789,640
Total Business Type - Capital Assets	\$ 84,370,208	\$ (1,623,926)	\$ (7,486)	\$ -	\$ 82,738,796

NOTE 7 - NONCURRENT LIABILITIES

The City's noncurrent liabilities consisted of the following as of June 30, 2024:

Long-term Liabilities	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
2015 General Obligation Refunding Bonds	\$ 6,135,000	\$ -	\$ (315,000)	\$ 5,820,000	\$ 340,000
2016 Abrams B Housing Revenue Bonds	8,650,000	-	(475,000)	8,175,000	490,000
Certificates of Participation	10,550,000	-	(235,000)	10,315,000	245,000
COP Premiums	930,638	-	(38,777)	891,861	38,777
Leases	759,644	60,596	(248,680)	571,560	238,244
Subscription Liabilities	636,214	-	(237,997)	398,217	129,454
Net Pension Liabilities	27,228,646	5,246,753	(2,882,322)	29,593,077	-
Total OPEB Obligation	5,095,895	3,002,968	(4,542,037)	3,556,826	-
Compensated Absences	1,474,423	1,657,141	(1,474,423)	1,657,141	414,285
Total Governmental Activities	\$ 61,460,460	\$ 9,967,458	\$ (10,449,236)	\$ 60,978,682	\$ 1,895,760

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Long-term Liabilities	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Business-Type Activities					
Berkeley Capital Loan	\$ 35,950,000	\$ -	\$ -	\$ 35,950,000	\$ -
Total Business-Type Activities	\$ 35,950,000	\$ -	\$ -	\$ 35,950,000	\$ -
Fiduciary Funds:					
Tax Allocation Bonds:					
FORA Series 2020	\$ 28,030,000	\$ -	\$ (1,435,000)	\$ 26,595,000	\$ 1,460,000
RDA SA, Series 2000A	290,000	-	(30,000)	260,000	30,000
RDA SA, Series 2018A	5,860,000	-	(250,000)	5,610,000	260,000
RDA SA, Housing Series 2018B	5,580,000	-	(235,000)	5,345,000	250,000
RDA SA, Series 2020A	4,700,000	-	(95,000)	4,605,000	100,000
RDA SA, Housing Series 2020B	4,685,000	-	(145,000)	4,540,000	145,000
RDA SA, Series 2023A	3,990,000	-	(100,000)	3,890,000	60,000
RDA SA, Housing Series 2023B	9,090,000	-	(295,000)	8,795,000	185,000
Subtotal Tax Allocation Bonds	62,225,000	-	(2,585,000)	59,640,000	2,490,000
Bond discounts	(179,113)	-	11,941	(167,172)	-
Bond premiums	2,036,446	-	(123,281)	1,913,165	-
Total Fiduciary Funds	\$ 64,082,333	\$ -	\$ (2,696,340)	\$ 61,385,993	\$ 2,490,000

2015 General Obligation Refunding Bonds

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

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

Fiscal Year Ending June 30:	Principal	Interest	Total
2025	\$ 340,000	200,332	\$ 540,332
2026	370,000	182,581	552,581
2027	400,000	163,332	563,332
2028	430,000	146,881	576,881
2029	455,000	133,606	588,606
2030-2034	2,635,000	431,255	3,066,255
2035-2036	1,190,000	42,000	1,232,000
Total	\$ 5,820,000	\$ 1,299,987	\$ 7,119,987

Remarketed 2016 Abrams B Housing Revenue Bonds

In November 2006, the City issued \$14,360,000 Multi-family Housing Revenue Bonds for the purpose of financing the acquisition of the Abrams B Apartments. These bonds were remarketed in November 2016. The bonds bear interest at 0.95% to 3.55%. The bonds mature in November 2036. Principal payments of \$110,000 to \$160,000 are due annually on November 1. Interest payments are due semi-annually on May

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1 and November 1. Beginning on November 15, 2023, the bonds have an optional redemption price of 102%, declining to 101% on November 15, 2024, and at par on November 15, 2025 and thereafter.

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

<u>Fiscal Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 490,000	\$ 258,888	748,888
2026	505,000	247,813	743,905
2027	790,000	235,505	762,005
2028	560,000	215,558	776,318
2029	580,000	196,913	776,913
2030-2034	3,305,000	672,556	3,977,556
2035-2037	1,945,000	104,991	2,049,991
Total	<u>\$ 8,175,000</u>	<u>\$ 1,932,222</u>	<u>\$ 9,835,575</u>

Certificates of Participation

In fiscal year 2023, the City issued certificates of participation totaling \$10,870,000 at a \$969,415 premium, bearing interest 5-5.25%. The following summarizes the future debt service payments:

<u>Fiscal Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 245,000	\$ 530,575	\$ 775,575
2026	260,000	518,325	778,325
2027	275,000	505,325	780,325
2028	285,000	491,575	776,575
2029	300,000	477,325	777,325
2020-2034	1,745,000	2,145,875	3,890,875
2035-2039	2,230,000	1,661,713	3,891,713
2040-2044	2,870,000	1,020,075	3,890,075
2045-2048	2,105,000	224,963	2,329,963
Total	<u>\$ 10,315,000</u>	<u>\$ 7,575,751</u>	<u>\$ 17,890,751</u>

Leases

In fiscal years 2020 and 2021, the City entered into lease agreements totaling \$277,704 for the right to use vehicles. Annual principal and interest payments of \$75,683 are due through fiscal year 2025.

In fiscal year 2022, the City entered into lease agreements totaling \$275,212 for the right to use vehicles. Annual principal and interest payments of \$73,156 are due through fiscal year 2027.

In fiscal year 2023, the City entered into lease agreements totaling \$537,896 for the right to use vehicles. Annual principal and interest payments of \$145,110 are due through fiscal year 2028.

In fiscal year 2024, the City entered into a lease agreement totaling \$60,596 for the right to use a vehicle. Annual principal and interest payments of \$12,137 are due through fiscal year 2029.

The City accounts for its leases in its governmental activities and uses resources from the General Fund to pay the principal and interest payments.

City of Marina
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Future debt service payments for the City's leases are as follows:

<u>Fiscal Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 238,244	\$ 45,017	\$ 283,261
2026	169,889	36,910	206,799
2027	121,386	28,816	150,202
2028	29,992	7,193	37,185
2029	12,049	2,377	14,426
Total	<u>\$ 571,560</u>	<u>\$ 120,313</u>	<u>\$ 691,873</u>

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

Leased Right of Use Assets	\$ 1,813,188
Accumulated Depreciation	<u>(1,241,630)</u>
Net Book Value	<u>\$ 571,558</u>

Subscription Based Information Technology Agreements (SBITAs)

The City recorded multiple contracts totaling \$746,075 as liabilities with interest rates from 1.16-3.09%. As of June 30, 2024, the City future principal and interest payments for its SBITAs was as follows:

<u>Fiscal Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 129,454	\$ 5,206	\$ 134,660
2026	132,696	3,522	136,218
2027	136,067	1,787	137,854
Total	<u>\$ 398,217</u>	<u>\$ 10,515</u>	<u>\$ 408,732</u>

Business-Type Activities

Preston Park Loan

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

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

<u>Fiscal Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	-	1,516,790	1,516,790
2026	35,950,000	1,011,194	36,961,194
	<u>\$ 35,950,000</u>	<u>\$ 2,527,984</u>	<u>\$ 38,477,984</u>

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Fiduciary Fund Tax Allocation Bonds

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

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

Tax Allocation Bonds, Neeson Road

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

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

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

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

Tax Allocation Bonds, Series 2020A

In August 2020, the former RDA issued \$4,790,000 of tax allocation bonds, Series 2020A. The proceeds of the 2020 Series A bonds issued were used to make payment on the aforementioned promissory note and agreement, dated August 5, 2008 of the former Marina Redevelopment Agency for the benefit of Marina Community Partners. The bonds bear annual interest at 4.00%. The bonds were issued in fully registered form without coupons in denominations of \$5,000. Interest is paid semi-annually, on March 1st and September 1st. Principal is paid in annual installments beginning September 1, 2022 and maturing September 1, 2035.

Housing Tax Allocation Bonds, Series 2020B

In August 2020, the former RDA issued \$4,950,000 of housing tax allocation bonds, Series 2020B. The proceeds of the 2020 Series B bonds issued were used to make payment on the aforementioned promissory note and agreement, dated August 5, 2008 of the former Marina Redevelopment Agency for the benefit of Marina Community Partners. The bonds bear annual interest at 4.00%. The bonds were

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issued in fully registered form without coupons in denominations of \$5,000. Interest is paid semi-annually, on March 1st and September 1st. Principal is paid in annual installments beginning September 1, 2021 and maturing September 1, 2040.

RDA SA, Series 2023A

In fiscal year 2023, the former RDA issued \$3,990,000 of tax allocation bonds, Series 2023A. The proceeds of the bonds issued were issued to (a) make a payment on a Promissory Note and Agreement, dated August 5, 2008, of the former Marina Redevelopment Agency for the benefit of Marina Community Partners, LLC, (b) fund a debt service reserve account for the Bonds, and (c) provide for the costs of issuing the Bonds. The bonds bear annual interest at 5.00%. The bonds were issued in fully registered form without coupons in denominations of \$5,000. Interest is paid semi-annually, on March 1st and September 1st. Principal is paid in annual installments beginning September 1, 2023 and maturing September 1, 2043.

RDA SA, Housing Series 2023B

In fiscal year 2023, the former RDA issued \$9,090,000 of housing tax allocation bonds, Series 2023B. The proceeds of the bonds were issued to (a) make a payment on a Promissory Note and Agreement, dated August 5, 2008, of the former Marina Redevelopment Agency for the benefit of Marina Community Partners, LLC, (b) fund a debt service reserve account for the Bonds, and (c) provide for the costs of issuing the Bonds. The bonds bear annual interest at 5.00%. The bonds were issued in fully registered form without coupons in denominations of \$5,000. Interest is paid semi-annually, on March 1st and September 1st. Principal is paid in annual installments beginning September 1, 2023 and maturing September 1, 2043.

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

<u>Fiscal Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 2,490,000	\$ 2,313,353	\$ 4,803,353
2026	2,595,000	2,237,987	4,832,987
2027	3,090,000	2,155,989	5,245,989
2028	3,135,000	2,054,954	5,189,954
2029	3,250,000	1,948,725	5,198,725
2030-2034	17,160,000	7,936,365	25,096,365
2035-2039	15,840,000	4,701,942	20,541,942
2040-2044	12,080,000	1,536,050	13,616,050
Total	<u>\$ 59,640,000</u>	<u>\$ 24,885,365</u>	<u>\$ 84,525,365</u>

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

City of Marina
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NOTE 8 - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City obtains insurance coverages.

The City purchases liability, property, errors and omissions, and workers' compensation insurance from the Monterey Bay Area Self Insurance Authority (MBASIA), a risk-sharing program. Under this program, coverage is provided for up to a maximum of \$33,500,000 for each general liability claim less the City's deductible of \$10,000. Statutory coverage is provided for workers' compensation claims. The City is assessed a contribution to cover claims, operating costs, and claim settlement expenses based upon an actuarially determined rate for each coverage layer pool. Additional cash contributions may be assessed on the basis of adverse loss experience. If the events of the year result in a negative risk position, the members' annual assessment may be increased in subsequent years. The City is unable to reasonably estimate the probability of MBASIA ending the year in a negative risk position. Refunds to members may be made if funds are determined to be surplus as a result of an actuarial study. The financial statements for the MBASIA can be found at <https://www.mbasia.org/>.

The City currently reports liability risk management activities in the general fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Workers compensation insurance costs are allocated to various departments proportionate to their total payroll. For the year ended June 30, 2024, the City paid a total of \$1,581,483 to MBASIA for insurance coverage; \$669,295 and \$912,188 for liability and workers compensation insurance, respectively and did not receive a rebate from the program. There were no material unpaid and uninsured claims outstanding at the beginning or end of the last two fiscal years.

NOTE 9 - RETIREMENT PLANS

General Information about the Pension Plans

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous risk pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors three miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for Miscellaneous Plan members if membership date is on or after January 1, 2013) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Special Death Benefit

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(Safety only), the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous		Safety	
	Tier 1	PEPRA	Tier 1	PEPRA
Benefit formula	2% @ 55	2% @ 62	3.0% @ 50	2.7% @ 57
Benefit vesting schedule	5 Years	5 Years	5 Years	5 Years
Benefit payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement age	55	62	50	57
Monthly benefits as a				
% of eligible compensation	2%	2%	3%	2.7%
Required employee contribution rates	7%	7.75%	9%	13.75%
Required employer contribution rates	12.5%	7.68%	27.11%	13.54%

Employees Covered

At June 30, 2024, the following employees were covered by the benefit terms for the Plans:

	Miscellaneous	Safety	Total
Active	54	45	99
Transferred	25	34	59
Separated	25	21	46
Retired	83	90	173
Total	187	190	377

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rates are the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2024, the City's contributions were as follows:

	Employer Contributions
Miscellaneous	\$ 1,056,810
Safety	2,581,247
Total Employer Contributions	<u>\$ 3,638,057</u>

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

As of June 30, 2024, the City reported a net pension liability for its proportionate share of the net pension liabilities as follows:

	Proportionate Share of Net Pension Liability/(Asset)
Miscellaneous	\$ 8,771,074
Safety	20,822,003
Total	\$ 29,593,077

The City's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans are measured as of June 30, 2023, and the total pension liability for the Plans used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plans as of June 30, 2023 and 2023 was as follows:

	Miscellaneous	Safety	Combined Plans
Proportion - June 30, 2023	0.17593%	0.27645%	0.23573%
Proportion - June 30, 2024	0.17541%	0.27856%	0.23721%
Change - Increase/(Decrease)	0.00052%	-0.00211%	-0.00148%

For the year ended June 30, 2024, the City recognized pension expense of \$5,496,305.

At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 529,549	\$ -
Differences between Expected and Actual Experience	448,074	69,507
Differences between Projected and Actual Investment Earnings	1,420,116	-
Differences between Employer's Contributions and Proportionate Share of Contributions	-	253,144
Change in Employer's Proportion	25,083	-
Pension Contributions Made Subsequent to Measurement Date	1,056,810	-
Total	\$ 3,479,632	\$ 322,651

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	Safety	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 1,215,200	\$ -
Differences between Expected and Actual Experience	1,528,719	130,875
Differences between Projected and Actual Investment Earnings	2,849,485	-
Differences between Employer's Contributions and Proportionate Share of Contributions	197,567	606,759
Change in Employer's Proportion	914,852	-
Pension Contributions Made Subsequent to Measurement Date	2,581,247	-
Total	\$ 9,287,070	\$ 737,634

The City reported \$3,638,057 as deferred outflows of resources related to contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:	Deferred Outflows/(Inflows) of Resources		Total
	Miscellaneous	Safety	
2025	\$ 728,950	\$ 1,927,312	\$ 2,656,262
2026	486,243	1,346,451	1,832,694
2027	1,072,289	2,386,831	3,459,120
2028	40,749	79,535	120,284
Total	\$ 2,328,231	\$ 5,740,129	\$ 8,068,360

Actuarial Assumptions

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increase	(1)
Investment Rate of Return	6.8% (2)
Mortality	(3)

- (1) Varies by entry age and service
- (2) Net of pension plan investment expenses, including inflation
- (3) Derived using CalPERS' membership data for all funds

City of Marina
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June 30, 2024

Discount Rate

The discount rate used to measure the total pension liability was 6.9% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.9 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.9 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class (a)</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Return (1)(2)</u>
Global Equity Cap Weighted	30.00%	4.54%
Global Equity NonCap Weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	<u>100.00%</u>	

(1) An expected inflation of 2.3% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Study.

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

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

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

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	5.90%	5.90%
Net Pension Liability	\$ 13,502,219	\$ 30,641,162
Current	6.90%	6.90%
Net Pension Liability	\$ 8,771,074	20,822,003
1% Increase	7.90%	7.90%
Net Pension Liability	\$ 4,874,946	\$ 12,797,959

Pension Plan Fiduciary Net Position

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

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS PLAN

Plan Description

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

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

Employees Covered by Benefit Terms

At June 30, 2024, the benefit terms covered the following employees:

Active employees	68
Inactive employees	21
Dependents of Retirees	5
Total covered	<u>94</u>

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

Contributions

The City makes contributions based on a pay-as-you-go basis as approved by the authority of the City Council. Total benefit payments included in the measurement period were \$106,200 while actual contributions for the fiscal year were \$87,574. The City's contributions were .91% of covered employee payroll during the fiscal year ended June 30, 2024. Employees are not required to contribute to the plan. There have been no assets accumulated in a trust to provide for the benefits of this plan.

Actuarial Assumptions

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

Valuation Date:	June 30, 2023
Measurement Date:	June 30, 2023
Actuarial Cost Method:	Entry-Age Normal Cost Method
Amortization Period:	20 years
Asset Valuation Method:	Level percentage of payroll, closed
Actuarial Assumptions:	
Discount Rate	3.86%
Inflation	2.50%
Salary Increases	3.25%
Healthcare Trend Rate	4% to 7.84%
Mortality	CalPERS 2021 Mortality
Retirement:	
Hired before January 1, 2013	2% @55 Rates for Miscellaneous Employees 3% @50 for Police and Fire
Hired on or after January 1, 2013:	2% @62 for Miscellaneous Employees. 2.7% @57 for Police and Fire.

**Discount rate increased in 2023 from 3.69% to 3.86%

Discount Rate

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

Total OPEB Liability

The City's Total OPEB liability was measured as of June 30, 2023 (measurement date) and was determined by an actuarial valuation as of June 30, 2023 (valuation date) for the fiscal year ended June 30, 2024 (reporting date).

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

Changes in the Total OPEB Liability

The following summarizes the changes in the Total OPEB liability during the year ended June 30, 2024:

Fiscal Year Ended June 30, 2024	Total OPEB Liability
Balance at June 30, 2023	\$ 5,095,895
Service cost	347,235
Interest in Total OPEB Liability	198,892
Balance of diff between actual and exp experience	(1,704,374)
Balance of changes in assumptions	(274,622)
Benefit payments	(106,200)
Net changes	(1,539,069)
Balance at June 30, 2024	\$ 3,556,826
Covered Employee Payroll	\$ 9,666,105
Total OPEB Liability as a % of Covered Employee Payroll	36.80%
Service Cost as a % of Covered Employee Payroll	3.59%
Net OPEB Liability as a % of Covered Employee Payroll	36.80%

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

Deferred Inflows and Outflows of Resources

At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between actual and expected experience	\$ 159,089	\$ 2,274,138
Change in assumptions	919,391	1,857,571
OPEB contribution subsequent to measurement date	87,574	-
Totals	\$ 1,166,054	\$ 4,131,709

Of the total amount reported as deferred outflows of resources related to OPEB, \$87,574 resulting from City contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ended June 30, 2025.

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

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

Year Ended June 30,	
2025	\$ (530,406)
2026	(466,804)
2027	(336,988)
2028	(329,872)
2029	(403,781)
Thereafter	(985,378)
Total	\$ (3,053,229)

OPEB Expense

The following summarizes the OPEB expense by source during the year ended June 30, 2024:

Service cost	\$ 347,235
Interest in TOL	198,892
Adjustments	(65,859)
Difference between actual and expected experience	(291,865)
Change in assumptions	(238,541)
OPEB Expense	\$ (50,138)

The following summarizes changes in the Total OPEB liability as reconciled to OPEB expense during the year ended June 30, 2024:

Total OPEB liability ending	\$ 3,556,826
Total OPEB liability beginning	(5,095,895)
Change in total OPEB liability	(1,539,069)
Changes in deferred outflows	185,042
Changes in deferred inflows	1,216,315
Employer contributions and implicit subsidy	87,574
OPEB Expense	\$ (50,138)

Sensitivity to Changes in the Discount Rate

The Total OPEB liability of the City, as well as what the City's Total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher, is as follows:

	Municipal Bond Rate		
	(1% Decrease)	3.86%	(1% Increase)
Total OPEB Liability	\$ 4,172,013	\$ 3,556,826	\$ 3,066,391

City of Marina
Notes to the Basic Financial Statements
June 30, 2024

Sensitivity to Changes in the Healthcare Cost Trend Rates

The Total OPEB liability of the City, as well as what the City's Total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than current healthcare cost trend rates, is as follows:

	Trend Rate		
	(1% Decrease)	4% to 7.84%	(1% Increase)
Total OPEB Liability	\$ 2,979,956	\$ 3,556,826	\$ 4,308,238

NOTE 11 - COMMITMENTS AND CONTINGENCIES

Lawsuits

The City is subject to certain matters of litigation that may arise in the normal course of conducting City business. City management believes, based upon consultation with legal counsel, that these cases, in the aggregate, are not expected to result in a material adverse financial impact on the City. Additionally, City management believes that the City's insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize.

Federal and State Grant Programs

The City participates in Federal and State grant programs. These programs are audited by the City's independent accountants if required by and in accordance with the provisions of the Uniform Guidance and applicable State requirements. Expenditures which may be disallowed, if any, by the granting agencies, cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

Deferred Compensation

The City offers its employees two deferred compensation plans created in accordance with California Code Section 53212 and Internal Revenue Code Section 457 under which employees can defer a portion of their salary until future years. The deferred compensation plan money is a deduction from the employees' salary and is invested with independent retirement trustees. The trustees hold the amounts deferred and any related income on behalf of employees. The assets and liabilities of these plans have been excluded from the accompanying financial statements.

Commitments

The City had the following capital commitments as of June 30, 2024:

Capital Commitments	Amount
Street Improvements ⁽¹⁾	\$ 22,588,907
Facility Improvements	1,376,396
Park Improvements	1,480,516
Capital Improvements	2,422,032
General Government	1,474,455
	<u>\$ 29,342,306</u>

(1) Includes a \$19.8 million contract that is funded through grant reimbursements



REQUIRED SUPPLEMENTARY INFORMATION

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City of Marina
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
General Fund
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes and assessments	\$ 27,267,764	\$ 27,267,764	\$ 29,695,777	\$ 2,428,013
Licenses, permits and fees	835,200	835,200	937,002	101,802
Fines and forfeitures	64,600	64,600	83,689	19,089
Intergovernmental	380,200	1,128,080	1,018,726	(109,354)
Charges for services	4,186,350	4,186,350	4,279,676	93,326
Investment earnings	750,000	750,000	3,971,343	3,221,343
Local contributions	23,000	23,000	86,451	63,451
Other revenue	57,600	58,650	104,318	45,668
Total Revenues	33,564,714	34,313,644	40,176,982	5,863,338
EXPENDITURES				
Current:				
General government	10,594,055	10,860,353	10,279,864	580,489
Public safety	14,362,828	14,853,240	13,351,348	1,501,892
Public works	2,609,495	2,608,892	2,000,958	607,934
Economic & community development	4,502,702	5,056,811	3,911,380	1,145,431
Recreation & cultural services	1,373,830	1,389,080	1,250,619	138,461
Capital outlay	1,874,690	1,918,881	123,087	1,795,794
Debt service				
Principal	612,440	612,440	375,014	237,426
Interest and fiscal charges	-	-	54,489	(54,489)
Total Expenditures	35,930,040	37,299,697	31,346,759	5,952,938
Excess (Deficiency) of Revenues over Expenditures	(2,365,326)	(2,986,053)	8,830,223	11,816,276
OTHER FINANCING SOURCES (USES)				
Transfers in	133,337	133,337	133,337	-
Transfers out	(14,540,292)	(14,540,292)	(14,590,293)	(50,001)
Equipment leases	-	-	60,596	60,596
Sale of capital assets	-	-	8,426,523	8,426,523
Total Other Financing Sources (Uses)	(14,406,955)	(14,406,955)	(5,969,837)	8,437,118
Net Change in Fund Balance	(16,772,281)	(17,393,008)	2,860,386	20,253,394
Fund Balance Beginning	44,333,588	44,333,588	44,333,588	-
Fund Balance Ending	\$ 27,561,307	\$ 26,940,580	\$ 47,193,974	\$ 20,253,394

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

City of Marina**Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget and Actual (GAAP Basis)****FORA Dissolution Fund****For the Year Ended June 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Licenses, permits and fees	\$ 1,000,000	\$ 1,000,000	\$ 4,183,286	\$ 3,183,286
Investment earnings	150,000	150,000	954,185	804,185
Local contributions	925,000	925,000	995,133	70,133
Other revenue	-	-	80,260	80,260
Total Revenues	2,075,000	2,075,000	6,212,864	4,137,864
EXPENDITURES				
Current:				
Economic & community development	4,810,000	4,810,000	2,076,193	2,733,807
Total Expenditures	4,810,000	4,810,000	2,076,193	2,733,807
Excess (Deficiency) of Revenues over Expenditures	(2,735,000)	(2,735,000)	4,136,671	6,871,671
OTHER FINANCING SOURCES (USES)				
Transfers out	(4,500,000)	(4,500,000)	(4,625,859)	(125,859)
Total Other Financing Sources (Uses)	(4,500,000)	(4,500,000)	(4,625,859)	(125,859)
Net Change in Fund Balance	(7,235,000)	(7,235,000)	(489,188)	6,745,812
Fund Balance Beginning	20,557,851	20,557,851	20,557,851	-
Fund Balance Ending	<u>\$ 13,322,851</u>	<u>\$ 13,322,851</u>	<u>\$ 20,068,663</u>	<u>\$ 6,745,812</u>

City of Marina**Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget and Actual (GAAP Basis)****Impact Fee Fund****For the Year Ended June 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Charges for services	\$ 3,440,000	\$ 3,440,000	\$ 5,578,091	\$ 2,138,091
Investment earnings	200,000	200,000	984,401	784,401
Total Revenues	3,640,000	3,640,000	6,562,492	2,922,492
OTHER FINANCING SOURCES (USES)				
Transfers out	(7,850,000)	(7,850,000)	(7,850,000)	-
Total Other Financing Sources (Uses)	(7,850,000)	(7,850,000)	(7,850,000)	-
Net Change in Fund Balance	(4,210,000)	(4,210,000)	(1,287,508)	2,922,492
Fund Balance Beginning	24,644,199	24,644,199	24,644,199	-
Fund Balance Ending	<u>\$ 20,434,199</u>	<u>\$ 20,434,199</u>	<u>\$ 23,356,691</u>	<u>\$ 2,922,492</u>

City of Marina
Schedule of Pension Contributions
June 30, 2024
(Last Ten Years)

Miscellaneous and Safety Plan

Fiscal Year Ended	2015	2016	2017	2018	2019
Contractually Required Contributions	\$ 1,428,070	\$ 2,069,732	\$ 2,385,218	\$ 2,524,388	\$ 2,050,095
Contributions in Relation to Contractually Required Contributions	1,428,070	2,069,732	2,385,218	2,524,388	2,050,095
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 7,233,320	\$ 6,987,956	\$ 7,070,353	\$ 7,637,741	\$ 7,411,028
Contributions as a % of Covered Payroll	19.74%	29.62%	33.74%	33.05%	27.66%

Miscellaneous and Safety Plan

Fiscal Year Ended	2020	2021	2022	2023	2024
Contractually Required Contributions	\$ 2,739,136	\$ 2,885,118	\$ 3,140,753	\$ 3,374,756	\$ 3,638,057
Contributions in Relation to Contractually Required Contributions	2,739,136	2,885,118	3,140,753	3,374,756	3,638,057
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 8,281,259	\$ 9,003,748	\$ 9,258,676	\$ 9,271,237	\$ 11,406,004
Contributions as a % of Covered Payroll	33.08%	32.04%	33.92%	36.40%	31.90%

Notes to Schedule:

Valuation Date: June 30, 2022

Assumptions Used: Entry Age Method used for Actuarial Cost Method
Level Percentage of Payroll and Direct Rate Smoothing
Remaining Amortization Period no more than 29 years
Inflation Assumed at 2.30%
Investment Rate of Returns set at 6.8%
The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

The CalPERS discount rate was increased from 7.50% to 7.65% in FY2016, to 7.15% in FY2018, and then decreased to 6.80% in FY2023.

The CalPERS mortality assumptions was adjusted in fiscal year 2023.

City of Marina
Schedule of Proportionate Share of Net Pension Liability
June 30, 2024
(Last Ten Years)

Miscellaneous and Safety Plan

Plan Measurement Date	2014	2015	2016	2017	2018
Fiscal Year Ended	2015	2016	2017	2018	2019
Proportion of Net Pension Liability (Safety and Misc)	0.18297%	0.17995%	0.18715%	0.19055%	0.19679%
Proportionate Share of Net Pension Liability	\$ 11,385,528	\$ 12,351,371	\$ 16,193,904	\$ 18,897,109	\$ 18,963,346
Covered Payroll	\$ 7,701,575	\$ 7,233,320	\$ 6,987,956	\$ 7,070,353	\$ 7,637,741
Proportionate Share of NPL as a % of Covered Payroll	147.83%	170.76%	231.74%	267.27%	248.28%
Plan's Fiduciary Net Position as a % of the TPL	79.61%	77.38%	75.77%	74.66%	76.15%

Miscellaneous and Safety Plan

Plan Measurement Date	2019	2020	2021	2022	2023
Fiscal Year Ended	2020	2021	2022	2023	2024
Proportion of Net Pension Liability (Safety and Misc)	0.20287%	0.21094%	0.24609%	0.23573%	0.23721%
Proportionate Share of Net Pension Liability	\$ 20,787,955	\$ 22,951,344	\$ 13,309,290	\$ 27,228,646	\$ 29,593,077
Covered Payroll	\$ 7,411,028	\$ 8,281,259	\$ 9,003,748	\$ 9,258,676	\$ 9,271,237
Proportionate Share of NPL as a % of Covered Payroll	280.50%	277.15%	147.82%	294.09%	319.19%
Plan's Fiduciary Net Position as a % of the TPL	75.40%	74.18%	85.74%	76.68%	76.21%

The CalPERS discount rate was increased from 7.50% to 7.65% in FY2016, to 7.15% in FY2018, and then decreased to 6.80% in FY2023.

The CalPERS mortality assumptions was adjusted in fiscal year 2023.

City of Marina
Schedule of Changes in Total OPEB Liability
June 30, 2024
(Last Ten Years)

Fiscal Year Ended	2018	2019	2020	2021	2022	2023	2024
Total OPEB liability							
Service cost	\$ 271,072	\$ 200,224	\$ 195,708	\$ 264,281	\$ 394,958	\$ 503,081	\$ 347,235
Interest	157,957	153,199	168,281	177,174	155,100	143,021	198,892
Differences exp. and act. exp.	(4,684)	(27,347)	371,094	(5,518)	(1,155,928)	-	(1,704,374)
Changes of assumptions	(1,590,885)	(200,100)	(14,726)	1,466,447	190,330	(1,619,123)	(274,622)
Benefit payments	(22,911)	(28,444)	(76,872)	(73,360)	(80,621)	(98,138)	(106,200)
Net change in Total OPEB Liability	(1,189,451)	97,532	643,485	1,829,024	(496,161)	(1,071,159)	(1,539,069)
Total OPEB Liability - beginning	5,282,625	4,093,174	4,190,706	4,834,191	6,663,215	6,167,054	5,095,895
Total OPEB Liability - ending	<u>\$ 4,093,174</u>	<u>\$ 4,190,706</u>	<u>\$ 4,834,191</u>	<u>\$ 6,663,215</u>	<u>\$ 6,167,054</u>	<u>\$ 5,095,895</u>	<u>\$ 3,556,826</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Employee Payroll	\$ 7,387,760	\$ 7,635,928	\$ 7,725,967	\$ 8,315,617	\$ 9,361,845	\$ 9,666,105	\$ 10,166,744
Total OPEB liability as a % of covered employee payroll	55.40%	54.88%	62.57%	80.13%	65.87%	52.72%	34.98%

Other Notes

GASB 75 requires a schedule of contributions for the last ten fiscal years, or for as many years as are available if less than ten years are available. GASB 75 was adopted as of June 30, 2018.

There were no changes in benefit terms.

Discount rates decreased from 3.87% to 3.5% in 2020, then to 2.21% in 2021, 2.16% in 2022, and then increased to 3.69% in 2023 and 3.86% in 2024.

There were no changes in trend rates



SUPPLEMENTARY INFORMATION

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City of Marina**Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget and Actual (GAAP Basis)****City Capital Projects Fund****For the Year Ended June 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Intergovernmental	\$ 3,161,000	\$ 3,161,000	\$ 6,661,478	\$ 3,500,478
Charges for services	50,000	50,000	92,719	42,719
Local contributions	-	-	39,061	39,061
Other revenue	-	-	317,050	317,050
Total Revenues	<u>3,211,000</u>	<u>3,211,000</u>	<u>7,110,308</u>	<u>3,899,308</u>
EXPENDITURES				
Capital outlay	35,328,989	35,328,989	14,044,661	21,284,328
Total Expenditures	<u>35,328,989</u>	<u>35,328,989</u>	<u>14,044,661</u>	<u>21,284,328</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(32,117,989)</u>	<u>(32,117,989)</u>	<u>(6,934,353)</u>	<u>25,183,636</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	25,780,000	25,780,000	25,955,858	175,858
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>25,780,000</u>	<u>25,780,000</u>	<u>25,955,858</u>	<u>175,858</u>
Net Change in Fund Balance	<u>(6,337,989)</u>	<u>(6,337,989)</u>	<u>19,021,505</u>	<u>25,359,494</u>
Fund Balance Beginning	<u>27,289,504</u>	<u>27,289,504</u>	<u>27,289,504</u>	<u>-</u>
Fund Balance Ending	<u>\$ 20,951,515</u>	<u>\$ 20,951,515</u>	<u>\$ 46,311,009</u>	<u>\$ 25,359,494</u>

City of Marina**Schedule of Revenues, Expenditures, and Changes in Fund Balance****Budget and Actual (GAAP Basis)****Abrams B Debt Service Fund****For the Year Ended June 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Investment earnings	\$ 9,000	\$ 9,000	\$ 21,893	\$ 12,893
Other revenue	688,000	688,000	754,309	66,309
Total Revenues	<u>697,000</u>	<u>697,000</u>	<u>776,202</u>	<u>79,202</u>
EXPENDITURES				
Debt service				
Principal	480,000	480,000	475,000	5,000
Interest and fiscal charges	270,000	270,000	268,905	1,095
Total Expenditures	<u>750,000</u>	<u>750,000</u>	<u>743,905</u>	<u>6,095</u>
Net Change in Fund Balance	(53,000)	(53,000)	32,297	85,297
Fund Balance Beginning	<u>418,074</u>	<u>418,074</u>	<u>418,074</u>	<u>-</u>
Fund Balance Ending	<u>\$ 365,074</u>	<u>\$ 365,074</u>	<u>\$ 450,371</u>	<u>\$ 85,297</u>

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

CDBG: Accounts for various U.S. Housing and Urban Development Department, Community Development Block Grant, non-housing programs, including grant revenues, grant expenditures and program income.

CDBG Housing: Accounts for various U.S. Housing and Urban Development Department, Community Development Block Grant, housing programs.

Public Education Government: Accounts for franchise tax fees collected with cable television bills. Fees collected through the cable provider finance the operating and capital costs of broadcasting City Council and other meetings of public interest over a dedicated TV channel.

Gas Tax Streets: Accounts for State gas tax revenues and occasional City cash and staffing contributions, and the costs of allowable streets maintenance and repair projects.

Road Maintenance and Rehabilitation (SB1): Accounts for funds received and expended specific to road maintenance and repairs.

Transportation Safety and Investment: Accounts for funds received and expended from sales tax Measure X to invest in roads throughout the County.

National Parks Recreation Services: Accounts for revenues generated by land and antenna rentals, and from various recreation activities conducted on the site, as well as costs for facilities improvements, repairs, maintenance, staffing and support costs related to recreational activities. All activities are conducted on property granted to the City upon Fort Ord Army Base Closure. Use of these resources is limited to recreation activities conducted on these premises.

Seabreeze Assessment District: Accounts for assessments collected from property owners within the boundaries of the District, and related landscape maintenance costs.

Monterey Bay Estates Assessment District: Accounts for assessments collected from property owners within the boundaries of the District, and related landscape maintenance costs.

Cypress Cove II Assessment District: Accounts for assessments collected from property owners within the boundaries of the District, and related landscape maintenance costs.

CFD 2007-2 Locke-Paddon: A Community Facilities District (CFD) accounts for annual assessments against property owners within the boundaries of the District and related improvement and maintenance costs.

CFD 2015-1 Dunes: A Community Facilities Districts (CFD) accounts for annual assessments against property owners within the boundaries of the District and related improvement and maintenance costs.

Housing Assistance Fund: Accounts for funds received and expended as part of Below Market Rate Housing Implementation Agreements. Use of these resources is limited to city-wide homebuyer assistance as well as administrative costs associated with the establishment and implementation of a homebuyer assistance program.

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

2015 GO Refunding Bonds: Accounts for tax revenues that provide resources to make bond principal and interest payments, and to pay costs of administering the 2015 general obligation refunding bonds, which refinanced the 2005 library construction general obligation bonds.

Marina Landing Bonds: Accounted for special assessment revenues, bond principal and interest payments, and debt administration costs. Bonds were originally issued to finance certain infrastructure improvements to properties in the Marina Landing Assessment. All bonds have been liquidated but the fund has a residual cash balance which will be disbursed and the fund deactivated when appropriate.

Marina Greens Bonds: Accounted for special assessment revenues, bond principal and interest payments, and debt administration costs. Bonds were originally issued to finance certain infrastructure improvements to properties in the Marina Greens Assessment District. All bonds have been liquidated but the fund has a residual cash balance which will be disbursed and the fund deactivated when appropriate.

Measure X Certificates of Participation Debt Service Fund: Accounts for proceeds and debt service related to Certificates of Participation issued for street improvements. Debt will be repaid using Measure X tax revenue received by the City.

Capital Projects Funds

Airport: This fund accounts for federal and state grant revenues, city-match and other resources that are dedicated and/or restricted to creating, expanding or otherwise improving infrastructure and other long-lived assets at the Marina Municipal Airport.

Park Facilities: Over a period of time, this fund has accounted for residential park development taxes, park facility improvement fees, park facility use fees, mitigation fees for new development, parks in-lieu fees, grant revenues, private and public donations, antenna rents and other resources dedicated or restricted to the acquisition, construction and/or improvement of park and recreational facilities. Resources in this fund were expended for their required purposes, and since implementation of Parks Impact Fees (accounted for in the Impact Fee Fund) the fund has become inactive. The small remaining cash balance will be transferred to the appropriate successor fund.

City of Marina
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds			
	CDBG Fund	CDBG Housing Fund	Public Education Government Fund	Gas Tax Fund
ASSETS				
Cash and investments	\$ 377,749	\$ 955	\$ 126,162	\$ 33,870
Restricted cash and investments	-	-	-	-
Accounts receivable	1,601	4	25,743	50,224
Due from other funds	-	-	-	-
Notes receivable	480,785	60,000	-	-
Total assets	\$ 860,135	\$ 60,959	\$ 151,905	\$ 84,094
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 106,494	\$ 22,205
Accrued payroll and benefits	-	-	-	16,017
Deposits and other liabilities	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	-	-	106,494	38,222
Deferred Inflows of Resources:				
Unavailable revenues	480,785	60,000	-	-
Fund Balances:				
Restricted:				
Transportation and streets	-	-	-	-
Special districts	-	-	-	45,872
Housing	-	-	-	-
Community development	379,350	959	-	-
Recreation	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Committed				
Public education	-	-	45,411	-
Unassigned	-	-	-	-
Total fund balances	379,350	959	45,411	45,872
Total liabilities, deferred inflows of resources and fund balances	\$ 860,135	\$ 60,959	\$ 151,905	\$ 84,094

Cont'd

City of Marina
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds			
	Road Maintenance & Rehabilitation Fund	Transportation Safety & Investment Fund	National Parks Recreation Services Fund	Seabreeze Assessment District Fund
ASSETS				
Cash and investments	\$ 657,431	\$ 793,038	\$ 443,416	\$ -
Restricted cash and investments	-	-	-	-
Accounts receivable	48,402	252,131	2,326	94
Due from other funds	-	-	-	-
Notes receivable	-	-	-	-
Total assets	\$ 705,833	\$ 1,045,169	\$ 445,742	\$ 94
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 218
Accrued payroll and benefits	-	-	-	-
Deposits and other liabilities	-	-	8,833	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	33
Total liabilities	-	-	8,833	251
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Fund Balances:				
Restricted:				
Transportation and streets	705,833	1,045,169	-	-
Special districts	-	-	-	-
Housing	-	-	-	-
Community development	-	-	-	-
Recreation	-	-	436,909	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Committed				
Public education	-	-	-	-
Unassigned	-	-	-	(157)
Total fund balances	705,833	1,045,169	436,909	(157)
Total liabilities, deferred inflows of resources and fund balances	\$ 705,833	\$ 1,045,169	\$ 445,742	\$ 94

Cont'd

City of Marina
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds				
	Monterey Bay Estates Assessment District Fund	Cypress Cove II Assessment District Fund	CFD 2007-2 Locke- Paddon Fund	CFD 2015-1 Dunes Fund	Housing Assistance Fund
ASSETS					
Cash and investments	\$ 12,642	\$ 6,156	\$ 35,643	\$ 1,615,301	\$ 1,986,473
Restricted cash and investments	-	-	-	-	-
Accounts receivable	249	210	166	10,289	8,420
Due from other funds	-	-	-	-	-
Notes receivable	-	-	-	-	-
Total assets	<u>\$ 12,891</u>	<u>\$ 6,366</u>	<u>\$ 35,809</u>	<u>\$ 1,625,590</u>	<u>\$ 1,994,893</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 478	\$ 540	\$ 2,174	\$ 1,660	\$ -
Accrued payroll and benefits	-	-	-	-	-
Deposits and other liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	<u>478</u>	<u>540</u>	<u>2,174</u>	<u>1,660</u>	<u>-</u>
Deferred Inflows of Resources:					
Unavailable revenues	-	-	-	-	-
Fund Balances:					
Restricted:					
Transportation and streets	-	-	-	-	-
Special districts	12,413	5,826	33,635	1,623,930	-
Housing	-	-	-	-	1,994,893
Community development	-	-	-	-	-
Recreation	-	-	-	-	-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Committed					
Public education	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>12,413</u>	<u>5,826</u>	<u>33,635</u>	<u>1,623,930</u>	<u>1,994,893</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 12,891</u>	<u>\$ 6,366</u>	<u>\$ 35,809</u>	<u>\$ 1,625,590</u>	<u>\$ 1,994,893</u>

Cont'd

City of Marina
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Debt Service Funds			
	2015 GO Refunding Bonds Fund	Marina Landing Improvement Bonds Fund	Marina Greens Improvement Bonds Fund	Measure X Certificate of Participation Debt Service Fund
ASSETS				
Cash and investments	\$ 3,960	\$ 54	\$ -	\$ 85,288
Restricted cash and investments	549,404	7,514	1,816	10,518,627
Accounts receivable	9,530	32	8	1,119
Due from other funds	-	-	-	-
Notes receivable	-	-	-	-
Total assets	\$ 562,894	\$ 7,600	\$ 1,824	\$ 10,605,034
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and benefits	-	-	-	-
Deposits and other liabilities	-	-	-	-
Due to other funds	-	-	-	845,812
Advances from other funds	-	-	-	-
Total liabilities	-	-	-	845,812
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	-
Fund Balances:				
Restricted:				
Transportation and streets	-	-	-	-
Special districts	-	-	-	-
Housing	-	-	-	-
Community development	-	-	-	-
Recreation	-	-	-	-
Capital projects	-	-	-	9,759,222
Debt service	562,894	7,600	1,824	-
Committed				
Public education	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	562,894	7,600	1,824	9,759,222
Total liabilities, deferred inflows of resources and fund balances	\$ 562,894	\$ 7,600	\$ 1,824	\$ 10,605,034

Cont'd

City of Marina
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects Funds			
	Measure X Road and Transportation Fund	Airport Capital Projects Fund	Park Facilities Fund	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 7,902,662	\$ 2,507,051	\$ 914	\$ 16,588,765
Restricted cash and investments	-	-	-	11,077,361
Accounts receivable	33,826	10,628	4	455,006
Due from other funds	845,812	-	-	845,812
Notes receivable	-	-	-	540,785
Total assets	\$ 8,782,300	\$ 2,517,679	\$ 918	\$ 29,507,729
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 163,251	\$ 6,136	\$ -	\$ 303,156
Accrued payroll and benefits	-	-	-	16,017
Deposits and other liabilities	-	-	-	8,833
Due to other funds	-	-	-	845,812
Advances from other funds	-	-	-	33
Total liabilities	163,251	6,136	-	1,173,851
Deferred Inflows of Resources:				
Unavailable revenues	-	-	-	540,785
Fund Balances:				
Restricted:				
Transportation and streets	-	-	-	1,751,002
Special districts	-	-	-	1,721,676
Housing	-	-	-	1,994,893
Community development	-	-	-	380,309
Recreation	-	-	-	436,909
Capital projects	8,619,049	2,511,543	918	20,890,732
Debt service	-	-	-	572,318
Committed				
Public education	-	-	-	45,411
Unassigned	-	-	-	(157)
Total fund balances	8,619,049	2,511,543	918	27,793,093
Total liabilities, deferred inflows of resources and fund balances	\$ 8,782,300	\$ 2,517,679	\$ 918	\$ 29,507,729
Concluded				

City of Marina

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024**

	Special Revenue Funds			
	CDBG Fund	CDBG Housing Fund	Public Education Government Fund	Gas Tax Fund
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ 105,342	\$ 583,471
Charges for services	-	-	-	-
Investment earnings	17,803	170	-	579
Other revenue	-	-	-	-
Total Revenues	17,803	170	105,342	584,050
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	504,377
Economic & community development	-	-	106,495	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	1,773	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	108,268	504,377
Excess (Deficiency) of Revenues over Expenditures	17,803	170	(2,926)	79,673
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(23,574)	(36,519)	-	(62,400)
Total Other Financing Sources (Uses)	(23,574)	(36,519)	-	(62,400)
Net Change in Fund Balances	(5,771)	(36,349)	(2,926)	17,273
Fund Balances Beginning	385,121	37,308	48,337	28,599
Fund Balances Ending	\$ 379,350	\$ 959	\$ 45,411	\$ 45,872

Cont'd

City of Marina

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024**

	Special Revenue Funds			
	Road Maintenance & Rehabilitation Fund	Transportation Safety & Investment Fund	National Parks Recreation Services Fund	Seabreeze Assessment District Fund
REVENUES				
Taxes and assessments	\$ 557,730	\$ 1,000,551	\$ -	\$ 6,733
Charges for services	-	-	79,404	-
Investment earnings	20,023	14,493	19,311	11
Other revenue	-	-	-	-
Total Revenues	<u>577,753</u>	<u>1,015,044</u>	<u>98,715</u>	<u>6,744</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	6,749	-	4,684
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	7,252	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>6,749</u>	<u>7,252</u>	<u>4,684</u>
Excess (Deficiency) of Revenues over Expenditures	<u>577,753</u>	<u>1,008,295</u>	<u>91,463</u>	<u>2,060</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(450,000)	(947,325)	(18,917)	(1,740)
Total Other Financing Sources (Uses)	<u>(450,000)</u>	<u>(947,325)</u>	<u>(18,917)</u>	<u>(1,740)</u>
Net Change in Fund Balances	127,753	60,970	72,546	320
Fund Balances Beginning	<u>578,080</u>	<u>984,199</u>	<u>364,363</u>	<u>(477)</u>
Fund Balances Ending	<u>\$ 705,833</u>	<u>\$ 1,045,169</u>	<u>\$ 436,909</u>	<u>\$ (157)</u>

Cont'd

City of Marina

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024**

	Special Revenue Funds				
	Monterey Bay Estates Assessment District Fund	Cypress Cove II Assessment District Fund	CFD 2007-2 Locke- Paddon Fund	CFD 2015-1 Dunes Fund	Housing Assistance Fund
REVENUES					
Taxes and assessments	\$ 12,469	\$ 19,852	\$ 16,514	\$ 300,700	\$ -
Charges for services	-	-	-	-	-
Investment earnings	522	307	1,652	68,763	93,317
Other revenue	-	-	-	-	-
Total Revenues	<u>12,991</u>	<u>20,159</u>	<u>18,166</u>	<u>369,463</u>	<u>93,317</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public works	10,787	25,027	15,950	7,279	-
Economic & community development	-	-	-	-	-
Recreation & cultural services	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	<u>10,787</u>	<u>25,027</u>	<u>15,950</u>	<u>7,279</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>2,204</u>	<u>(4,868)</u>	<u>2,216</u>	<u>362,184</u>	<u>93,317</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	60,093
Transfers out	(2,870)	(2,750)	(5,235)	(2,770)	-
Total Other Financing Sources (Uses)	<u>(2,870)</u>	<u>(2,750)</u>	<u>(5,235)</u>	<u>(2,770)</u>	<u>60,093</u>
Net Change in Fund Balances	(666)	(7,618)	(3,019)	359,414	153,410
Fund Balances Beginning	<u>13,079</u>	<u>13,444</u>	<u>36,654</u>	<u>1,264,516</u>	<u>1,841,483</u>
Fund Balances Ending	<u>\$ 12,413</u>	<u>\$ 5,826</u>	<u>\$ 33,635</u>	<u>\$ 1,623,930</u>	<u>\$ 1,994,893</u>

Cont'd

City of Marina
**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024**

	Debt Service Funds			
	2015 GO Refunding Bonds Fund	Marina Landing Improvement Bonds Fund	Marina Greens Improvement Bonds Fund	Measure X Certificate of Participation Debt Service Fund
REVENUES				
Taxes and assessments	\$ 622,606	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Investment earnings	14,107	356	72	626,279
Other revenue	-	-	-	-
Total Revenues	<u>636,713</u>	<u>356</u>	<u>72</u>	<u>626,279</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	-
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	315,000	-	-	235,000
Interest and fiscal charges	217,591	-	-	545,325
Total Expenditures	<u>532,591</u>	<u>-</u>	<u>-</u>	<u>780,325</u>
Excess (Deficiency) of Revenues over Expenditures	<u>104,122</u>	<u>356</u>	<u>72</u>	<u>(154,046)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	777,327
Transfers out	(14,855)	-	-	(2,696,592)
Total Other Financing Sources (Uses)	<u>(14,855)</u>	<u>-</u>	<u>-</u>	<u>(1,919,265)</u>
Net Change in Fund Balances	89,267	356	72	(2,073,311)
Fund Balances Beginning	<u>473,627</u>	<u>7,244</u>	<u>1,752</u>	<u>11,832,533</u>
Fund Balances Ending	<u>\$ 562,894</u>	<u>\$ 7,600</u>	<u>\$ 1,824</u>	<u>\$ 9,759,222</u>

Cont'd

City of Marina

**Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024**

	Capital Projects Funds			
	Measure X Road and Transportation Fund	Airport Capital Projects Fund	Park Facilities Fund	Total Nonmajor Governmental Funds
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ 3,225,968
Charges for services	-	-	-	79,404
Investment earnings	432,722	120,844	37	1,431,368
Other revenue	-	-	-	-
Total Revenues	<u>432,722</u>	<u>120,844</u>	<u>37</u>	<u>4,736,740</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public works	-	-	-	574,853
Economic & community development	-	-	-	106,495
Recreation & cultural services	-	-	-	7,252
Capital outlay	845,812	576,477	-	1,424,062
Debt service				
Principal	-	-	-	550,000
Interest and fiscal charges	-	-	-	762,916
Total Expenditures	<u>845,812</u>	<u>576,477</u>	<u>-</u>	<u>3,425,578</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(413,090)</u>	<u>(455,633)</u>	<u>37</u>	<u>1,311,162</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,316,592	983,000	-	6,137,012
Transfers out	-	-	-	(4,265,547)
Total Other Financing Sources (Uses)	<u>4,316,592</u>	<u>983,000</u>	<u>-</u>	<u>1,871,465</u>
Net Change in Fund Balances	3,903,502	527,367	37	3,182,627
Fund Balances Beginning	<u>4,715,547</u>	<u>1,984,176</u>	<u>881</u>	<u>24,610,466</u>
Fund Balances Ending	<u>\$ 8,619,049</u>	<u>\$ 2,511,543</u>	<u>\$ 918</u>	<u>\$ 27,793,093</u>
				Concluded

City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	CDBG Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Investment earnings	1,500	1,500	17,803	16,303
Other revenue	5,000	5,000	-	(5,000)
Total Revenues	<u>6,500</u>	<u>6,500</u>	<u>17,803</u>	<u>11,303</u>
EXPENDITURES				
Current:				
Public works	-	-	-	-
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>6,500</u>	<u>6,500</u>	<u>17,803</u>	<u>11,303</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(23,574)	(23,574)	(23,574)	-
Total Other Financing Sources (Uses)	<u>(23,574)</u>	<u>(23,574)</u>	<u>(23,574)</u>	<u>-</u>
Net Change in Fund Balances	(17,074)	(17,074)	(5,771)	11,303
Fund Balances Beginning	<u>385,121</u>	<u>385,121</u>	<u>385,121</u>	<u>-</u>
Fund Balances Ending	<u>\$ 368,047</u>	<u>\$ 368,047</u>	<u>\$ 379,350</u>	<u>\$ 11,303</u>

Cont'd

City of Marina

**Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024**

	CDBG Housing Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Investment earnings	-	-	170	170
Other revenue	-	-	-	-
Total Revenues	-	-	170	170
EXPENDITURES				
Current:				
Public works	-	-	-	-
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	170	170
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(36,519)	(36,519)	(36,519)	-
Total Other Financing Sources (Uses)	(36,519)	(36,519)	(36,519)	-
Net Change in Fund Balances	(36,519)	(36,519)	(36,349)	170
Fund Balances Beginning	37,308	37,308	37,308	-
Fund Balances Ending	\$ 789	\$ 789	\$ 959	\$ 170

Cont'd

City of Marina

**Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024**

	Public Education Government Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ 110,000	\$ 110,000	\$ 105,342	\$ (4,658)
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Other revenue	-	-	-	-
Total Revenues	<u>110,000</u>	<u>110,000</u>	<u>105,342</u>	<u>(4,658)</u>
EXPENDITURES				
Current:				
Public works	-	-	-	-
Economic & community development	110,000	110,000	106,495	3,505
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	1,773	(1,773)
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>110,000</u>	<u>110,000</u>	<u>108,268</u>	<u>1,732</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(2,926)</u>	<u>(2,926)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	(2,926)	(2,926)
Fund Balances Beginning	<u>48,337</u>	<u>48,337</u>	<u>48,337</u>	<u>-</u>
Fund Balances Ending	<u>\$ 48,337</u>	<u>\$ 48,337</u>	<u>\$ 45,411</u>	<u>\$ (2,926)</u>

Cont'd

City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Gas Tax Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ 567,000	\$ 567,000	\$ 583,471	\$ 16,471
Charges for services	-	-	-	-
Investment earnings	-	-	579	579
Other revenue	-	-	-	-
Total Revenues	<u>567,000</u>	<u>567,000</u>	<u>584,050</u>	<u>17,050</u>
EXPENDITURES				
Current:				
Public works	449,969	449,969	504,377	(54,408)
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>449,969</u>	<u>449,969</u>	<u>504,377</u>	<u>(54,408)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>117,031</u>	<u>117,031</u>	<u>79,673</u>	<u>(37,358)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(62,400)	(62,400)	(62,400)	-
Total Other Financing Sources (Uses)	<u>(62,400)</u>	<u>(62,400)</u>	<u>(62,400)</u>	<u>-</u>
Net Change in Fund Balances	54,631	54,631	17,273	(37,358)
Fund Balances Beginning	<u>28,599</u>	<u>28,599</u>	<u>28,599</u>	<u>-</u>
Fund Balances Ending	<u>\$ 83,230</u>	<u>\$ 83,230</u>	<u>\$ 45,872</u>	<u>\$ (37,358)</u>

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City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Road Maintenance & Rehabilitation Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ 500,000	\$ 500,000	\$ 557,730	\$ 57,730
Charges for services	-	-	-	-
Investment earnings	1,500	1,500	20,023	18,523
Other revenue	-	-	-	-
Total Revenues	501,500	501,500	577,753	76,253
EXPENDITURES				
Current:				
Public works	-	-	-	-
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	501,500	501,500	577,753	76,253
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(450,000)	(450,000)	(450,000)	-
Total Other Financing Sources (Uses)	(450,000)	(450,000)	(450,000)	-
Net Change in Fund Balances	51,500	51,500	127,753	76,253
Fund Balances Beginning	578,080	578,080	578,080	-
Fund Balances Ending	\$ 629,580	\$ 629,580	\$ 705,833	\$ 76,253

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City of Marina

**Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024**

	Transportation Safety & Investment Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ 950,000	\$ 950,000	\$ 1,000,551	\$ 50,551
Charges for services	-	-	-	-
Investment earnings	1,000	1,000	14,493	13,493
Other revenue	-	-	-	-
Total Revenues	<u>951,000</u>	<u>951,000</u>	<u>1,015,044</u>	<u>64,044</u>
EXPENDITURES				
Current:				
Public works	-	-	6,749	(6,749)
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>6,749</u>	<u>(6,749)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>951,000</u>	<u>951,000</u>	<u>1,008,295</u>	<u>57,295</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(947,325)	(947,325)	(947,325)	-
Total Other Financing Sources (Uses)	<u>(947,325)</u>	<u>(947,325)</u>	<u>(947,325)</u>	<u>-</u>
Net Change in Fund Balances	3,675	3,675	60,970	57,295
Fund Balances Beginning	<u>984,199</u>	<u>984,199</u>	<u>984,199</u>	<u>-</u>
Fund Balances Ending	<u>\$ 987,874</u>	<u>\$ 987,874</u>	<u>\$ 1,045,169</u>	<u>\$ 57,295</u>

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City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	National Parks Recreation Services Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Charges for services	75,000	75,000	79,404	4,404
Investment earnings	3,000	3,000	19,311	16,311
Other revenue	-	-	-	-
Total Revenues	78,000	78,000	98,715	20,715
EXPENDITURES				
Current:				
Public works	-	-	-	-
Economic & community development	-	-	-	-
Recreation & cultural services	11,950	11,950	7,252	4,698
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	11,950	11,950	7,252	4,698
Excess (Deficiency) of Revenues over Expenditures	66,050	66,050	91,463	25,413
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(18,917)	(18,917)	(18,917)	-
Total Other Financing Sources (Uses)	(18,917)	(18,917)	(18,917)	-
Net Change in Fund Balances	47,133	47,133	72,546	25,413
Fund Balances Beginning	364,363	364,363	364,363	-
Fund Balances Ending	\$ 411,496	\$ 411,496	\$ 436,909	\$ 25,413

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City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Seabreeze Assessment District Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ 6,750	\$ 6,750	\$ 6,733	\$ (17)
Charges for services	-	-	-	-
Investment earnings	-	-	11	11
Other revenue	-	-	-	-
Total Revenues	<u>6,750</u>	<u>6,750</u>	<u>6,744</u>	<u>(6)</u>
EXPENDITURES				
Current:				
Public works	4,355	4,355	4,684	(329)
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>4,355</u>	<u>4,355</u>	<u>4,684</u>	<u>(329)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>2,395</u>	<u>2,395</u>	<u>2,060</u>	<u>(335)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(1,740)	(1,740)	(1,740)	-
Total Other Financing Sources (Uses)	<u>(1,740)</u>	<u>(1,740)</u>	<u>(1,740)</u>	<u>-</u>
Net Change in Fund Balances	655	655	320	(335)
Fund Balances Beginning	(477)	(477)	(477)	-
Fund Balances Ending	<u>\$ 178</u>	<u>\$ 178</u>	<u>\$ (157)</u>	<u>\$ (335)</u>

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City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Monterey Bay Estates Assessment District Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ 12,500	\$ 12,500	\$ 12,469	\$ (31)
Charges for services	-	-	-	-
Investment earnings	100	100	522	422
Other revenue	-	-	-	-
Total Revenues	<u>12,600</u>	<u>12,600</u>	<u>12,991</u>	<u>391</u>
EXPENDITURES				
Current:				
Public works	8,549	8,549	10,787	(2,238)
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>8,549</u>	<u>8,549</u>	<u>10,787</u>	<u>(2,238)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>4,051</u>	<u>4,051</u>	<u>2,204</u>	<u>(1,847)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,870)	(2,870)	(2,870)	-
Total Other Financing Sources (Uses)	<u>(2,870)</u>	<u>(2,870)</u>	<u>(2,870)</u>	<u>-</u>
Net Change in Fund Balances	1,181	1,181	(666)	(1,847)
Fund Balances Beginning	<u>13,079</u>	<u>13,079</u>	<u>13,079</u>	<u>-</u>
Fund Balances Ending	<u>\$ 14,260</u>	<u>\$ 14,260</u>	<u>\$ 12,413</u>	<u>\$ (1,847)</u>

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City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Cypress Cove II Assessment District Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ 19,886	\$ 19,886	\$ 19,852	\$ (34)
Charges for services	-	-	-	-
Investment earnings	100	100	307	207
Other revenue	-	-	-	-
Total Revenues	<u>19,986</u>	<u>19,986</u>	<u>20,159</u>	<u>173</u>
EXPENDITURES				
Current:				
Public works	21,072	21,072	25,027	(3,955)
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>21,072</u>	<u>21,072</u>	<u>25,027</u>	<u>(3,955)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,086)</u>	<u>(1,086)</u>	<u>(4,868)</u>	<u>(3,782)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,750)	(2,750)	(2,750)	-
Total Other Financing Sources (Uses)	<u>(2,750)</u>	<u>(2,750)</u>	<u>(2,750)</u>	<u>-</u>
Net Change in Fund Balances	(3,836)	(3,836)	(7,618)	(3,782)
Fund Balances Beginning	<u>13,444</u>	<u>13,444</u>	<u>13,444</u>	<u>-</u>
Fund Balances Ending	<u>\$ 9,608</u>	<u>\$ 9,608</u>	<u>\$ 5,826</u>	<u>\$ (3,782)</u>

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City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	CFD 2007-2 Locke- Paddon Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ 16,500	\$ 16,500	\$ 16,514	\$ 14
Charges for services	-	-	-	-
Investment earnings	200	200	1,652	1,452
Other revenue	-	-	-	-
Total Revenues	<u>16,700</u>	<u>16,700</u>	<u>18,166</u>	<u>1,466</u>
EXPENDITURES				
Current:				
Public works	10,801	10,801	15,950	(5,149)
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	<u>10,801</u>	<u>10,801</u>	<u>15,950</u>	<u>(5,149)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>5,899</u>	<u>5,899</u>	<u>2,216</u>	<u>(3,683)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(5,235)	(5,235)	(5,235)	-
Total Other Financing Sources (Uses)	<u>(5,235)</u>	<u>(5,235)</u>	<u>(5,235)</u>	<u>-</u>
Net Change in Fund Balances	664	664	(3,019)	(3,683)
Fund Balances Beginning	<u>36,654</u>	<u>36,654</u>	<u>36,654</u>	<u>-</u>
Fund Balances Ending	<u>\$ 37,318</u>	<u>\$ 37,318</u>	<u>\$ 33,635</u>	<u>\$ (3,683)</u>

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City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	CFD 2015-1 Dunes Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ 297,944	\$ 297,944	\$ 300,700	\$ 2,756
Charges for services	-	-	-	-
Investment earnings	8,000	8,000	68,763	60,763
Other revenue	-	-	-	-
Total Revenues	305,944	305,944	369,463	63,519
EXPENDITURES				
Current:				
Public works	342,970	342,970	7,279	335,691
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	342,970	342,970	7,279	335,691
Excess (Deficiency) of Revenues over Expenditures	(37,026)	(37,026)	362,184	399,210
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,770)	(2,770)	(2,770)	-
Total Other Financing Sources (Uses)	(2,770)	(2,770)	(2,770)	-
Net Change in Fund Balances	(39,796)	(39,796)	359,414	399,210
Fund Balances Beginning	1,264,516	1,264,516	1,264,516	-
Fund Balances Ending	\$ 1,224,720	\$ 1,224,720	\$ 1,623,930	\$ 399,210

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City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Housing Assistance Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Investment earnings	15,000	15,000	93,317	78,317
Other revenue	-	-	-	-
Total Revenues	15,000	15,000	93,317	78,317
EXPENDITURES				
Current:				
Public works	150,000	150,000	-	150,000
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	150,000	150,000	-	150,000
Excess (Deficiency) of Revenues over Expenditures	(135,000)	(135,000)	93,317	228,317
OTHER FINANCING SOURCES (USES)				
Transfers in	60,093	60,093	60,093	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	60,093	60,093	60,093	-
Net Change in Fund Balances	(74,907)	(74,907)	153,410	228,317
Fund Balances Beginning	1,841,483	1,841,483	1,841,483	-
Fund Balances Ending	\$ 1,766,576	\$ 1,766,576	\$ 1,994,893	\$ 228,317

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City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	2015 GO Refunding Bonds Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ 582,200	\$ 582,200	\$ 622,606	\$ 40,406
Charges for services	-	-	-	-
Investment earnings	1,500	1,500	14,107	12,607
Other revenue	-	-	-	-
Total Revenues	<u>583,700</u>	<u>583,700</u>	<u>636,713</u>	<u>53,013</u>
EXPENDITURES				
Current:				
Public works	-	-	-	-
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	305,000	305,000	315,000	(10,000)
Interest and fiscal charges	225,000	225,000	217,591	7,409
Total Expenditures	<u>530,000</u>	<u>530,000</u>	<u>532,591</u>	<u>(2,591)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>53,700</u>	<u>53,700</u>	<u>104,122</u>	<u>50,422</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(14,855)	(14,855)	(14,855)	-
Total Other Financing Sources (Uses)	<u>(14,855)</u>	<u>(14,855)</u>	<u>(14,855)</u>	<u>-</u>
Net Change in Fund Balances	38,845	38,845	89,267	50,422
Fund Balances Beginning	<u>473,627</u>	<u>473,627</u>	<u>473,627</u>	<u>-</u>
Fund Balances Ending	<u>\$ 512,472</u>	<u>\$ 512,472</u>	<u>\$ 562,894</u>	<u>\$ 50,422</u>

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City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Marina Landing Improvement Bonds Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Investment earnings	-	-	356	356
Other revenue	-	-	-	-
Total Revenues	-	-	356	356
EXPENDITURES				
Current:				
Public works	-	-	-	-
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	356	356
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	356	356
Fund Balances Beginning	7,244	7,244	7,244	-
Fund Balances Ending	\$ 7,244	\$ 7,244	\$ 7,600	\$ 356

Cont'd

City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Marina Greens Improvement Bonds Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Investment earnings	-	-	72	72
Other revenue	-	-	-	-
Total Revenues	-	-	72	72
EXPENDITURES				
Current:				
Public works	-	-	-	-
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	72	72
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	72	72
Fund Balances Beginning	1,752	1,752	1,752	-
Fund Balances Ending	\$ 1,752	\$ 1,752	\$ 1,824	\$ 72

Cont'd

City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Measure X Certificate of Participation Debt Service Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Investment earnings	100,000	100,000	626,279	526,279
Other revenue	-	-	-	-
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>626,279</u>	<u>526,279</u>
EXPENDITURES				
Current:				
Public works	-	-	-	-
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	320,000	320,000	235,000	85,000
Interest and fiscal charges	457,325	457,325	545,325	(88,000)
Total Expenditures	<u>777,325</u>	<u>777,325</u>	<u>780,325</u>	<u>(3,000)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(677,325)</u>	<u>(677,325)</u>	<u>(154,046)</u>	<u>523,279</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	777,325	777,325	777,327	2
Transfers out	(8,680,000)	(8,680,000)	(2,696,592)	5,983,408
Total Other Financing Sources (Uses)	<u>(7,902,675)</u>	<u>(7,902,675)</u>	<u>(1,919,265)</u>	<u>5,983,410</u>
Net Change in Fund Balances	(8,580,000)	(8,580,000)	(2,073,311)	6,506,689
Fund Balances Beginning	11,832,533	11,832,533	11,832,533	-
Fund Balances Ending	<u>\$ 3,252,533</u>	<u>\$ 3,252,533</u>	<u>\$ 9,759,222</u>	<u>\$ 6,506,689</u>

Cont'd

City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Measure X Road and Transportation Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Investment earnings	40,000	40,000	432,722	392,722
Other revenue	-	-	-	-
Total Revenues	40,000	40,000	432,722	392,722
EXPENDITURES				
Current:				
Public works	-	-	-	-
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	10,300,000	10,300,000	845,812	9,454,188
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	10,300,000	10,300,000	845,812	9,454,188
Excess (Deficiency) of Revenues over Expenditures	(10,260,000)	(10,260,000)	(413,090)	9,846,910
OTHER FINANCING SOURCES (USES)				
Transfers in	10,300,000	10,300,000	4,316,592	(5,983,408)
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	10,300,000	10,300,000	4,316,592	(5,983,408)
Net Change in Fund Balances	40,000	40,000	3,903,502	3,863,502
Fund Balances Beginning	4,715,547	4,715,547	4,715,547	-
Fund Balances Ending	\$ 4,755,547	\$ 4,755,547	\$ 8,619,049	\$ 3,863,502

Cont'd

City of Marina
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Airport Capital Projects Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Investment earnings	10,000	10,000	120,844	110,844
Other revenue	-	-	-	-
Total Revenues	10,000	10,000	120,844	110,844
EXPENDITURES				
Current:				
Public works	-	-	-	-
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	2,015,000	2,015,000	576,477	1,438,523
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	2,015,000	2,015,000	576,477	1,438,523
Excess (Deficiency) of Revenues over Expenditures	(2,005,000)	(2,005,000)	(455,633)	1,549,367
OTHER FINANCING SOURCES (USES)				
Transfers in	983,000	983,000	983,000	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	983,000	983,000	983,000	-
Net Change in Fund Balances	(1,022,000)	(1,022,000)	527,367	1,549,367
Fund Balances Beginning	1,984,176	1,984,176	1,984,176	-
Fund Balances Ending	\$ 962,176	\$ 962,176	\$ 2,511,543	\$ 1,549,367

Cont'd

City of Marina

**Combining Schedule of Revenues, Expenditures
and Changes in Fund Balances
Budget and Actual (GAAP Basis)
Nonmajor Governmental Funds
For the Year Ended June 30, 2024**

	Park Facilities Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Investment earnings	-	-	37	37
Other revenue	-	-	-	-
Total Revenues	-	-	37	37
EXPENDITURES				
Current:				
Public works	-	-	-	-
Economic & community development	-	-	-	-
Recreation & cultural services	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	37	37
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	37	37
Fund Balances Beginning	881	881	881	-
Fund Balances Ending	\$ 881	\$ 881	\$ 918	\$ 37

Concluded

GENERAL FUND COMBINING SCHEDULES

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

City of Marina
Combining Balance Sheet
General Fund
June 30, 2024

	General Fund	Vehicle & Equipment Replacement Fund	Groundwater Litigation Stabilization Fund	OPEB Obligation Fund	Pension Stabilization Fund	Library Maintenance Fund	Total General Fund
ASSETS							
Cash and investments	\$32,607,659	\$ 4,569,280	\$ 2,000,000	\$ 200,000	\$ 5,000,000	\$ 241,923	\$44,618,862
Restricted cash and investments	476,943	-	-	-	-	-	476,943
Accounts receivable	4,824,352	-	-	-	-	-	4,824,352
Advances to other funds	33	-	-	-	-	-	33
Notes receivable	23,734	-	-	-	-	-	23,734
Leases receivable	1,531,023	-	-	-	-	-	1,531,023
Total assets	\$39,463,744	\$ 4,569,280	\$ 2,000,000	\$ 200,000	\$ 5,000,000	\$ 241,923	\$51,474,947
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 1,397,415	\$ -	\$ -	\$ -	\$ -	\$ 675	\$ 1,398,090
Accrued payroll and benefits	756,734	-	-	-	-	-	756,734
Deposits and other liabilities	660,525	-	-	-	-	-	660,525
Total liabilities	2,814,674	-	-	-	-	675	2,815,349
Deferred Inflows of Resources:							
Leases receivable	1,191,190	-	-	-	-	-	1,191,190
Unavailable revenues	274,434	-	-	-	-	-	274,434
Total deferred inflows of resources	1,465,624	-	-	-	-	-	1,465,624
Fund Balances:							
Nonspendable	339,833	-	-	-	-	-	339,833
Restricted							
Habitat Restoration	422,980	-	-	-	-	-	422,980
Opioid Settlements	53,963	-	-	-	-	-	53,963
FAA Military Airport Program	750,000	-	-	-	-	-	750,000
Committed							
Emergency Reserve	6,819,483	-	-	-	-	-	6,819,483
Compensated Absences	400,000	-	-	-	-	-	400,000
Community Improvements	296,553	-	-	-	-	-	296,553
Fire Truck Purchase	1,889,888	-	-	-	-	-	1,889,888
Vehicle & Equipment Replacement	-	4,569,280	-	-	-	-	4,569,280
OPEB	-	-	-	200,000	-	-	200,000
Groundwater Litigation Stabilization	-	-	2,000,000	-	-	-	2,000,000
Pension Stabilization	-	-	-	-	5,000,000	-	5,000,000
Library Maintenance	-	-	-	-	-	241,248	241,248
Unassigned	24,210,746	-	-	-	-	-	24,210,746
Total fund balances	35,183,446	4,569,280	2,000,000	200,000	5,000,000	241,248	47,193,974
Total liabilities, deferred inflows of resources and fund balances	\$39,463,744	\$ 4,569,280	\$ 2,000,000	\$ 200,000	\$ 5,000,000	\$ 241,923	\$51,474,947

City of Marina

Combining Statement of Revenues, Expenditures

and Changes in Fund Balances

General Fund

For the Year Ended June 30, 2024

	General Fund	Vehicle & Equipment Replacement Fund	Groundwater Litigation Stabilization Fund	OPEB Obligation Fund	Pension Stabilization Fund	Library Maintenance Fund	Eliminations	Total General Fund
REVENUES								
Taxes and assessments	\$ 29,695,777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,695,777
Licenses, permits and fees	937,002	-	-	-	-	-	-	937,002
Fines and forfeitures	83,689	-	-	-	-	-	-	83,689
Intergovernmental	1,018,726	-	-	-	-	-	-	1,018,726
Charges for services	4,279,676	-	-	-	-	-	-	4,279,676
Investment earnings	3,971,343	-	-	-	-	-	-	3,971,343
Local contributions	86,451	-	-	-	-	-	-	86,451
Other revenue	104,318	-	-	-	-	-	-	104,318
Total Revenues	40,176,982	-	-	-	-	-	-	40,176,982
EXPENDITURES								
Current:								
General government	10,279,834	30	-	-	-	-	-	10,279,864
Public safety	13,351,348	-	-	-	-	-	-	13,351,348
Public works	2,000,958	-	-	-	-	-	-	2,000,958
Economic & community development	3,899,022	-	-	-	-	12,358	-	3,911,380
Recreation & cultural services	1,250,619	-	-	-	-	-	-	1,250,619
Capital outlay	59,984	63,103	-	-	-	-	-	123,087
Debt service								
Principal	126,334	248,680	-	-	-	-	-	375,014
Interest and fiscal charges	6,843	47,646	-	-	-	-	-	54,489
Total Expenditures	30,974,942	359,459	-	-	-	12,358	-	31,346,759
Excess (Deficiency) of								
Revenues over Expenditures	9,202,040	(359,459)	-	-	-	(12,358)	-	8,830,223
OTHER FINANCING SOURCES (USES)								
Transfers in	133,337	750,000	2,000,000	-	2,000,000	-	(4,750,000)	133,337
Transfers out	(19,340,293)	-	-	-	-	-	4,750,000	(14,590,293)
Equipment leases	-	60,596	-	-	-	-	-	60,596
Land sale	8,426,523	-	-	-	-	-	-	8,426,523
Total Other Financing Sources (Uses)	(10,780,433)	810,596	2,000,000	-	2,000,000	-	-	(5,969,837)
Net Change in Fund Balances	(1,578,393)	451,137	2,000,000	-	2,000,000	(12,358)	-	2,860,386
Fund Balances Beginning	36,761,839	4,118,143	-	200,000	3,000,000	253,606	-	44,333,588
Fund Balances Ending	<u>\$ 35,183,446</u>	<u>\$ 4,569,280</u>	<u>\$ 2,000,000</u>	<u>\$ 200,000</u>	<u>\$ 5,000,000</u>	<u>\$ 241,248</u>	<u>\$ -</u>	<u>\$ 47,193,974</u>

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STATISTICAL SECTION

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STATISTICAL SECTION

(UNAUDITED)

<u>Contents</u>	<u>Pages</u>
Financial Trends	
<i>These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	143-150
Revenue Capacity	
<i>These tables contain information to help the reader assess the city's most significant local revenue source, which is property tax.</i>	151-158
Debt Capacity	
<i>These tables present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future.</i>	159-163
Demographic and Economic Information	
<i>These tables offer demographic and economic indicators to help the reader understand the environment in which the city's financial activities take place.</i>	164-165
Operating Information	
<i>These tables contain service and infrastructure data to help the reader understand how the information in the city's financial report relates to the services the city provides and the activities it</i>	166-168

Sources:

Unless otherwise noted, the information in these tables is derived from the annual comprehensive financial reports for the relevant year.

City of Marina
Net Position
Last Ten Fiscal Years

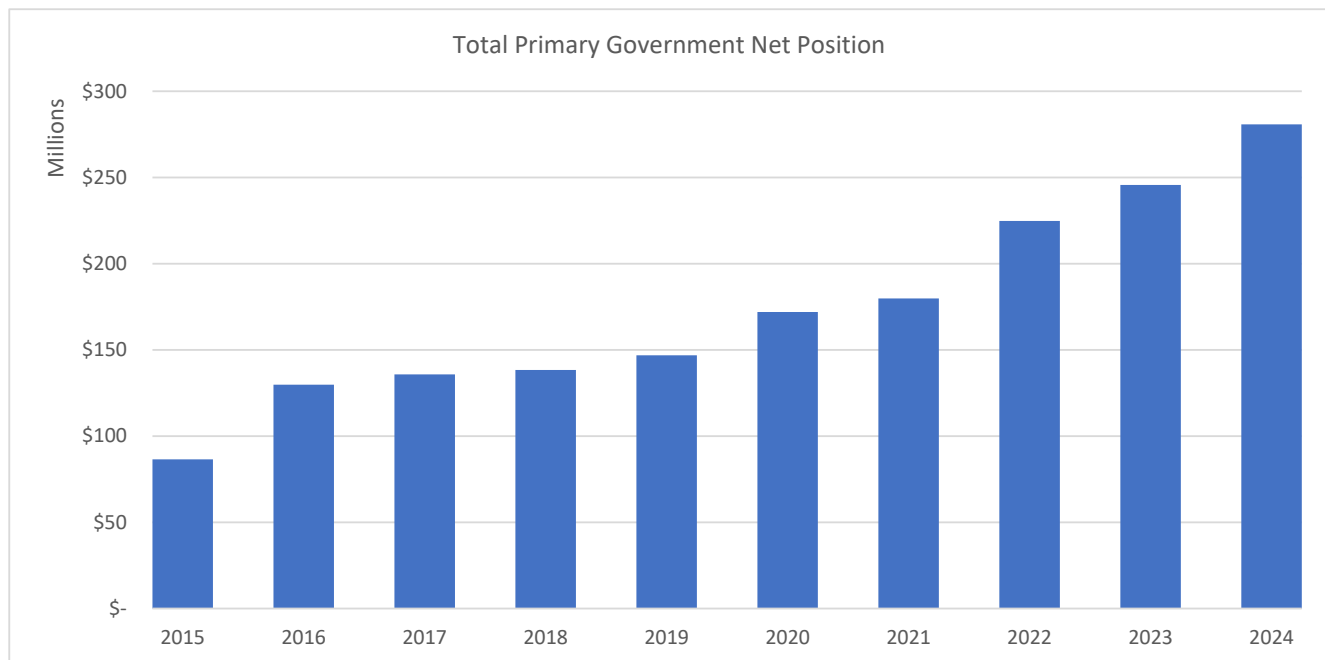
TABLE 1

	Fiscal Year				
	2015	2016	2017	2018	2019
Governmental activities:					
Net investment in capital assets	\$ 22,196,868	\$ 61,460,494	\$ 64,902,023	\$ 74,531,326	\$ 74,955,690
Restricted	8,194,764	6,559,194	9,355,317	12,369,283	14,377,743
Unrestricted	7,227,722	12,018,477	11,101,690	1,153,328	5,397,539
Total governmental activities net position	<u>\$ 37,619,354</u>	<u>\$ 80,038,165</u>	<u>\$ 85,359,030</u>	<u>\$ 88,053,937</u>	<u>\$ 94,730,972</u>
Business-type activities:					
Net investment in capital assets	\$ 43,324,510	\$ 42,332,248	\$ 42,448,410	\$ 41,999,782	\$ 41,393,300
Unrestricted	5,561,505	7,457,704	7,987,512	8,317,449	10,759,921
Total business-type activities net position	<u>\$ 48,886,015</u>	<u>\$ 49,789,952</u>	<u>\$ 50,435,922</u>	<u>\$ 50,317,231</u>	<u>\$ 52,153,221</u>
Primary government:					
Net investment in capital assets	\$ 65,521,378	\$ 103,792,742	\$ 107,350,433	\$ 116,531,108	\$ 116,348,990
Restricted	8,194,764	6,559,194	9,355,317	12,369,283	14,377,743
Unrestricted	12,789,227	19,476,181	19,089,202	9,470,777	16,157,460
Total primary government net position	<u>\$ 86,505,369</u>	<u>\$ 129,828,117</u>	<u>\$ 135,794,952</u>	<u>\$ 138,371,168</u>	<u>\$ 146,884,193</u>
					Continued

City of Marina
Net Position
Last Ten Fiscal Years

TABLE 1

	Fiscal Year				
	2020	2021	2022	2023	2024
Governmental activities:					
Net investment in capital assets	\$ 76,644,586	\$ 77,649,251	\$ 78,193,840	\$ 71,602,733	\$ 94,549,610
Restricted	32,932,269	36,675,399	49,490,708	67,645,647	65,889,151
Unrestricted	8,141,549	10,374,278	41,188,811	49,112,851	62,542,869
Total governmental activities net position	<u>\$ 117,718,404</u>	<u>\$ 124,698,928</u>	<u>\$ 168,873,359</u>	<u>\$ 188,361,231</u>	<u>\$ 222,981,630</u>
Business-type activities:					
Net investment in capital assets	\$ 42,711,663	\$ 41,902,328	\$ 41,330,576	\$ 40,047,291	\$ 38,899,629
Unrestricted	11,561,226	13,231,995	14,596,097	17,250,971	18,902,544
Total business-type activities net position	<u>\$ 54,272,889</u>	<u>\$ 55,134,323</u>	<u>\$ 55,926,673</u>	<u>\$ 57,298,262</u>	<u>\$ 57,802,173</u>
Primary government:					
Net investment in capital assets	\$ 119,356,249	\$ 119,551,579	\$ 119,524,416	\$ 111,650,024	\$ 133,449,239
Restricted	32,932,269	36,675,399	49,490,708	67,645,647	65,889,151
Unrestricted	19,702,775	23,606,273	55,784,908	66,363,822	81,445,413
Total primary government net position	<u>\$ 171,991,293</u>	<u>\$ 179,833,251</u>	<u>\$ 224,800,032</u>	<u>\$ 245,659,493</u>	<u>\$ 280,783,803</u>
Concluded					

**Notes:**

In Fiscal 2015/16, the City acquired two significant capital assets; Preston Park Housing Project \$35.1 million and Dunes infrastructure \$2.9 million

Source: City of Marina Audited Financial Statements

City of Marina
Changes in Net Position
Last Ten Fiscal Years

TABLE 2

	2015	2016	2017	2018	2019
Expenses					
Governmental activities:					
General government	\$ 2,984,155	\$ 3,480,230	\$ 4,692,664	\$ 5,513,745	\$ 5,858,902
Public safety	10,128,248	9,854,516	11,351,326	10,668,593	10,604,157
Public works	2,887,311	1,873,600	1,908,465	1,915,307	2,216,656
Economic & Community Development	1,424,974	2,441,492	1,927,976	2,259,928	2,803,220
Recreation & cultural services	1,069,775	1,179,699	1,173,364	1,197,500	1,169,832
Public Improvements	896,127	1,505,639	1,689,946	1,883,898	2,177,696
Interest and fiscal charges	1,407,245	796,761	667,627	553,256	558,500
Total governmental activities expenses	20,797,835	21,131,937	23,411,368	23,992,227	25,388,963
Business-type activities:					
Airport	1,901,134	1,578,540	1,608,413	1,702,082	1,485,600
Preston Park Housing	-	3,940,705	6,435,459	6,622,148	2,594,187
Abrams-B Housing	2,606,945	3,224,211	3,106,604	3,394,698	5,974,685
Total business-type activities expenses	4,508,079	8,743,456	11,150,476	11,718,928	10,054,472
Total primary government expenses	\$ 25,305,914	\$ 29,875,393	\$ 34,561,844	\$ 35,711,155	\$ 35,443,435
Program Revenues					
Governmental activities:					
Charges for services & program revenues:					
General government	\$ 573,764	\$ 2,494,834	\$ 2,499,202	\$ 3,932,540	\$ 4,020,638
Public safety	603,046	786,543	733,781	909,599	218,953
Public works	1,751,989	-	599	440	-
Economic & Community Development	2,898,550	1,252,538	1,685,111	1,473,747	1,430,281
Recreation & cultural services	178,301	81,713	77,361	94,627	92,731
Public Improvements	1,056,078	1,929,360	2,306,877	2,295,007	1,776,845
Debt Service	1,215,804	-	-	-	-
Operating grants and contributions	438,044	380,876	-	397,385	846,776
Capital grants and contributions	2,286,975	4,585,380	-	1,197,861	1,517,506
Total governmental activities program revenues	11,002,551	11,511,244	7,302,931	10,301,206	9,903,730
Business-type activities:					
Charges for services:					
Airport	1,235,090	1,135,525	1,157,167	1,078,147	1,331,552
Preston Park Housing	-	4,934,125	6,328,162	6,469,476	3,455,449
Abrams-B Housing	3,058,722	3,197,353	3,264,067	3,324,176	6,687,941
Operating grants and contributions	-	10,000	390,351	10,000	-
Capital grants and contributions	-	-	3,986,805	696,860	-
Total business-type activities program revenues	4,293,812	9,277,003	15,126,552	11,578,659	11,474,942
Total primary government program revenues	15,296,363	20,788,247	22,429,483	21,879,865	21,378,672
Net (expense)/revenue:					
Governmental activities	(9,795,284)	(9,620,693)	(16,108,437)	(13,691,021)	(15,485,233)
Business-type activities	(214,267)	533,547	3,976,076	(140,269)	1,420,470
Total primary government net (expense)/revenue	\$ (10,009,551)	\$ (9,087,146)	\$ (12,132,361)	\$ (13,831,290)	\$ (14,064,763)
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	\$ 5,109,408	\$ 2,719,013	\$ 3,018,698	\$ 3,261,967	\$ 3,796,881
Sales and use taxes	4,849,207	5,210,921	5,366,144	5,929,585	6,862,925
Franchise taxes	823,764	1,007,012	1,084,574	1,173,881	1,976,778
Transient occupancy taxes	2,395,263	2,549,531	2,680,928	3,297,828	4,008,179
Gas taxes	-	-	-	-	-
Motor vehicle taxes	-	2,685,134	2,934,743	3,252,508	3,649,318
Other taxes	-	-	-	-	-
Grants not restricted to a program	-	-	-	-	-
Investment earnings	28,416	75,584	149,622	402,805	613,259
Transfers, Miscellaneous & One-time revenues	1,423,896	730,262	1,817,437	2,466,111	1,254,928
Special items	-	37,062,047	-	(3,398,757)	-
Total governmental activities	14,629,954	52,039,504	17,052,146	16,385,928	22,162,268
Business-type activities:					
Other revenue	-	-	-	-	-
Investment earnings	5,653	6,954	10,824	21,578	76,494
Contributed capital assets	-	-	1,036,227	-	324,720
Transfers In/(Out) Net	-	-	-	-	14,306
Total business-type activities	5,653	6,954	1,047,051	21,578	415,520
Total primary government	\$ 14,635,607	\$ 52,046,458	\$ 18,099,197	\$ 16,407,506	\$ 22,577,788
Change in Net Position					
Governmental activities	\$ 4,834,670	\$ 42,418,811	\$ 943,709	\$ 2,694,907	\$ 6,677,035
Business-type activities	(208,614)	540,501	5,023,127	(118,691)	1,835,990
Total primary government	\$ 4,626,056	\$ 42,959,312	\$ 5,966,836	\$ 2,576,216	\$ 8,513,025

Continued

Source: City of Marina Audited Financial Statements

City of Marina
Changes in Net Position
Last Ten Fiscal Years

TABLE 2

	2020	2021	2022	2023	2024
Expenses					
Governmental activities:					
General government	\$ 7,628,497	\$ 8,897,835	\$ 8,136,329	\$ 10,144,291	\$ 11,417,692
Public safety	14,422,863	13,666,296	14,228,442	14,912,300	15,514,681
Public works	2,689,673	2,405,492	2,132,980	2,244,348	2,890,198
Economic & Community Development	3,956,676	5,247,962	4,980,771	10,030,796	7,259,041
Recreation & cultural services	1,244,526	940,929	1,050,440	974,459	1,640,425
Public Improvements	-	-	-	-	-
Interest and fiscal charges	591,768	639,390	561,904	1,487,548	1,037,825
Total governmental activities expenses	30,534,003	31,797,904	31,090,866	39,793,742	39,759,862
Business-type activities:					
Airport	1,653,799	1,892,873	1,968,765	2,023,224	2,125,687
Preston Park Housing	6,083,395	6,317,011	7,304,452	6,687,201	7,091,193
Abrams-B Housing	4,128,113	3,167,489	2,989,874	2,999,833	3,415,387
Total business-type activities expenses	11,865,307	11,377,373	12,263,091	11,710,258	12,632,267
Total primary government expenses	\$ 42,399,310	\$ 43,175,277	\$ 43,353,957	\$ 51,504,000	\$ 52,392,129
Program Revenues					
Governmental activities:					
Charges for services & program revenues:					
General government	\$ 4,232,396	\$ 3,763,108	\$ 3,932,646	\$ 4,967,751	\$ 2,887,852
Public safety	196,284	289,185	359,321	356,363	331,306
Public works	-	-	-	-	-
Economic & Community Development	3,801,226	6,584,030	20,970,137	13,214,227	11,914,948
Recreation & cultural services	172,209	81,644	128,622	118,473	160,462
Public Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating grants and contributions	1,018,974	1,788,253	5,145,614	3,288,535	958,727
Capital grants and contributions	11,212,794	383,039	8,178,443	3,020,487	7,406,021
Total governmental activities program revenues	20,633,883	12,889,259	38,714,783	24,965,836	23,659,316
Business-type activities:					
Charges for services:					
Airport	1,340,046	1,790,543	1,805,219	2,154,934	1,814,540
Preston Park Housing	6,843,782	7,058,160	7,190,772	7,388,417	7,555,990
Abrams-B Housing	3,495,394	3,477,132	3,662,562	3,779,079	3,748,785
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	2,530,886	462,750	669,523	489,473	41,671
Total business-type activities program revenues	14,210,108	12,788,585	13,328,076	13,811,903	13,160,986
Total primary government program revenues	34,843,991	25,677,844	52,042,859	38,777,739	36,820,302
Net (expense)/revenue:					
Governmental activities	(9,900,120)	(18,908,645)	7,623,917	(14,827,906)	(16,100,546)
Business-type activities	2,344,801	1,411,212	1,064,985	2,101,645	528,719
Total primary government net (expense)/revenue	\$ (7,555,319)	\$ (17,497,433)	\$ 8,688,902	\$ (12,726,261)	\$ (15,571,827)
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Property taxes	\$ 3,724,035	\$ 3,919,415	\$ 4,502,513	\$ 5,182,526	\$ 5,585,707
Sales and use taxes	8,420,971	9,640,663	11,207,575	11,111,996	11,027,617
Franchise taxes	1,225,160	1,238,550	1,379,811	1,349,123	1,348,548
Transient occupancy taxes	3,472,430	3,501,246	4,631,337	4,584,644	5,527,793
Gas taxes	946,422	986,884	946,041	1,015,025	1,141,202
Motor vehicle taxes	4,012,763	4,360,659	4,756,478	5,241,930	5,765,438
Other taxes	142,225	101,780	211,466	567,023	2,525,437
Grants not restricted to a program	2,149,827	139,197	69,807	254,442	-
Investment earnings	973,856	679,275	319,032	2,881,166	7,363,190
Transfers, Miscellaneous & One-time revenues	1,536,863	1,597,893	1,423,504	2,127,903	2,009,490
Special items	6,283,000	-	6,323,477	-	8,426,523
Total governmental activities	32,887,552	26,165,562	35,771,041	34,315,778	50,720,945
Business-type activities:					
Other revenue	274,299	226,507	252,874	232,584	123,656
Investment earnings	87,568	55,758	171,877	367,665	746,044
Contributed capital assets	-	-	-	-	-
Transfers In(Out) Net	(587,000)	(832,043)	(864,575)	(1,330,305)	(894,508)
Total business-type activities	(225,133)	(549,778)	(439,824)	(730,056)	(24,808)
Total primary government	\$ 32,662,419	\$ 25,615,784	\$ 35,331,217	\$ 33,585,722	\$ 50,696,137
Change in Net Position					
Governmental activities	\$ 22,987,432	\$ 7,256,917	\$ 43,394,958	\$ 19,487,872	\$ 34,620,399
Business-type activities	2,119,668	861,434	625,161	1,371,589	503,911
Total primary government	\$ 25,107,100	\$ 8,118,351	\$ 44,020,119	\$ 20,859,461	\$ 35,124,310

Continued

Source: City of Marina Audited Financial Statements

City of Marina
Fund Balances of Governmental Funds
Last Ten Fiscal Years

TABLE 3

	2015	2016	2017	2018	2019
General Fund					
Nonspendable	\$ 715,669	\$ 543,713	\$ 530,713	\$ 530,713	\$ -
Restricted	396,081	446,329	211,371	511,371	239,497
Committed	603,705	570,730	7,027,012	7,367,012	9,644,438
Unassigned	6,142,694	6,340,666	1,318,952	4,157,087	7,549,288
Total General Fund	<u>\$ 7,858,149</u>	<u>\$ 7,901,438</u>	<u>\$ 9,088,048</u>	<u>\$ 12,566,183</u>	<u>\$ 17,433,223</u>
All other governmental funds					
Restricted			-		
Recreation & Social Service Programs	\$ 437,778	\$ 396,963	\$ 456,117	\$ 529,410	\$ 603,788
Transportation and Streets	-	-	-	-	-
Economic & Community Development	6,742,282	5,094,894	8,270,438	10,318,250	13,121,425
Capital Improvements & Maintenance	15,068	59,329	256,727	950,955	1,500,191
Debt service	603,555	561,680	859,522	884,213	889,834
Committed	4,935,756	8,159,831	5,411,834	6,617,787	5,960,566
Unassigned	-	-	-	-	(376)
Total all other governmental funds	<u>\$ 12,734,439</u>	<u>\$ 14,272,697</u>	<u>\$ 15,254,638</u>	<u>\$ 19,300,615</u>	<u>\$ 22,075,428</u>
Fund Balance - All Governmental Funds	<u>\$ 20,592,588</u>	<u>\$ 22,174,135</u>	<u>\$ 24,342,686</u>	<u>\$ 31,866,798</u>	<u>\$ 39,508,651</u>

Continued

Source: City of Marina audited financial statements

City of Marina
Fund Balances of Governmental Funds
Last Ten Fiscal Years

TABLE 3

	2020	2021	2022	2023	2024
General Fund					
Nonspendable	\$ -	\$ -	\$ 403,700	\$ 309,169	\$ 339,833
Restricted	595,729	235,609	241,408	235,038	1,466,436
Committed	10,597,489	11,457,490	13,498,251	15,080,252	21,416,452
Unassigned	13,313,018	15,435,737	18,522,687	28,709,129	23,971,253
Total General Fund	<u>\$ 24,506,236</u>	<u>\$ 27,128,836</u>	<u>\$ 32,666,046</u>	<u>\$ 44,333,588</u>	<u>\$ 47,193,974</u>
All other governmental funds					
Restricted					
Recreation & Social Service Programs	\$ 641,522	\$ 263,153	\$ 309,681	\$ 364,363	\$ 436,909
Transportation and Streets	1,655,668	2,130,397	2,449,778	2,918,571	3,472,678
Economic & Community Development	25,464,987	28,452,169	41,488,214	47,465,962	45,800,556
Capital Improvements & Maintenance	3,613,719	4,639,733	8,340,525	6,700,604	14,581,744
Debt service	960,644	954,338	925,612	12,733,230	10,781,911
Committed	6,966,622	8,522,887	29,502,879	27,337,841	42,906,186
Unassigned	(1,561)	(2,296)	(276)	(477)	(157)
Total all other governmental funds	<u>\$ 39,301,601</u>	<u>\$ 44,960,381</u>	<u>\$ 83,016,413</u>	<u>\$ 97,520,094</u>	<u>\$ 117,979,827</u>
Fund Balance - All Governmental Funds	<u>\$ 63,807,837</u>	<u>\$ 72,089,217</u>	<u>\$ 115,682,459</u>	<u>\$ 141,853,682</u>	<u>\$ 165,173,801</u>

Concluded

Source: City of Marina audited financial statements

City of Marina
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

TABLE 4

	(i)		(ii)		
	2015	2016	2017	2018	2019
Revenues					
Taxes & assessments	\$ 13,859,210	\$ 14,776,278	\$ 15,622,866	\$ 17,513,555	\$ 21,359,063
Licenses, Permits & Fees	515,123	545,288	672,613	2,127,179	2,346,192
Fines and penalties	194,540	144,598	146,415	106,116	102,543
Intergovernmental revenues	-	2,649,113	3,224,446	2,252,459	2,069,412
Charges for services	9,732,507	5,315,358	5,203,312	6,074,165	5,136,602
Investment Earnings	41,926	75,584	149,622	402,532	613,259
Local contributions	-	-	-	-	-
Other revenues	1,242,920	39,664,858	2,893,492	1,169,157	839,396
Total revenues	25,586,226	63,171,077	27,912,766	29,645,163	32,466,467
Expenditures					
General government	2,512,974	2,765,874	3,350,106	4,334,089	4,664,354
Public safety	10,551,880	10,425,058	10,581,491	10,127,912	10,300,132
Public works	2,906,689	1,784,937	1,798,782	1,821,925	1,868,424
Economic & community development	1,448,506	2,441,977	1,923,875	2,254,588	2,641,074
Recreation & cultural services	895,100	964,613	950,754	1,002,449	994,789
Public improvements/capital outlay	2,722,948	41,314,503	6,281,854	2,042,472	3,678,333
Debt Service					
Principal	661,757	1,284,007	889,686	625,200	765,000
Interest and fiscal charges	1,063,563	734,155	719,354	641,193	561,358
Total expenditures	22,763,417	61,715,124	26,495,902	22,849,828	25,473,464
Excess of revenues over(under) expenditures	2,822,809	1,455,953	1,416,864	6,795,335	6,993,003
Other financing sources (uses)					
Transfers in	3,149,165	4,669,312	2,156,862	1,312,011	4,298,165
Transfers out	(3,017,733)	(4,543,717)	(1,405,176)	(583,234)	(4,312,471)
Sale of capital assets	-	-	-	-	-
Issuance of long-term debt	(401,716)	-	-	-	663,156
Total other financing sources (uses)	(270,284)	125,595	751,686	728,777	648,850
Net change in fund balances	2,552,525	1,581,548	2,168,550	7,524,112	7,641,853
Beginning Fund Balances	18,290,915	20,592,588	22,174,136	24,342,686	31,866,798
Prior-period adjustment	(250,852)	-	-	-	-
Ending Fund Balances	\$ 20,592,588	\$ 22,174,136	\$ 24,342,686	\$ 31,866,798	\$ 39,508,651

Continued

(i) - during FY 2015/2016 the City recorded a one-time revenue resulting from sale of a 50-year leasehold interest in the Preston Park Housing development to the Preston Park Corporation. An extraordinary capital outlay cost was recorded for the acquisition of that asset. In addition, the developer of the former University Villages donated almost \$3 Million infrastructure which was recognized as one-time revenue. Other one-time capital asset-related revenues totalled \$1.3 Million.

(ii) - During fiscal 2016/17 The City recorded a one-time revenue of almost \$2 from donation of infrastructure at the Dunes development. In addition, significant extraordinary grants for capital improvements were received.

Source: City of Marina Audited Financial Statements

City of Marina
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

TABLE 4

	2020	2021	2022	2023	2024
Revenues					
Taxes & assessments	\$ 21,944,005	\$ 23,749,197	\$ 27,906,373	\$ 29,052,266	\$ 32,921,745
Licenses, Permits & Fees	1,962,170	2,446,456	10,878,675	7,382,359	5,120,288
Fines and penalties	60,958	95,186	109,348	100,419	83,689
Intergovernmental revenues	15,455,706	2,530,786	5,759,109	4,282,955	7,680,204
Charges for services	6,378,832	8,064,882	14,357,935	11,010,300	10,029,890
Investment Earnings	973,856	679,275	319,032	2,881,166	7,363,190
Local contributions	-	-	7,500,523	2,764,985	1,120,645
Other revenues	979,403	1,224,019	1,079,380	961,336	1,255,937
Total revenues	47,754,930	38,789,801	67,910,375	58,435,786	65,575,588
Expenditures					
General government	5,310,952	6,690,092	7,003,641	9,273,919	10,279,864
Public safety	11,281,745	12,046,544	12,800,633	13,228,179	13,351,348
Public works	2,109,907	2,206,588	1,935,452	2,085,003	2,575,811
Economic & community development	2,439,900	4,052,730	3,694,361	8,441,084	6,094,068
Recreation & cultural services	950,128	812,409	926,437	865,526	1,257,871
Public improvements/capital outlay	6,850,668	3,994,336	4,200,899	8,582,716	15,591,810
Debt Service					
Principal	809,692	888,516	991,695	1,600,664	1,400,014
Interest and fiscal charges	572,752	649,249	572,916	1,357,192	1,086,310
Total expenditures	30,325,744	31,340,464	32,126,034	45,434,283	51,637,096
Excess of revenues over(under) expenditures	17,429,186	7,449,337	35,784,341	13,001,503	13,938,492
Other financing sources (uses)					
Transfers in	6,421,672	5,821,845	22,344,337	13,794,033	32,226,207
Transfers out	(5,834,672)	(4,989,802)	(21,479,762)	(12,463,728)	(31,331,699)
Sale of capital assets	6,283,000	-	6,323,477	-	8,426,523
Issuance of long-term debt	-	-	275,212	11,839,415	60,596
Total other financing sources (uses)	6,870,000	832,043	7,463,264	13,169,720	9,381,627
Net change in fund balances	24,299,186	8,281,380	43,247,605	26,171,223	23,320,119
Beginning Fund Balances	39,508,651	63,807,837	72,089,217	115,682,459	141,853,682
Prior-period adjustment	-	-	345,637	-	-
Ending Fund Balances	\$ 63,807,837	\$ 72,089,217	\$ 115,682,459	\$ 141,853,682	\$ 165,173,801

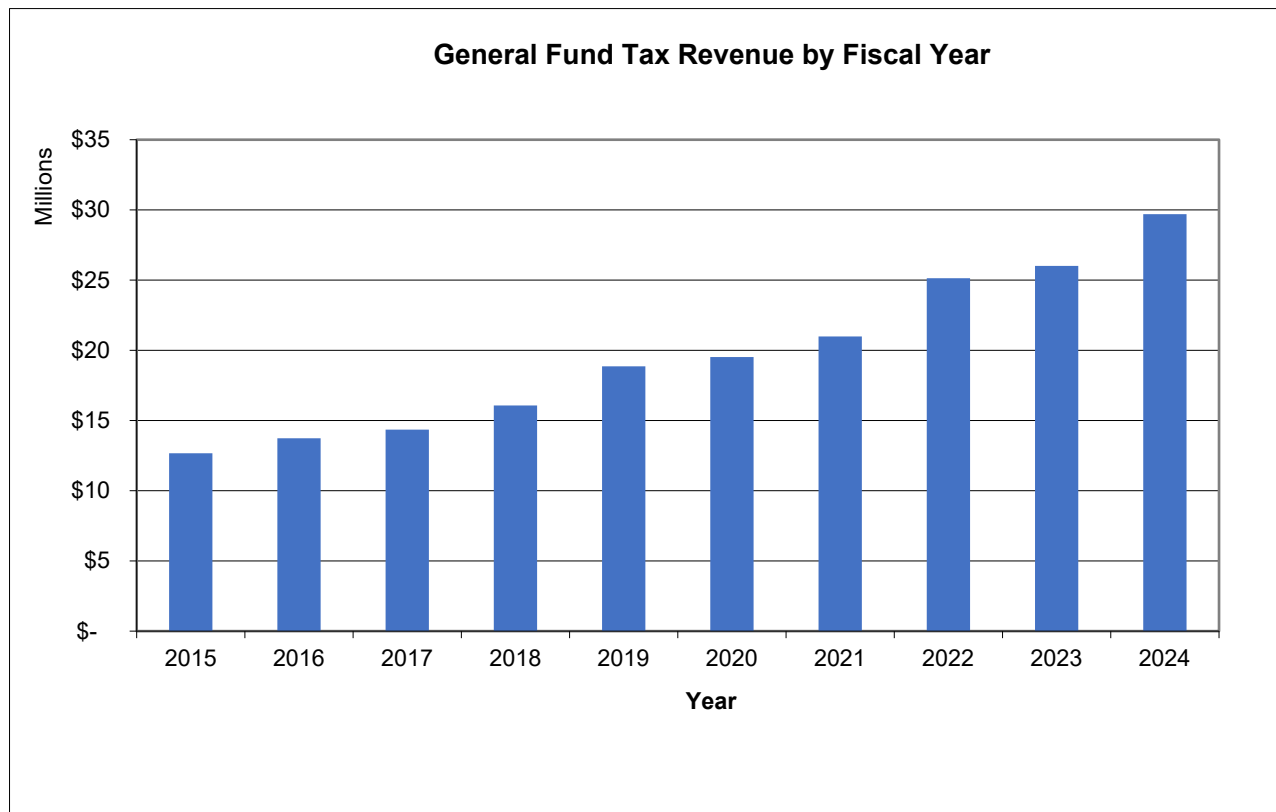
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Source: City of Marina Audited Financial Statements

City of Marina
General Fund Tax Revenues
Last Ten Fiscal Years

TABLE 5

Fiscal Year Ended June 30,	Property	Sales	Franchise & Cardroom	Transient Occupancy	Motor Vehicle. In-Lieu	Total
2015	\$ 2,045,073	\$ 4,849,207	\$ 823,764	\$ 2,395,263	\$ 2,555,616	\$ 12,668,923
2016	2,252,005	5,210,921	1,037,816	2,549,531	2,685,134	13,735,407
2017	2,462,394	5,288,097	983,741	2,680,927	2,934,017	14,349,176
2018	2,616,657	5,847,182	1,057,654	3,297,828	3,252,508	16,071,829
2019	3,079,361	6,862,925	1,259,574	4,008,180	3,649,318	18,859,358
2020	3,044,638	7,740,865	1,249,755	3,472,431	4,012,763	19,520,452
2021	3,111,184	8,793,254	1,221,904	3,501,246	4,360,659	20,988,247
2022	3,790,110	10,365,252	1,591,277	4,631,337	4,756,478	25,134,454
2023	4,271,735	10,110,214	1,801,654	4,584,644	5,241,930	26,010,177
2024	4,606,834	10,027,067	3,768,645	5,527,793	5,765,438	29,695,777

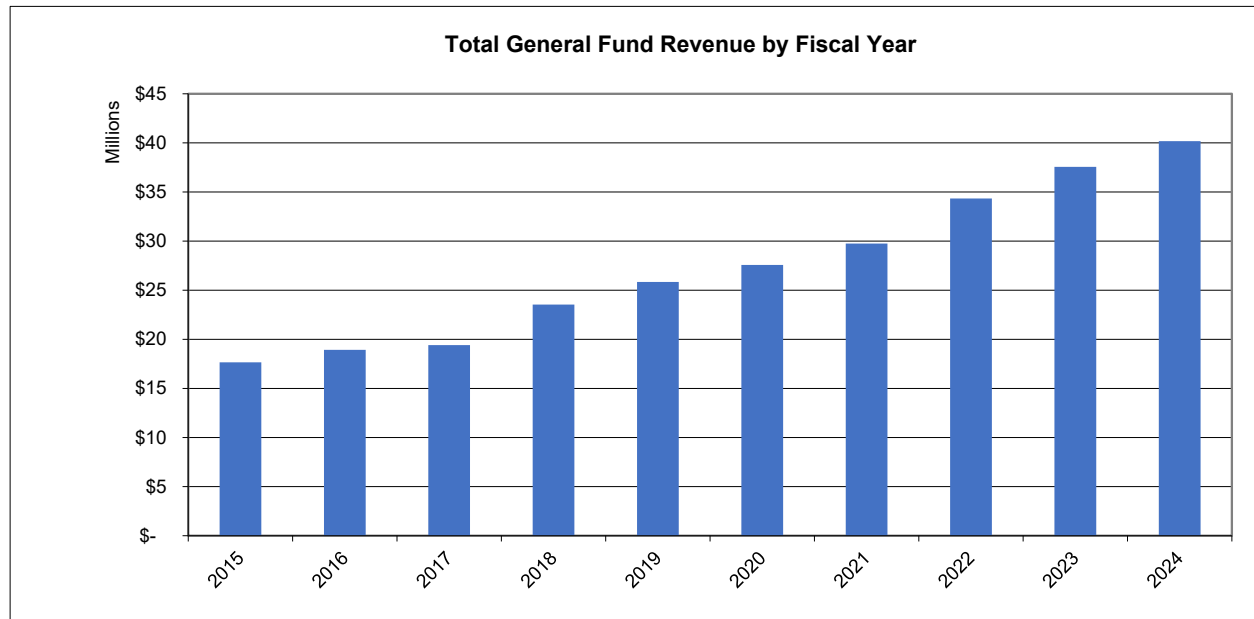


Source: City of Marina Financial Statements

City of Marina
General Fund Revenues
Last Ten Fiscal Years

TABLE 6

Fiscal Year Ended June 30,		Taxes	Licenses, Permits & Fees	Fines, Penalties and Forfeitures	Chrg for Svcs Grants & Program Income	Investment Earnings	Other	Total *
2015	\$	12,668,923	\$ 515,123	\$ 194,540	\$ 4,016,197	\$ 26,961	\$ 236,379	\$ 17,658,123
2016	**	13,735,407	545,288	144,598	4,311,415	41,376	145,502	18,923,586
2017	***	14,349,176	672,613	146,415	3,719,176	96,574	429,215	19,413,169
2018		16,071,829	2,127,179	106,116	3,455,823	242,670	1,531,133	23,534,750
2019		18,859,358	2,346,192	102,543	3,313,868	334,220	881,440	25,837,621
2020		19,502,452	1,962,170	60,957	4,045,957	552,780	1,445,811	27,570,127
2021		20,988,247	2,446,456	95,186	5,429,334	323,971	466,679	29,749,873
2022		25,134,454	2,721,385	109,348	5,861,947	164,114	349,519	34,340,767
2023		26,010,177	4,383,208	100,419	5,493,721	1,350,285	223,294	37,561,104
2024		29,695,777	937,002	83,689	5,298,402	3,971,343	190,775	40,176,988



Source: City of Marina Financial Statements

* Excludes transfers in from other funds

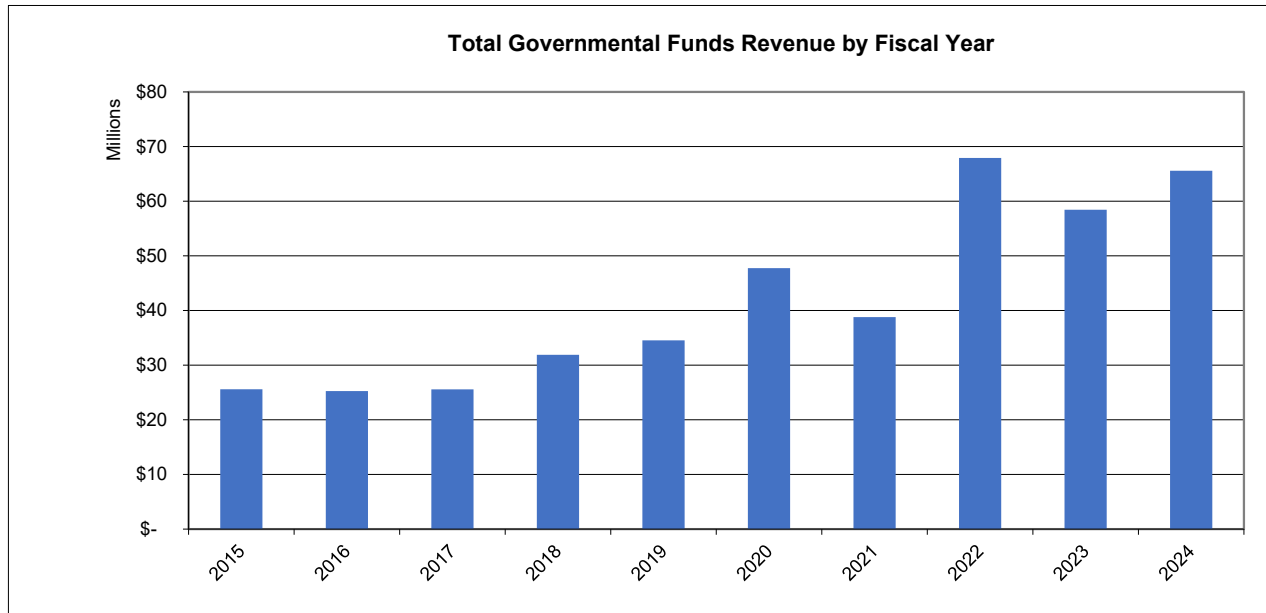
** Other excludes \$37.9 million non-cash capital assets transactions for consistency

*** Other excludes \$1.6 million non-cash capital assets transactions for consistency

City of Marina
All Governmental Funds Revenues
Last Ten Fiscal Years

TABLE 7

Fiscal Year Ended June 30,	Taxes & Assessments	Licenses, Permits & Fees	Fines, Penalties and Forfeitures	Intergov't Revenues	Chrg for Services	Investment Earnings	Other	Total *
2015	\$ 13,859,210	\$ 515,123	\$ 194,540	\$ -	\$ 9,732,507	\$ 41,926	\$ 1,242,920	\$ 25,586,226
2016	** 14,776,278	545,288	144,598	2,649,113	5,315,358	75,584	1,751,986	25,258,205
2017	*** 15,622,866	672,613	146,415	3,224,446	5,203,312	149,622	546,503	25,565,777
2018	17,513,555	2,127,179	106,116	2,252,459	6,074,165	402,532	3,421,616	31,897,622
2019	**** 21,359,063	2,346,192	102,543	2,069,412	5,136,602	613,259	2,908,808	34,535,879
2020	21,944,005	1,962,170	60,958	15,455,706	6,378,832	973,856	979,403	47,754,930
2021	23,749,197	2,446,456	95,186	2,530,786	8,064,882	679,275	1,224,019	38,789,801
2022	27,906,373	10,878,675	109,348	5,759,109	14,357,935	319,032	8,579,903	67,910,375
2023	29,052,266	7,382,359	100,419	4,282,955	11,010,300	2,881,166	3,726,321	58,435,786
2024	32,921,745	5,120,288	83,689	7,680,204	10,029,890	7,363,190	2,376,582	65,575,588



Source: City of Marina Financial Statements

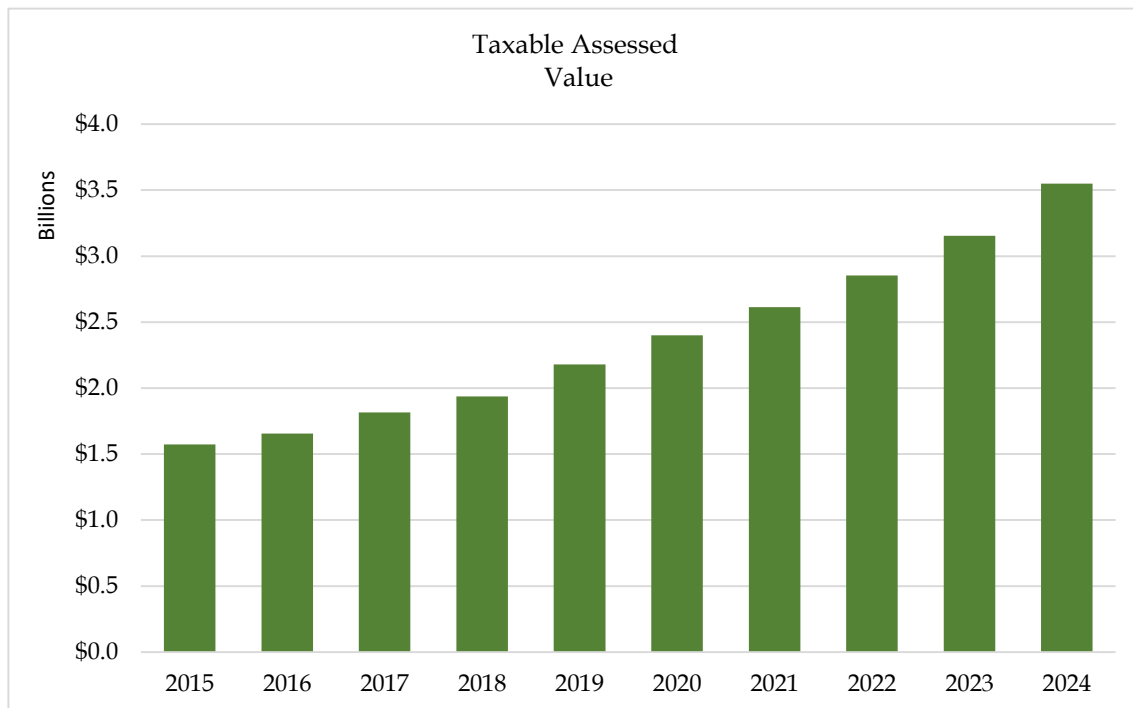
- * Excludes interfund transfers in
- ** Other excludes \$37.9 million non-cash capital lease transactions for consistency
- *** Other excludes \$1.6 million non-cash capital assets transactions for consistency
- **** Other excludes \$.66 million non-cash lease transaction for consistency

City of Marina

City-Wide Net Assessed Taxable Value of Property by Category ⁽¹⁾ Last Ten Fiscal Years

Table 8

Fiscal Year Ended June 30,	Residential Property	Commercial Property	Other Property	Total Secured Property	Unsecured Property	Net Assessed Taxable Value	Total Direct Tax Rate ⁽²⁾
2015	\$ 1,087,360,592	\$ 255,302,350	\$ 173,150,668	1,515,813,610	\$ 58,325,346	\$ 1,574,138,956	0.1827
2016	1,136,409,850	262,253,554	197,061,639	1,595,725,043	60,055,774	1,655,780,817	0.1724
2017	1,288,383,516	283,283,667	176,181,865	1,747,849,048	68,005,667	1,815,854,715	0.1732
2018	1,357,236,335	328,996,908	182,966,663	1,869,199,906	68,051,914	1,937,251,820	0.1717
2019	1,534,763,376	365,013,646	214,926,299	2,114,703,321	64,282,886	2,178,986,207	0.1733
2020	1,726,084,925	365,338,313	235,741,202	2,327,164,440	73,146,560	2,400,311,000	0.1697
2021	1,925,604,506	388,937,035	225,250,080	2,539,791,621	74,243,355	2,614,034,976	0.1723
2022	2,060,649,760	395,340,083	304,310,101	2,760,299,944	92,871,390	2,853,171,334	0.1668
2023	2,357,478,482	402,041,644	281,182,353	3,040,702,479	113,209,406	3,153,911,885	0.1675
2024	2,710,431,354	426,084,080	279,857,768	3,416,373,202	134,090,219	3,550,463,421	0.1676



Source: Monterey County Assessor Combined Tax Rolls; and HdL, Coren & Cone

(1) References all tax rates within the City, including the General Fund and RDA. The General Fund allocation is provided in Table 10.

(2) Total direct tax rate is represented by TRA 12-004. This rate includes voter-approved bonded debt of .0175% and the City's share of the 1% County levy in the amount of 0.1501%. See table 9 for additional information.

TABLE 9

City of Marina
Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years

	Fiscal Year Ended June 30,									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Basic City and County Levy										
Monterey County-Wide	0.13910	0.13910	0.13910	0.13910	0.13910	0.13910	0.13910	0.13910	0.13910	0.13910
County Library	0.02272	0.02272	0.02272	0.02272	0.02272	0.02272	0.02272	0.02272	0.02272	0.02272
City of Marina	0.15010	0.15010	0.15010	0.15010	0.15010	0.15010	0.15010	0.15010	0.15010	0.15010
Monterey County Office of Education	0.02666	0.02666	0.02666	0.02666	0.02666	0.02666	0.02666	0.02666	0.02666	0.02666
Monterey Pen Unified School District	0.43798	0.43798	0.43798	0.43798	0.43798	0.43798	0.43798	0.43798	0.43798	0.43798
Monterey Pen College	0.04730	0.04730	0.04730	0.04730	0.04730	0.04730	0.04730	0.04730	0.04730	0.04730
MCWRA Dist	0.00139	0.00139	0.00139	0.00139	0.00139	0.00139	0.00139	0.00139	0.00139	0.00139
Monterey Regional Park Dist	0.01159	0.01159	0.01159	0.01159	0.01159	0.01159	0.01159	0.01159	0.01159	0.01159
North Salinas Valley Mosquito Abatement	0.00835	0.00835	0.00835	0.00835	0.00835	0.00835	0.00835	0.00835	0.00835	0.00835
Moss Landing Harbor Dist	0.00209	0.00209	0.00209	0.00209	0.00209	0.00209	0.00209	0.00209	0.00209	0.00209
Educational Revenue Aug. Fund (ERAF) ⁽³⁾	0.15272	0.15272	0.15272	0.15272	0.15272	0.15272	0.15272	0.15272	0.15272	0.15272
Total 1%	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Overlapping Assessment										
City of Marina debt service	0.00460	-	-	-	-	-	-	-	-	-
Marina Library 2002 Election Series 2005	0.02796	-	-	-	-	-	-	-	-	-
MPCCD 2013 Refund ⁽¹⁾	0.03247	0.02304	-	-	-	-	-	-	-	-
MPUSD 2010 Ser A, 2012 Election ⁽²⁾	0.02277	-	-	-	-	-	-	-	-	-
Marina 2015 GO Refunding Bonds	-	0.02235	0.02307	0.02161	0.02320	0.01964	0.02218	0.01674	0.01742	0.01748
MPCCD 2002 B,C; 2013 Ref A,B; 2016 Ref ⁽¹⁾	-	-	0.02234	0.02166	0.02119	0.02048	0.02017	0.03201	0.03034	0.02887
MPUSD 2010 Series A,B ⁽²⁾	-	0.03000	0.03000	0.02890	0.09196	0.11707	0.04145	0.06042	0.05654	0.05162
Total Overlapping Rate	0.08781	0.07539	0.07540	0.07217	0.13634	0.15720	0.08380	0.10917	0.10430	0.09797
Total Tax Rate	1.08781	1.07539	1.07541	1.07217	1.13635	1.15720	1.08380	1.10917	1.10430	1.09797
City share of 1% tax levy ⁽³⁾	0.1501	0.1501	0.1501	0.1501	0.1501	0.1501	0.1501	0.1501	0.1501	0.1501
Voter approved City Debt Rate	0.0326	0.0223	0.0231	0.0216	0.0232	0.0196	0.0222	0.0167	0.0174	0.0175
Total Direct Rate	0.1827	0.1724	0.1732	0.1717	0.1733	0.1697	0.1723	0.1668	0.1675	0.1676

Source: County Auditor/Controller data; and MuniServices, LLC / Avenu Insights & Analytics; and HdL, Coren & Cone
 TRA 12-004 is represented for this report

Notes:

(1) Monterey Peninsula Community College District (MPCCD)

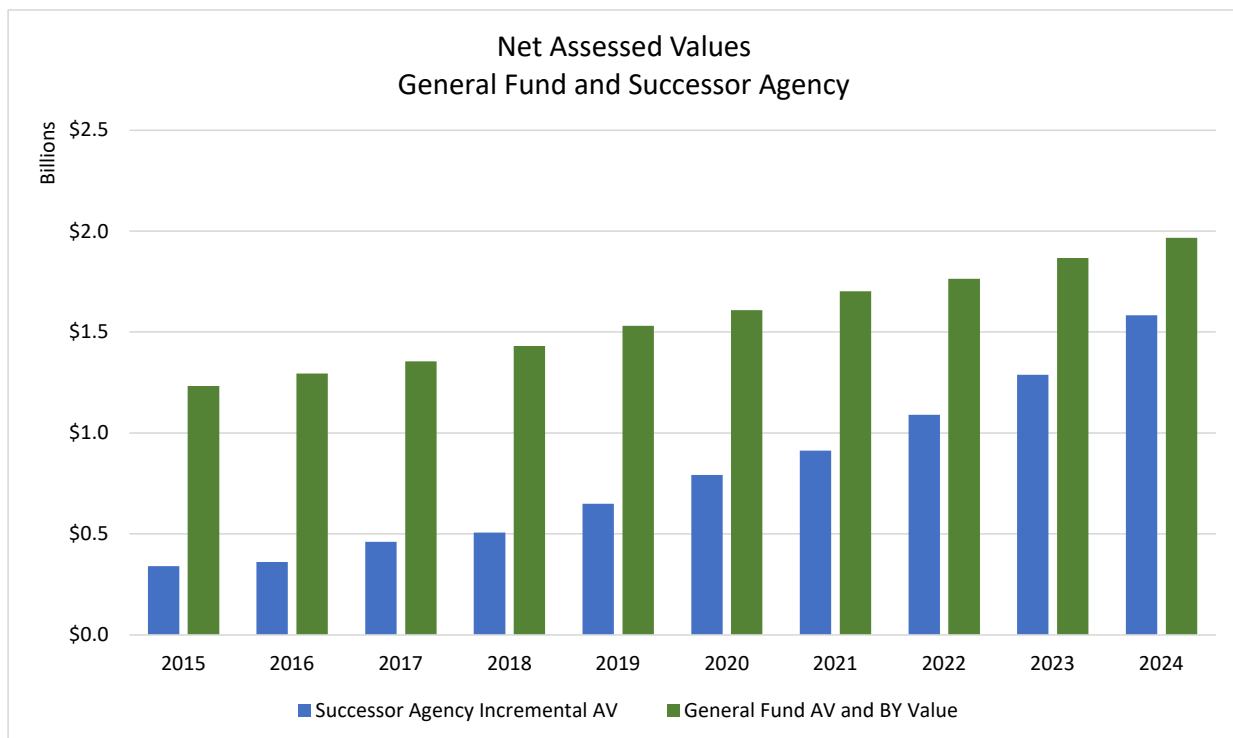
(2) Monterey Peninsula Unified School District (MPUSD)

(3) This amount includes the City of Marina's share of the Educational Revenue Augmentation Funds (ERAF) in the amount of 0.04558; and the County of Monterey at 0.10714. The City does not receive the ERAF funds.

TABLE 10

City of Marina
Allocation of City-Wide Net Assessed Property Tax Values
 Last Ten Fiscal Years

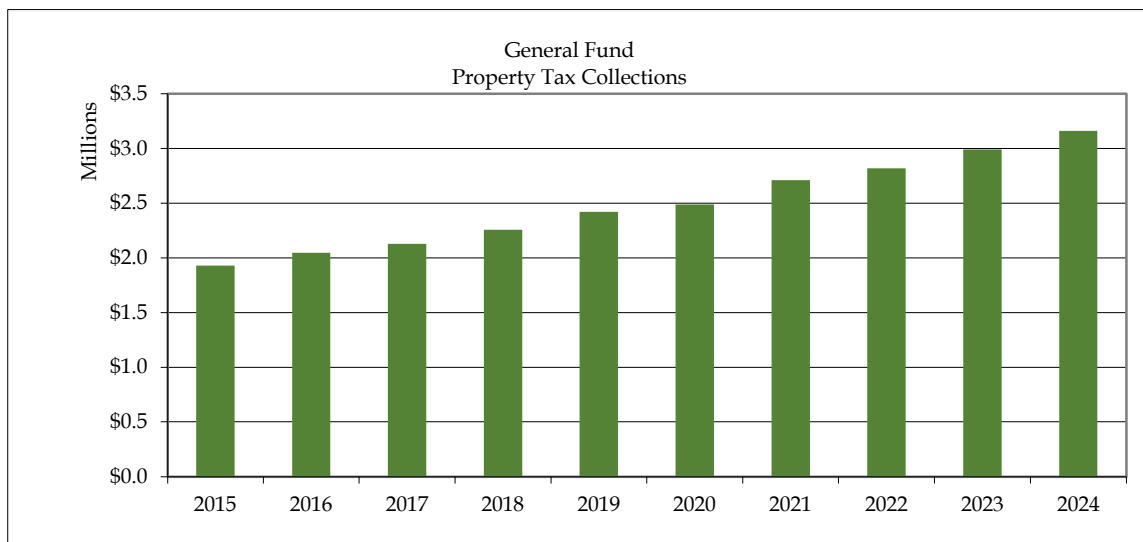
Fiscal Year Ended June 30,	Successor Agency Net Assessed Value (AV)			General Fund Net Assessed Value			Combined
	Assessed Value	Reduced by Base Year (BY) Value	Successor Agency Incremental AV	General Fund Assessed Value	Add Successor Agency Base Year AV	General Fund AV and BY Value	Total City Net Assessed Value
2015	\$ 380,508,296	\$ 39,738,135	\$ 340,770,161	\$ 1,193,630,660	\$ 39,738,135	\$ 1,233,368,795	\$ 1,574,138,956
2016	400,548,045	39,738,135	360,809,910	1,255,232,772	39,738,135	1,294,970,907	1,655,780,817
2017	501,133,467	39,738,135	461,395,332	1,314,721,248	39,738,135	1,354,459,383	1,815,854,715
2018	546,452,570	39,738,135	506,714,435	1,390,799,250	39,738,135	1,430,537,385	1,937,251,820
2019	688,531,479	39,738,135	648,793,344	1,490,454,728	39,738,135	1,530,192,863	2,178,986,207
2020	831,012,283	39,738,135	791,274,148	1,569,298,717	39,738,135	1,609,036,852	2,400,311,000
2021	952,072,669	39,738,135	912,334,534	1,661,962,307	39,738,135	1,701,700,442	2,614,034,976
2022	1,129,358,534	39,738,135	1,089,620,399	1,723,812,800	39,738,135	1,763,550,935	2,853,171,334
2023	1,327,206,567	39,738,135	1,287,468,432	1,826,705,318	39,738,135	1,866,443,453	3,153,911,885
2024	1,623,336,691	39,738,135	1,583,598,556	1,927,126,730	39,738,135	1,966,864,865	3,550,463,421



Sources: Monterey County Assessor Combined Tax Rolls; and HdL, Coren & Cone

City of Marina
General Fund Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Collected within the Fiscal Year of Levy					
	Total Tax Levy ¹	Current Tax Collections ²	Percent of Levy Collected	Supplemental Tax Collections ³	Delinquent Tax Collections ⁴	Total Collections
2015	1,846,555	1,862,869	100.9%	38,577	26,224	1,927,670
2016	1,938,783	1,916,414	98.8%	97,657	31,520	2,045,591
2017	2,027,847	2,000,354	98.6%	98,343	29,248	2,127,945
2018	2,141,749	2,118,463	98.9%	110,699	26,704	2,255,866
2019	2,290,949	2,256,347	98.5%	129,421	33,321	2,419,089
2020	2,408,991	2,353,299	97.7%	110,395	24,840	2,488,534
2021	2,547,724	2,537,148	99.6%	137,913	33,337	2,708,398
2022	2,640,324	2,616,373	99.1%	168,171	32,616	2,817,160
2023	2,794,371	2,776,555	99.4%	193,072	21,930	2,991,557
2024	2,944,718	2,910,305	98.8%	202,314	48,023	3,160,642



Notes:

- (1) The Monterey County Auditor-Controller's Office does not provide the total levy. This amount is calculated referencing the assessed values of properties and the weighted values of the tax rate established for the General Fund and the Successor Agency base values. The weighted percentage is 0.1497%.
- (2) This represents the secured and unsecured current year property tax receipts that correspond to the property tax valuations. This excludes FORA and Successory Agency surplus property tax receipts and CSUMB property tax receipts.
- (3) Includes supplemental tax assessments.
- (4) The amounts listed in this column represent prior year secured, prior year secured, unsecured, and unitary taxes.

Sources: County of Monterey Assessor Combined Tax Rolls; and HdL, Coren & Cone; and City of Marina Finance Department

City of Marina

City-Wide Principal Property Tax Payers

Last Fiscal Year and Seven Years Ago ⁽¹⁾

Taxpayer	2023-24		2016-17 ⁽¹⁾	
	Taxable Value	% of Total City Taxable Value	Taxable Value	% of Total City Taxable Value
Marina Developers Inc.	\$ 56,366,541	1.6%	\$ -	-
Hamstra-Appleton, LLC	55,519,879	1.6%	20,512,649	1.1%
LV44 LP	47,083,143	1.3%	-	-
Joby Aero Inc.	41,404,471	1.2%	-	-
The Gates at Marina LLC	41,040,740	1.2%	-	-
Pacific Coast Highway Property LLC	38,781,521	1.1%	-	-
HHLP Sanctuary Associates LLC	32,740,573	0.9%	-	-
Target Corporation	31,668,920	0.9%	24,565,518	1.4%
MHC Marina Dunes LP	29,720,266	0.8%	-	-
Wal-Mart Real Estate Business Trust	29,665,258	0.8%	20,815,143	1.1%
Marina Hotels BW LLC	24,776,385	0.7%	-	-
Shea Homes Limited Partnership	22,891,640	0.6%	22,298,336	1.2%
Cemex Inc	20,616,513	0.6%	17,188,463	0.9%
Monterey Peninsula Hotels Group LP	20,211,527	0.6%	-	-
Community Hospital Properties Inc	19,568,400	0.6%	22,046,714	1.2%
Horvath Liza Tr Etal	19,362,660	0.5%	-	-
Tate Michael J Tr	19,205,653	0.5%	16,347,361	0.9%
Wathen Castanos Peterson Homes Inc Et Al	16,803,049	0.5%	-	-
Sea Breeze Marina LLC	15,406,111	0.4%	-	-
SPPI Commercial LLC	14,606,948	0.4%	-	-
Valle Del Sol Properties LLC Et Al	14,278,099	0.4%	-	-
Jamna Investments LLC	13,039,562	0.4%	-	-
189 Seaside LLC	12,988,358	0.4%	-	-
Marina Community Partners LLC	12,807,050	0.4%	21,111,663	1.2%
Preston Park Sustainable Comm. Nonprofit Corp.	11,731,052	0.3%	-	-
Shea Marina Village LLC	-	-	41,527,337	2.3%
Cypress Marina Heights LP	-	-	21,183,271	1.2%
Alliance Residential Co Inc.	-	-	14,105,308	0.8%
MDR TMI LLC	-	-	13,607,305	0.7%
Ocean Lodging LLC	-	-	12,696,926	0.7%
Sierra Pacific Properties Inc.	-	-	12,320,813	0.7%
Kohls Department Stores Inc.	-	-	10,452,956	0.6%
University Village Assoc	-	-	10,284,903	0.6%
Cypress Gates Inc.	-	-	9,450,367	0.5%
LV44 II LTd. Partnership	-	-	8,557,928	0.5%
ELS Properties Corp	-	-	8,513,122	0.5%
Brooks William H	-	-	8,298,218	0.5%
Marina Cypress Apts LLC	-	-	7,916,199	0.4%
Vega Nelson A Susan J	-	-	7,790,032	0.4%
Vieira Linda M Manuel A	-	-	7,234,648	0.4%
Marina Beach Inn Inc.	-	-	7,191,856	0.4%
Shamrock Redwood Marina Park	-	-	6,773,456	0.4%
Total Top 25 Taxpayers	\$ 662,284,319	18.7%	\$ 372,790,492	20.5%
Total Taxable Value	\$ 3,550,463,421	100.00%	1,815,854,715	100.00%

(1) Fiscal Year 2016-17 was the first year the City prepared a Statistical Section. Data for nine years prior is not available. Data provided by the County Assessor and MuniServices, LLC/Avenu Insights & Analytics

(2) Fiscal Year 2023-24 information provided by Monterey County Assessor; and HdL, Coren & Cone.

City of Marina
Total Outstanding Debt
Last Ten Fiscal Years

TABLE 13

	2015	2016	2017	2018	2019
Governmental Activities:					
General obligation library refunding bonds	\$ 7,925,000	\$ 7,640,000	\$ 7,555,000	\$ 7,390,000	\$ 7,195,000
Pension obligation bonds	1,470,000	900,000	275,000	145,000	-
Total General Obligation Bonds	9,395,000	8,540,000	7,830,000	7,535,000	7,195,000
Revenue bonds - Abrams-B Housing	11,820,000	11,465,000	11,275,000	10,860,000	10,435,000
Total Bonded Indebtedness	21,215,000	20,005,000	19,105,000	18,395,000	17,630,000
Certificates of participation - Measure X	-	-	-	-	-
Compensated absences	1,137,080	1,223,211	1,289,557	1,234,374	1,374,294
Leases	92,774	18,767	-	-	663,156
Subscription liabilities	-	-	-	-	-
Total Governmental Activities	22,444,854	21,246,978	20,394,557	19,629,374	19,667,450
Business-type Activities:					
Promissory note - Preston Park Housing	-	35,950,000	35,950,000	35,950,000	35,950,000
Total Business-type Activities	-	35,950,000	35,950,000	35,950,000	35,950,000
Total Debt	\$ 22,444,854	\$ 57,196,978	\$ 56,344,557	\$ 55,579,374	\$ 55,617,450
Per Capita income ¹	\$ 24,773	\$ 25,327	\$ 26,525	\$ 28,168	\$ 29,705
Personal income ¹ (in thousands)	\$ 521,199	\$ 546,937	\$ 587,343	\$ 631,639	\$ 681,936
Debt as percentage of personal income	4.31%	10.46%	9.59%	8.80%	8.16%
Population ²	21,039	21,595	22,143	22,424	22,957
Total debt per capita	1,067	2,649	2,545	2,479	2,423
Taxable Assessed value ³	1,574,138,956	1,655,780,817	1,815,854,715	1,937,251,820	2,178,986,207
Total Debt as % of assessed value	1.44%	3.48%	3.12%	2.89%	2.57%

Continued

TABLE 13

City of Marina
Total Outstanding Debt
Last Ten Fiscal Years

	2020	2021	2022	2023	2024
Governmental Activities:					
General obligation library refunding bonds	\$ 6,970,000	\$ 6,710,000	\$ 6,430,000	\$ 6,135,000	\$ 6,820,000
Pension obligation bonds	-	-	-	-	-
Total General Obligation Bonds	6,970,000	6,710,000	6,430,000	6,135,000	6,820,000
Revenue bonds - Abrams-B Housing	10,005,000	9,565,000	9,115,000	8,650,000	8,175,000
Total Bonded Indebtedness	16,975,000	16,275,000	15,545,000	14,785,000	14,995,000
Certificates of participation - Measure X	-	-	-	11,480,638	11,206,861
Compensated absences	1,544,477	1,581,280	1,604,523	1,474,423	1,657,141
Leases	508,464	596,341	609,858	759,644	571,560
Subscription liabilities	-	-	-	636,214	398,217
Total Governmental Activities	19,027,941	18,452,621	17,759,381	29,135,919	28,828,779
Business-type Activities:					
Promissory note - Preston Park Housing	35,950,000	35,950,000	35,950,000	35,950,000	35,950,000
Total Business-type Activities	35,950,000	35,950,000	35,950,000	35,950,000	35,950,000
Total Debt	\$ 54,977,941	\$ 54,402,621	\$ 53,709,381	\$ 65,085,919	\$ 64,778,779
Per Capita income ¹	\$ 30,895	\$ 33,348	\$ 38,304	\$ 44,678	\$ 50,025
Personal income ¹ (in thousands)	\$ 689,608	\$ 730,984	\$ 821,890	\$ 985,949	\$ 1,135,320
Debt as percentage of personal income	7.97%	7.44%	7.92%	0.00%	5.71%
Population ²	22,321	21,920	21,457	22,068	22,695
Total debt per capita	2,463	2,482	3,033	2,949	2,854
Taxable Assessed value ³	2,400,311,000	2,614,034,976	2,853,171,334	3,153,911,885	3,550,463,421
Total Debt as % of assessed value	2.30%	2.09%	2.29%	0.00%	1.82%

Concluded

Source: City of Marina Audited Financial Statements

Notes:

(-) No data available

¹ MuniServices LLC (for 2018 estimated 2% increase from prior year) - Personal Income calculated by multiplying per capita income by total population (see ²)

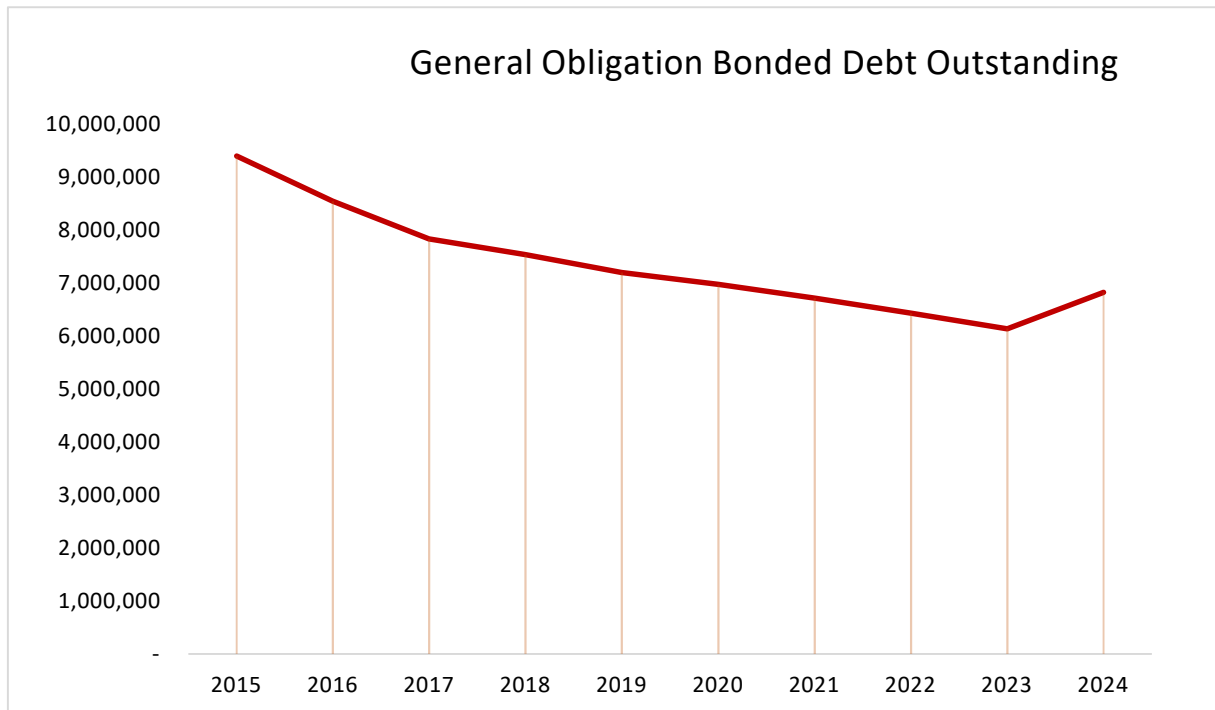
² California Department of Finance

³ Monterey County Tax Rate Books, as detailed by MuniServices LLC (see Table 11)

City of Marina
Bonded Debt
Last Ten Fiscal Years

TABLE 14

Fiscal Year Ended June 30	³ Total Bonded Debt	³ Less: Revenue Bonds	³ General Obligation Bonded Debt	G.O. Debt as a % of Assessed Value	G.O. Debt Per Capita	Taxable Assessed Value ¹	Population ²
2015	21,215,000	11,820,000	9,395,000	0.60%	447	1,561,125,061	21,039
2016	20,005,000	11,465,000	8,540,000	0.52%	395	1,642,092,991	21,595
2017	19,105,000	11,275,000	7,830,000	0.43%	354	1,803,719,945	22,143
2018	18,395,000	10,860,000	7,535,000	0.39%	336	1,924,857,463	22,424
2019	17,630,000	10,435,000	7,195,000	0.33%	313	2,168,132,130	22,957
2020	16,975,000	10,005,000	6,970,000	0.29%	312	2,385,745,200	22,321
2021	16,275,000	9,565,000	6,710,000	0.26%	306	2,599,147,176	21,920
2022	15,545,000	9,115,000	6,430,000	0.23%	300	2,838,045,534	21,457
2023	14,785,000	8,650,000	6,135,000	0.20%	278	3,153,911,885	22,068
2024	14,995,000	8,175,000	6,820,000	0.19%	301	3,550,463,421	22,695



Source: ¹ Monterey County Auditor-Controller Tax Rate Book

² California Department of Finance mid-fiscal year (e.g. 2008 population @ 1/1/2008)

³ City of Marina Audited Financial Statements

TABLE 15

City of Marina
Direct and Overlapping Debt
Fiscal Year 2023-24

<u>2023-24 Assessed Valuation:</u>	\$ 3,550,463,421		
	Total Debt		City's Share of
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>6/30/2023</u>	<u>% Applicable ⁽¹⁾</u>	<u>Debt 6/30/24</u>
Monterey County Water Resources Agency, Zone No. 2 C	\$ 17,895,000	4.310%	\$ 721,347
Hartnell Joint Community College District	243,151,667	0.095%	225,452
Monterey Peninsula Community College District	118,055,022	7.169%	13,266,595
Monterey Peninsula Unified School District	311,217,906	19.726%	61,390,844
North Monterey County Unified School District	26,685,000	0.395%	105,406
City of Marina	5,820,000	100.000%	5,820,000
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 81,529,644
<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>			
Monterey County General Fund Obligations	\$ 109,815,000	4.03%	\$ 4,426,643
Monterey County Office of Education General Fund Obligations	4,292,000	4.03%	173,011
North Monterey County Unified School District Certificates of Participation	1,925,000	3.95%	7,604
City of Marina Certificates of Participation	10,315,000	100.000%	10,315,000
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$ 14,922,258
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agencies):</u>	\$ 59,640,000	71.22-100%	\$ 51,986,491
TOTAL DIRECT DEBT			\$ 16,135,000
TOTAL OVERLAPPING DEBT			\$ 132,303,393
COMBINED TOTAL DEBT			\$ 148,438,393 ⁽²⁾
<u>Ratios to 2023-24 Assessed Valuation:</u>			
Direct Debt (\$5,820,000)	0.16%		
Total Direct and Overlapping Tax and Assessment Debt	2.30%		
Total Direct Debt (\$16,135,000)	0.45%		
Net Combined Total Debt	4.18%		
<u>Ratios to Redevelopment Successor Agency Incremental Valuation (\$1,583,598,556):</u>			
Total Overlapping Tax Increment Debt	3.28%		

Source: Avenu Insights & Analytics
California Municipal Statistics, Inc.

Notes:

(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 obligations.

TABLE 16

City of Marina
Legal Debt Margin Information
 Last Ten Fiscal Years

Fiscal Year	Taxable Property Assessed Value ⁽¹⁾	Legal Debt Limit ⁽²⁾	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to Limit as a Percentage of Limit
2015	1,574,138,956	236,120,843	9,395,000	226,725,843	3.98%
2016	1,655,780,817	248,367,123	8,540,000	239,827,123	3.44%
2017	1,815,854,715	272,378,207	7,830,000	264,548,207	2.87%
2018	1,937,251,820	290,587,773	7,535,000	283,052,773	2.59%
2019	2,178,986,207	326,847,931	7,195,000	319,652,931	2.20%
2020	2,400,311,000	360,046,650	6,970,000	353,076,650	1.94%
2021	2,614,034,976	392,105,246	6,710,000	385,395,246	1.71%
2022	2,853,171,334	427,975,700	6,430,000	421,545,700	1.50%
2023	3,153,911,885	473,086,783	6,135,000	466,951,783	1.30%
2024	3,550,463,421	532,569,513	5,820,000	526,749,513	1.09%

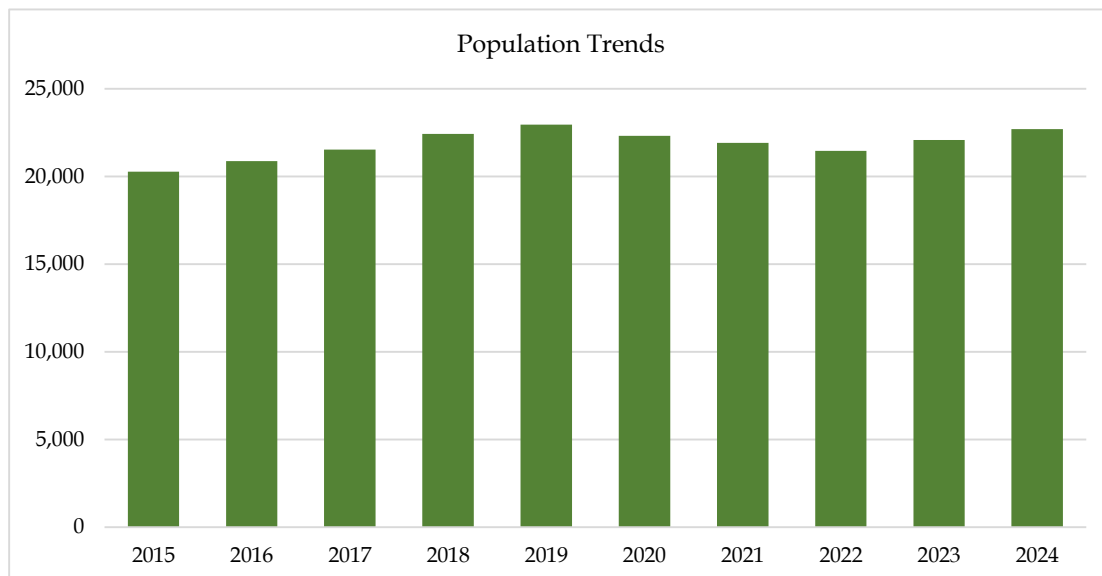
(1) Sources: Monterey County Assessor data; and HdL, Coren & Cone

(2) 15% of the Property Assessed Value per California Governmental Code Section 43605

TABLE 17

City of Marina
Demographic and Economic Statistics
 Last Ten Fiscal Years

Fiscal Year Ended June 30,	Population (⁽¹⁾)	Personal Income (⁽²⁾) (in thousands)	Per Capita Personal Income (⁽²⁾)	Median Age (⁽⁴⁾)	Public School Enrollment (⁽⁵⁾)	County Unemployment Rate (⁽³⁾)	City Unemployment Rate (⁽³⁾)	County Population (⁽¹⁾)
2015	20,268	\$ 502,099	\$ 24,773	36.5	10,653	7.6%	5.7%	425,756
2016	20,872	528,625	25,327	36.5	10,633	8.1%	6.1%	425,413
2017	21,528	571,030	26,525	36.9	10,732	7.6%	5.7%	442,365
2018	22,424	631,639	28,168	36.9	10,685	9.4%	3.1%	443,281
2019	22,957	681,936	29,705	36.8	10,658	4.7%	2.6%	445,414
2020	22,321	689,608	30,895	34.9	10,526	16.8%	19.3%	441,143
2021	21,920	730,984	33,348	33.9	9,994	10.8%	10.2%	437,318
2022	21,457	821,890	38,304	34.4	9,909	4.4%	2.1%	433,716
2023	22,068	985,949	44,678	36.0	9,809	6.3%	3.1%	430,368
2024	22,695	1,135,320	50,025	36.0	9,836	5.7%	3.3%	437,614



Source: MuniServices, LLC / Avenu Insights & Analytics

(1) Population Projections are provided by the California Department of Finance Projections.

(2) Income Data is derived from previous income adjusted for inflation.

(3) Unemployment Data is provided by the EDD's Bureau of Labor Statistics Department.

(4) Data provided by the United States Census Data Sets Tables.

(5) Student Enrollment reflects the total number of students enrolled in the Monterey Peninsula Unified School District. Other school districts within the City are not accounted for in this statistic.

TABLE 18

City of Marina**Principal Employers**Last Fiscal Year and Seven Years Ago ⁽¹⁾

Business Name	2023-24		2016-17 ⁽¹⁾	
	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
Monterey Peninsula Unified Schools - Marina Locations	298	2.35%	183	1.51%
Walmart Supercenter	222	1.75%	189	1.56%
Target	147	1.16%	-	-
Monterey Regional Waste Management District	135	1.06%	130	1.07%
City of Marina ⁽²⁾	122	0.76%	80	0.66%
Monterey One Water Treatment Plant ⁽³⁾	91	0.72%	76	0.63%
Scudder Roofing Company	85	0.67%	74	0.61%
REI - Recreational Equipment Inc.	45	0.35%	12	0.10%
Kohl's	43	0.34%	72	0.60%
Montage Medical Group - Marina	29	0.23%	-	-
Del Monte Meat Company			53	0.44%
Michaels Catering/Wildtime Deli (Chef's Fancy, LLC)			50	0.41%
Total Top 10 Employers	1,217	9.39%	919	7.59%
Total City Labor Force ⁽⁴⁾	12,700		12,100	

Source: MuniServices, LLC / Avenu Insights & Analytics

Results based on direct correspondence with city's local businesses.

Notes:

(1) Fiscal Year 2016-17 was the first year the City prepared a Statistical Section. Data for nine years prior is not available.

(2) The amount reflects the authorized full-time equivalent positions; and includes City Council members.

(3) Includes Marina and Monterey location.

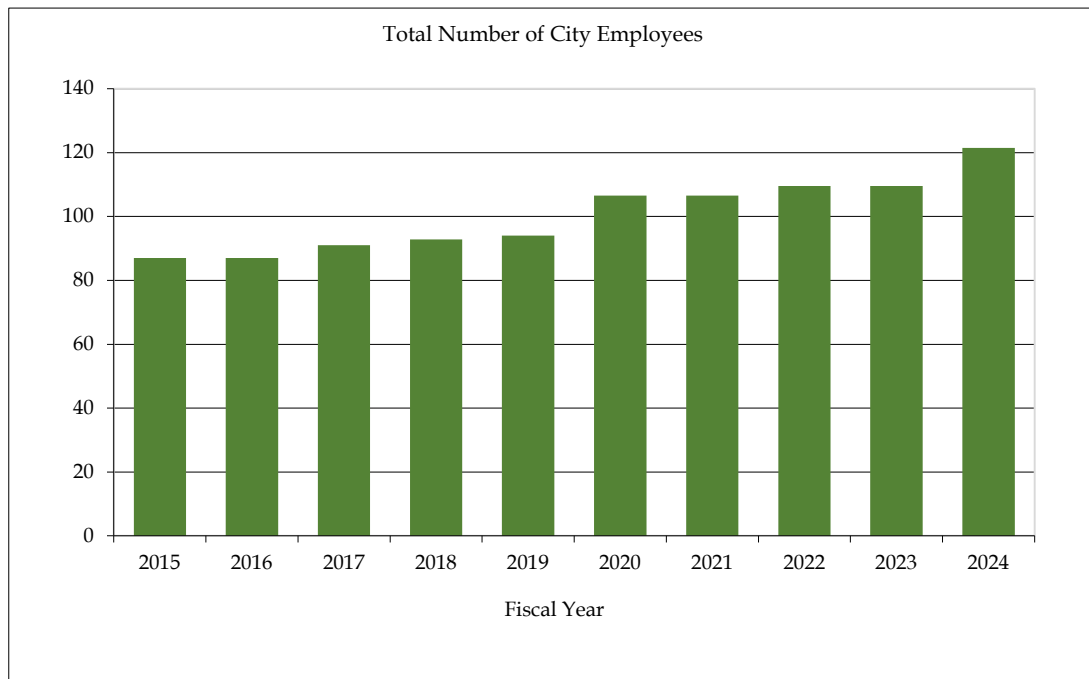
(4) Total City Labor Force provided by EDD Labor Force Data.

TABLE 19

City of Marina**Number of City Employees by Department ⁽¹⁾**

Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Departments:										
General Government ⁽²⁾	15.3	15.3	16.8	17.0	17.0	17.0	17.0	17.0	19.0	20.0
Public Safety	51.0	51.0	51.0	51.0	51.0	56.0	56.0	57.0	57.0	60.0
Public Works	14.0	14.0	14.0	16.0	16.0	18.0	18.0	18.0	19.0	23.0
Recreation	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.5	6.5	6.5
Community Development	6.8	6.8	7.8	8.3	8.5	10.0	10.0	10.0	10.0	10.0
Business-type Activities:										
Airport	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0
Total	95.1	95.1	96.6	99.3	99.5	108.0	108.0	109.5	113.5	121.5



(1) References authorized and funded full-time equivalent (FTE) regular positions.

(2) Includes four Council Members and Mayor.

TABLE 20

City of Marina
Capital Asset Statistics By Function
 Last Ten Fiscal Years

Function:	For Fiscal Year Ended June 30									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government facilities										
City Hall	1	1	1	1	1	1	1	1	1	1
City Hall Annex	1	1	1	1	1	1	1	1	1	1
Council Chambers	1	1	1	1	1	1	1	1	1	1
Public Safety										
Police stations	1	1	1	1	1	1	1	1	1	1
Fire stations	2	2	2	2	2	2	2	2	2	2
Public Works										
Miles of paved streets	140	140	140	140	140	140	140	140	140	140
Parking lots	5	5	5	5	5	5	5	5	5	5
Street lights ⁽¹⁾	1,076	1,076	1,079	1,079	1,079	1,079	1,079	1,201	1,252	1,252
Fleet vehicles (city-wide)	56	55	56	60	66	61	65	66	68	68
Fueling Station	1	1	1	1	1	1	1	1	1	1
Recreation										
Parks	4	4	4	4	4	4	4	4	4	4
Community centers/facilities	3	3	3	3	3	3	3	3	3	3
Playgrounds	4	4	4	4	4	4	4	4	4	4
Skate Park	1	1	1	1	1	1	1	1	1	1
Pump Track	-	-	-	-	-	-	-	-	1	1
Equestrian Center	1	1	1	1	1	1	1	1	1	1
Airport										
Number of buildings	1	1	1	1	1	1	1	1	1	1
Runways	2	2	2	2	2	2	2	2	2	2
Hangers	40	40	40	40	40	40	40	40	40	40
Fueling Station	1	1	1	1	1	1	1	1	1	1

Source: City of Marina Departments

(1) Reflects the number of street lights listed on the City's electricity statements.

City of Marina
Operating Indicators By Function
 Last Ten Fiscal Years ⁽¹⁾

Function:	For Fiscal Year Ended June 30									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government										
Number of approved resolutions	-	-	-	-	150	162	148	153	139	149
Number of approved ordinances	-	-	-	-	7	5	9	3	10	13
Police ⁽²⁾										
Calls for service	-	-	-	-	26,508	23,505	27,483	-	25,455	25,816
Fire										
Calls for Service - Fires	-	-	-	-	65	58	65	60	80	43
Calls for Service - Medical Aid	-	-	-	-	1,642	1,646	1,754	1,843	2,037	1,566
Calls for Service - Other	-	-	-	-	727	972	673	729	916	1,180
Recreation ⁽³⁾										
Park & facility rentals	-	-	-	-	-	-	-	-	-	52
Recreation memberships	-	-	-	-	-	-	-	-	-	272
Special events	-	-	-	-	-	-	-	-	-	8
Public Works ⁽⁴⁾										
Work orders - routine maintenance	-	-	-	-	-	-	-	-	-	711
Work orders - special assignments	-	-	-	-	-	-	-	-	-	53
Community Development										
Building Permits - New Construction	-	-	-	-	-	63	135	270	171	127
Building Permits - Other	-	-	-	-	-	195	645	755	621	410
Airport										
Active building leases	-	-	-	-	-	14	15	14	12	10
Active hangar leases	-	-	-	-	-	21	18	42	42	42
Active ground and tie-down leases	-	-	-	-	-	5	7	5	6	17

Notes:

- (1) This is the first year that the City is preparing this table. Five years of data provided, unless noted. Additional years and metrics to be added in the next fiscal year.
- (2) The Police Department recently implemented new software. Additional implementation processes are pending. The data represents historical reports; and information from the County 9-1-1 Center, which has a limited retention policy.
- (3) In Fiscal Year 23/24, the City implemented CivicRec recreation software. Statistics reflect manually tracked data, as well as as general ledger recreation activity. Additional metrics will be available in the next fiscal year.
- (4) The Public Works Department is in the process of implementing an asset management/work order software. The data represents manually tracked work orders. Stronger metrics will be available in the next fiscal year.

Source: City of Marina Departments

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**INDEPENDENT AUDITORS REPORT
IN ACCORDANCE WITH
GENERALLY ACCEPTED GOVERNMENTAL
AUDITING STANDARDS**



Chavan and Associates, llp
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the City of Marina (the "City") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 2, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses and significant deficiencies may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not



Chavan and Associates, LLP
Certified Public Accountants

express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

Morgan Hill, California
December 2, 2024

CITY OF MARINA
TRANSPORTATION SAFETY AND
INVESTMENT PLAN ACCOUNT FUNDS
WITH INDEPENDENT
AUDITORS' REPORT

JUNE 30, 2024

* * *



Chavan & Associates, LLP
Certified Public Accountants
16450 Monterey Rd, Suite 5
Morgan Hill, CA 95037

CITY OF MARINA
Transportation Safety and Investment Plan Account Funds
June 30, 2024

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

City Council
City of Marina
Marina, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the City of Marina Transportation Safety and Investment Plan Account Funds (Measure X Funds), as of and for the year ended June 30, 2024, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City's Transportation Safety and Investment Plan Account Funds, as of June 30, 2024, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Other Matters

As discussed in Note 1, the financial statements present only the Transportation Safety and Investment Plan Account Funds and do not purport to, and do not, present fairly the financial position of the City of Marina, as of June 30, 2024, the changes in its financial position, or, where applicable, its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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



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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Transportation Safety and Investment Plan Account Funds financial statements that collectively comprise the City of Marina Transportation Safety and Investment Plan Account Funds financial statements. The accompanying supplemental information – Schedule of Revenues, Expenditures and Changes in Fund Balance -



Budget and Actual on page 9 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplemental schedule is the responsibility of management and was 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 City's Transportation Safety and Investment Plan Account Funds 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 supplemental schedule – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2024, on our consideration of the City of Marina Traffic Safety and Investment Plan Account Funds' internal control over financial reporting and on our tests of its compliance with the requirements described in the TAMC's Ordinance No. 2016-01 and in the Agreement between TAMC and the City and other matters for the fiscal year ended June 30, 2024. The purpose of that report is solely to report our opinion on compliance and to describe the scope of our testing of internal control over financial reporting and the results of that testing, and not to provide an opinion on the effectiveness of the City of Marina Traffic Safety and Investment Plan Account Funds' internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Marina Traffic Safety and Investment Plan Account Funds' compliance.

C & A UP

December 10, 2024
Morgan Hill, California

City of Marina
Transportation Safety and Investment Plan Accounting Fund
Balance Sheet
June 30, 2024

	Transportation Safety and Investment Fund	Measure X - Capital Projects Fund	Total
ASSETS			
Cash and investments	\$ 793,038	\$ 7,902,662	\$ 8,695,700
Receivables:			
Accounts	250,298	-	250,298
Interest	1,833	33,826	35,659
Due from other funds	-	845,812	845,812
Total Assets	<u>\$ 1,045,169</u>	<u>\$ 8,782,300</u>	<u>\$ 9,827,469</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ -	\$ 163,251	\$ 163,251
Total liabilities	<u>-</u>	<u>163,251</u>	<u>163,251</u>
Fund Balance:			
Restricted	1,045,169	8,619,049	9,664,218
Total fund balances	<u>1,045,169</u>	<u>8,619,049</u>	<u>9,664,218</u>
Total Liabilities and Fund Balance	<u>\$ 1,045,169</u>	<u>\$ 8,782,300</u>	<u>\$ 9,827,469</u>

The accompanying notes are an integral part of these financial statements

City of Marina
Transportation Safety and Investment Plan Accounting Fund
Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2024

	Transportation Safety and Investment	Measure X - Capital Projects Fund	Total
REVENUES			
Transportation Safety and Investment Plan Account revenue	\$ 1,000,551	\$ -	\$ 1,000,551
Use of money and property	14,493	432,722	447,215
Total Revenues	<u>1,015,044</u>	<u>432,722</u>	<u>1,447,766</u>
EXPENDITURES			
Current:			
Public Works	6,749	-	6,749
Capital Outlay	-	845,812	845,812
Total Expenditures	<u>6,749</u>	<u>845,812</u>	<u>852,561</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,008,295</u>	<u>(413,090)</u>	<u>595,205</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	4,316,592	4,316,592
Transfers out	(947,325)	-	(947,325)
Total Other Financing Sources (Uses)	<u>(947,325)</u>	<u>4,316,592</u>	<u>3,369,267</u>
Net Change in Fund Balances	60,970	3,903,502	3,964,472
Fund Balance Beginning	<u>984,199</u>	<u>4,715,547</u>	<u>5,699,746</u>
Fund Balance Ending	<u>\$ 1,045,169</u>	<u>\$ 8,619,049</u>	<u>\$ 9,664,218</u>

The accompanying notes are an integral part of these financial statements

City of Marina
Transportation Safety and Investment Plan Account Fund
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Transportation Safety and Investment Plan Account Funds of the City of Marina (the City) is a governmental fund type. Governmental funds are accounted for using a current financial resources measurement focus. The application of this measurement focus provides that, in general, only current assets and current liabilities are present on the balance sheet. Operating statements of these funds present revenues and expenditures.

The modified accrual basis of accounting is used for the Transportation Safety and Investment Plan Account Funds. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available). Measurable means that the amount of the transaction can be determined. Available means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures of governmental funds are generally recognized when the related fund liability is incurred.

Reporting Entity

The Transportation Safety and Investment Plan Account Funds from the Transportation Agency for Monterey County was approved on November 8, 2016. The revenue from the sales tax measure will be used to fund transportation safety and mobility projects in Monterey County. Expenditures are restricted to road improvements, pothole repairs, street and road maintenance, traffic deduction and regional safety, mobility and walkability.

The Transportation Safety and Investment Plan Fund financial statements and related accounting policies of the City conform with generally accepted accounting principles applicable to governments in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The Transportation Safety and Investment Fund accounts for the City's Measure X sales tax funds received and expended to invest in roads throughout Monterey County. The Measure X Capital Projects Fund is used to account for major capital projects related to transportation and safety. The financial statements present only the Transportation Safety and Investment Plan Account Fund and Measure X Capital Projects Fund and do not purport to, and do not present, the City's financial position and changes in financial position. The City's basic financial statements are available from the Finance Department at City's address and website.

NOTE 2 – CASH DEPOSITS

The City follows the practice of pooling cash and investments for all funds (including the Transportation Safety and Investment Plan Account Fund) under its direct daily control. Interest earned on pooled cash and investments is allocated periodically to the various funds based on average cash balances. Detailed disclosure regarding the City's investments of cash is included in the notes to City's basic financial statements.

City of Marina
Transportation Safety and Investment Plan Account Fund
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 3 – MAINTENANCE OF EFFORT

The Measure X Master Programs Funding Agreement between the City and the Transportation Agency for Monterey County , as amended, requires that the City must expend each fiscal year from its general fund for street and highway purposes an amount not less than the annual average of its expenditures from its general fund during the 2009-10, 2010-11, and 2011-12 fiscal years, but not less than what was expended in 2016-17 (when Measure X passed), as reported to the Controller pursuant to Streets and Highways Code section 2151 (“Maintenance of Effort”). This baseline amount will be indexed annually to the Engineering News Record construction index.

The following eligible expenditures were made:

Fiscal year ended June 30:	
2010	\$ 262,149
2011	201,648
2012	265,396
Total	<u>\$ 729,193</u>
Three-year average	\$ 243,064
Fiscal year ended June 30, 2017	\$ 457,181
Maintenance of effort baseline	\$ 457,181
Engineering News Record construction index FY 2019/20	1.37%
Engineering News Record construction index FY 2020/21	1.27%
Engineering News Record construction index FY 2021/22	2.05%
Engineering News Record construction index FY 2022/23	7.34%
Engineering News Record construction index FY 2023/24	4.93%
Index-adjusted maintenance of effort requirement	<u>\$ 539,464</u>
Current year eligible expenditures	\$ 8,270,090
Compliant (Yes or No)	Yes

** Current expenditures must be >= 3 year avg or FY17 (year of inception)

Total expenditures from the general fund for street and highway purposes for the fiscal year ended June 30, 2024 was \$8,270,090. The City was in compliance with the Maintenance of Effort requirement of the Measure X Master Programs Funding Agreement between the City of Marina and the Transportation Agency for Monterey County.

City of Marina
Transportation Safety and Investment Plan Account Fund
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 4 – TRANSFERS TO/FROM OTHER FUNDS AND THE CITY

Transfers into the Measure X Capital Projects Fund during the fiscal year ended June 30, 2024:

Transfers From/To	Description of Transfer	Amount
Transportation Safety and Investment Fund	XCCIP - XAPR1801 Project	\$ 170,000
From the City:		
General Fund	XCCIP - XAPR1801 Project	1,000,000
RMRA -SB1	XCCIP - XAPR1801 Project	450,000
C.O.P Debt Services	XCCIP - XAPR1801 Project	2,696,592
To the City:		
C.O.P Debt Services	COP Trust Transactions	(777,325)
Capital Projects	XCCIP - XAPR1801 Project	(170,000)
	Total Transfers	\$ 3,369,267

SUPPLEMENTARY INFORMATION

City of Marina
Transportation Safety and Investment Plan Account Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance
Budget and Actual (GAAP Basis)
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Transportation Safety and Investment Plan Account revenue	\$ 950,000	\$ 950,000	\$ 1,000,551	\$ 50,551
Use of money and property	1,000	1,000	14,493	13,493
Total Revenues	951,000	951,000	1,015,044	64,044
EXPENDITURES				
Current:				
Public Works	-	-	6,749	(6,749)
Total Expenditures	-	-	6,749	(6,749)
Excess (Deficiency) of Revenues over Expenditures	951,000	951,000	1,008,295	57,295
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(947,325)	(947,325)	(947,325)	-
Total Other Financing Sources (Uses)	(947,325)	(947,325)	(947,325)	-
Net Change in Fund Balance	3,675	3,675	60,970	57,295
Fund Balance Beginning	984,199	984,199	984,199	-
Fund Balance Ending	<u>\$ 987,874</u>	<u>\$ 987,874</u>	<u>\$ 1,045,169</u>	<u>\$ 57,295</u>

The City employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the City Council to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the Measure X Special Revenue Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP. The expenditures noted above in excess of appropriations were covered by fund balance, appropriations available in other categories, or revenues in excess of budget.

**OTHER INDEPENDENT
AUDITORS REPORT**



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

City Council
City of Marina
Marina, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Transportation Safety and Investment Plan Account Funds (Measure X Funds) of City of Marina (the "City") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise City of Marina's Measure X Funds financial statements, and have issued our report thereon dated December 10, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Marina's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Marina's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Marina's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatement on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Marina's Measure X Funds financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which



could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

December 10, 2024
Morgan Hill, California



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
TAMC ORDINANCE NO. 2016-01 AND THE MEASURE X
MASTER PROGRAMS FUNDING AGREEMENT**

City Council
City of Marina
Marina, California

Report on Compliance with the TAMC Ordinance No. 2016-01

Opinion

We have audited the City of Marina's (the "City") Transportation Safety and Investment Plan Account Funds' (the City's Measure X Funds) compliance with the types of compliance requirements described in the Transportation Agency's for Monterey County's (TAMC) Ordinance No. 2016-01 and the Measure X Master Programs Funding Agreement (the Agreement) between TAMC and the City, applicable for the fiscal year ended June 30, 2024.

In our opinion, the funds allocated to and received by the City's Measure X Funds, complied, in all material respects, with the compliance requirements referred to above that are applicable in accordance to the compliance requirements described in the Transportation Agency for Monterey County's (TAMC) Ordinance No. 2016-01 and in the Measure X Master Programs Funding Agreement between TAMC and the City for the fiscal year ended June 30, 2024.

Basis for Opinion on Compliance with the TAMC Ordinance No. 2016-01 Requirements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and in accordance with the compliance requirements described in the Transportation Agency for Monterey County's (TAMC) Ordinance No. 2016-01 and in the Measure X Master Programs Funding Agreement (the Agreement) between TAMC and the City. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance with the compliance requirements referred to above. However, our audit does not provide a legal determination of the City's compliance.

Management's Responsibility for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to the Transportation Safety and Investment Plan Account Funds.



Auditor's Responsibilities for the Audit of Compliance

Our responsibility is to express an opinion on the City's compliance based on our audit in accordance with the compliance requirements described in the Transportation Agency for Monterey County's (TAMC) Ordinance No. 2016-01 and in the Measure X Master Programs Funding Agreement (the Agreement) between TAMC and the City. The Measure X Master Programs Funding Agreement requires that the independent auditor shall perform at least the following tasks: (1) determine whether the recipient expended all Measure X funds received in compliance with Measure X, the Measure X Investment Plan, and the Policies & Project Descriptions, as they may be adopted or amended by TAMC from time to time, and the Agreement, (2) determine whether the Measure X revenues received and expended were accounted for and tracked in its own separate budget and fund titled "Transportation Safety & Investment Plan Account" and were not be comingled with any other funds and that the accounting system provides adequate internal controls and audit trails to facilitate an annual compliance audit for each fund type and the respective usage and application of said funds, and (3) determine whether the City met the Maintenance of Effort requirements imposed by Measure X and State law. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state laws and regulations applicable to the City occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Purpose of this Report

The purpose of this report is solely to report our opinion on compliance with the TAMC Ordinance No. 2016-01 and to describe the scope of our testing over compliance and the results of that testing. This report is intended solely for the information and use of City Council, management of the Transportation Agency for Monterey County and for filing with the appropriate regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties.

C & A LLP

December 10, 2024
Morgan Hill, California

FINDINGS AND RECOMMENDATIONS

City of Marina
Transportation Safety and Investment Plan Account Fund
Schedule of Findings and Recommendations
For the Fiscal Year Ended June 30, 2024

None reported.



Chavan and Associates, LLP
Certified Public Accountants

To the City Council of the
City of Marina

We have audited the basic financial statements of the City of Marina as of and for the year ended June 30, 2024, and have issued our report thereon dated December 4, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Generally Accepted Auditing Standards and Government Auditing Standards

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Marina solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing City of Marina's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.



Chavan and Associates, LLP
Certified Public Accountants

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated with management.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We did not identify any significant risks that required special audit consideration.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Marina is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during June 30, 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements include accumulated depreciation, depreciation expense, market value adjustments related to investments, actuarial assumptions included in employee retirement plans that impact pension and other postemployment balances reported in the financial statements, and net present value calculations for right of use assets and leases.



Chavan and Associates, LLP
Certified Public Accountants

We evaluated the key factors and assumptions used to develop the identified estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting City of Marina's financial statements relate to cash and investments, capital assets, pensions and long-term liabilities.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures that required the attention of management.

Identified or Suspected Fraud

We did not identify nor obtain information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected financial statement misstatements identified.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.



Chavan and Associates, LLP
Certified Public Accountants

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Marina's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances that affect the form and content of our auditor's report.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 4, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City of Marina, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of Marina's auditors.

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

C & A LLP

December 4, 2024
Morgan Hill, California



Chavan and Associates, LLP
Certified Public Accountants

City of Marina
City Council and Management
Marina, California

In planning and performing our audit of the financial statements of City of Marina as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered City of Marina's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Marina's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Marina's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*: The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*: The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The following is a summary of new accounting pronouncements from the Governmental Accounting Standards Board:

GASB Statement No. 101, *Compensated Absences*, effective fiscal 2025.

Updates the recognition and measurement guidance for compensated absences by:

1. Aligning the recognition and measurement guidance under a unified model
2. Amending certain previously required disclosures
3. Amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability
4. Supersedes GASB 16



Chavan and Associates, LLP
Certified Public Accountants

The purpose of this communication, which is an integral part of our audit, is to describe, for management and those charged with governance, the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Respectfully,

C & A LLP

December 4, 2024
Morgan Hill, California

January 8, 2025

Item No: **11a**

Honorable Mayor and
Members of the Marina City Council

Regular Meeting
January 22, 2025

CITY COUNCIL TO CONSIDER ADOPTING RESOLUTION NO. 2025-, APPROVING THE DRAFT COASTAL HAZARDS AND SEA LEVEL RISE LOCAL COASTAL PROGRAM (LCP) AMENDMENTS AND AUTHORIZE THE CITY MANAGER TO SUBMIT THE AMENDMENTS TO THE CALIFORNIA COASTAL COMMISSION (CCC) FOR CERTIFICATION; THE PROPOSED AMENDMENT IS NOT SUBJECT TO ENVIRONMENTAL REVIEW PER PUBLIC RESOURCES CODE (PRC), DIVISION 13, § 21080.9 AND § 15251 OF THE CEQA GUIDELINES.

REQUEST: It is requested that the City Council consider adopting:

Resolution 2025-___, approving the draft Coastal Hazards / Sea Level Rise amendments to the City's Local Coastal Program and authorizing the City Manager to submit the amendment to the California Coastal Commission (CCC) for final certification. The proposed amendment is exempt from environmental review per Public Resources Code (PRC), Division 13, § 21080.9, and § 15251 of the CEQA Guidelines.

BACKGROUND:

In 2017, the City received a small grant from the CCC to prepare an amendment to the City's 1982 Local Coastal Program (LCP) (as amended) to integrate modern hazards policies and standards into the document. Over time, a significant amount of staff and consultant work, as well as four (4) public workshops and stakeholder meetings occurred through the process, but the grant funding was expended before the amendments could be completed. The last meeting was held in January 2020 right before the shutdown caused by the Covid-19 pandemic. The [video](#) of that meeting is available on the City's website for review.

In September 2022, the City received a second grant from the CCC to complete the previous work on Hazards policies and standards. Building on that work, the consultants, EMC Planning and Integral Consultants, and staff have prepared draft Hazards amendments to the Implementation Plan (IP) and the Land Use Plan (LUP) (the draft amended IP and LUP are collectively referred to as LCP Amendments) for Planning Commission review and City Council review and adoption. Once the City has adopted these LCP amendments, the document will be submitted to the CCC for final certification.

The LCP Amendments include an *Existing Conditions and SLR Adaptation Report* using state of the art climate science and State-adopted modeling protocols, a *Social Vulnerability Assessment* that integrates environmental justice concerns into the LCP, and a variety of land use policies and development standards intended to address and mitigate impacts caused by rising sea levels and storm damage potential along Marina's coast. The *Existing Conditions and Vulnerability Assessment* documents are included in Appendix 1¹ to the draft LUP.

¹ <https://www.cityofmarina.org/DocumentCenter/View/14973/LUP-Appendices-11-14-24?bidId=>

On December 14, 2023, the Planning Commission recommended approval of an earlier version of these LCP Amendments. The [video](#) (2:10) of this meeting is available online and additional background information can be reviewed on the City's website².

What happened between December 2023 and now?

The draft amendments that were presented to the Commission included policies allowing the installation of shoreline protection devices (seawalls, revetments, and other "hard armoring") when required to serve coastal dependent uses as allowed under the Coastal Act. Although allowed under certain circumstances under the Coastal Act, shoreline protection devices have their own impacts including, but not limited to, narrowing of the beach and eventual loss of beach and the access and habitat that they were intended to protect.

After reconsideration of the above impacts at the staff and executive team level, and in consultation with Coastal Commission staff, staff is now recommending a more assertive approach that more closely aligns with Marina's desires to keep the coast as natural as possible and clear of hard armoring. This more closely aligns with the direction that the amendment was headed in early 2020. Staff revised the draft to prioritize managed retreat and nature-based protective strategies and removed the ability to install hard armoring anywhere along the City's shoreline. This prohibition of shoreline devices is not new. It was included in the Coastal Commission's CalAm Desal Plant Coastal Development Permit (A-3-MRA-19-0034³) issued in November 2022 and in the City's 1995 CDP for the Marina Coast Water District's (MCWD) small desal plant at its property at 11 Reservation Rd.

Some examples of "soft armoring" include but are not limited to: sand replenishment through an Opportunistic Beach Nourishment Program (included in this amendment), using woody debris with sand to provide a natural barrier from erosion, and dune restoration activities.

On November 14, 2024, the Planning Commission, at a noticed public hearing, adopted PC Resolution 24-23⁴ accepting the draft LCP Amendments and recommending that the City Council approve the draft LCP Amendments as presented. Other than some minor clean up edits, there are no substantive changes between the PC Resolution and the Council Resolution.

Because Marina's unique ± 3-mile shoreline is almost entirely in public ownership and dedicated to open space uses intended to provide access to the coast, the City is poised to adopt these proposed draft policies and standards that will put Marina in the forefront of California coastal land use and planning in terms of impacts created by coastal hazards. Specific development standards for the one (1) privately owned property, Sanctuary Beach Resort, will be further defined in a separate comprehensive update to the LCP, which the City is working on and which will be brought to Council at a later date. The comprehensive update will include review and update of the City's entire Local Coastal Program, not just the hazards amendments under consideration here.

Comments from Coastal Commission staff.

On December 20, 2024, the City received recommended modifications to the draft LUP/IP referenced herein as **Exhibit A**. Coastal staff suggests allowing for some shoreline protective devices, as described in the Coastal Act, in very limited cases such as relating to coastal dependent uses and coastal access improvements. Considering that the three (3) existing developments within or within proximity to the hazards zone include specific permit

² <https://www.cityofmarina.org/1204/The-Local-Coastal-Program-LCP-Coastal-Ha>

³ <https://documents.coastal.ca.gov/reports/2022/11/Th7a8a/Th7a8a-11-2022-addendum.pdf>

⁴ https://www.cityofmarina.org/DocumentCenter/View/15074/PC-Reso-24-23_LCP-Haz-amend-11-14-24-final---executed?bidId=

requirements to remove improvements if they become subject to sea level rise (SLR) impacts, the City sees no need to include such language. The City further finds that new or redesigned existing public access improvements can be protected using the nature-based solutions in the draft LUP. For these reasons, which are further described in the Exhibit, staff recommends that the City Council respectfully refuse Coastal staff's recommended changes in an effort to submit an amendment to the Commission that accurately represents the City's strong desire to keep the coast free of hard armoring and other traditional shoreline protective devices.

CONCLUSION:

The draft LCP amendments provide for modern and scientifically valid planning and development policies and standards to address coastal hazards within the City's Coastal zone. This amendment, once certified by the Coastal Commission and adopted in its final form by the City Council, will be in effect on its own. For ease of use, the Coastal Hazards amendment will be incorporated into the larger comprehensive LCP amendment that the City has begun working on.

Respectfully submitted,

Alyson Hunter, AICP
Planning Services Manager
City of Marina

REVIEWED/CONCUR:

Guido Persicone, AICP
Director Community Development
City of Marina

Layne Long
City Manager
City of Marina

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA
ADOPTING THE COASTAL HAZARDS AND SEA LEVEL RISE
AMENDMENTS TO THE IMPLEMENTATION AND LAND USE PLANS OF
THE 1982 LOCAL COASTAL PROGRAM (LCP).

WHEREAS, with funding through grants from the California Coastal Commission, the City entered into a Professional Services Agreement with EMC Planning and Integral Consulting to prepare Coastal Hazard and Sea Level Rise (Hazards) amendments to the City's 1982 Local Coastal Program (LCP);

WHEREAS, using the most current available climate science and modeling tools, Coastal Commission guidance documents, mapping programs, and community and stakeholder outreach efforts, the consultant team and City staff prepared an *Existing Conditions and SLR Adaptation Report* and a *Social Vulnerability Assessment* which helped inform the creation of draft policies and standards for the Land Use Plan (LUP) (**Exhibit A**), Implementation Plan (IP) (**Exhibit B**), Definitions (**Exhibit C**), and Appendices (**Exhibit D**), respectively;

WHEREAS, the overarching vision for the City's approximately 3-mile shoreline emphasizes managed retreat and nature-based protection measures over the installation of "hard armoring" devices such as seawalls and revetments. Staff discussed the draft policies with all of the land owners within the coastal hazards zones; none expressed concerns with this approach;

WHEREAS, staff and consultants have spent the last year creating the draft policies in the IP and LUP, consulting with Coastal Commission staff, and developing the draft amendments to the IP and LUP now before the City Council. The proposed amendments seek to prohibit hard shoreline protection devices in all cases in favor of managed retreat and nature-based shoreline protective strategies as the City's policy in terms of addressing coastal hazards;

WHEREAS, these draft documents were presented to the Planning Commission at a noticed public meeting on November 14, 2024. The Planning Commission adopted PC Reso. 2024-23 (Exhibit E) recommending approval of the draft to the City Council without any changes;

WHEREAS, in addition to the legal requirement of placing a legal ad in the newspaper, Staff uploaded these draft documents to the City's website on October 15, 2024. On that day, staff emailed the notification of availability announcement to our landowner stakeholders and informed the general public via the City's website and social media outlets. Furthermore, a postcard informing all residents (property owners and occupants) of the pending action and availability of draft documents was sent via USPS;

WHEREAS, if adopted by the City Council and certified by the Coastal Commission, these policies and standards will put Marina at the forefront of statewide planning for coastal hazards and sea level rise without relying on traditional hard structures that are known to hinder natural beach processes;

WHEREAS, the findings and conclusions made by the City Council in this resolution are based upon the oral and written evidence presented as well as the entirety of the administrative record for the proposed amendments, which record is incorporated herein by this reference. The findings are not based solely on the information provided in this resolution;

WHEREAS, the City Council finds the proposed amendments not subject to environmental review per Public Resources Code (PRC), Division 13, § 21080.9, and § 15251 of the CEQA Guidelines;

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Marina that the recitals set forth herein are incorporated by reference.

NOW, THEREFORE BE IT FURTHER RESOLVED by the City Council of the City of Marina proposed amendments to the City's 1982 LCP (as amended) are in compliance with Marina Municipal Code (MMC) 17.40.280 – Amendments, and Chapter 8.0 in the current Land Use Plan of the LCP which addresses Plan Amendments.

NOW, THEREFORE BE IT FURTHER RESOLVED by the City Council of the City of Marina that it hereby adopts the draft LCP Amendment to include Coastal Hazards and Sea Level Rise policies and implementation measures to the 1982 LCP and direct the City Manager to submit the final amendment documents to the CCC for certification.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 22nd of January 2025, by the following vote:

AYES, COUNCIL MEMBERS:

NOES, COUNCIL MEMBERS:

ABSENT, COUNCIL MEMBERS:

ABSTAIN, COUNCIL MEMBERS:

Bruce C. Delgado, Mayor

ATTEST:

Anita Sharp, Deputy City Clerk

Exhibit A

Land Use Plan (LUP)

Also available online:

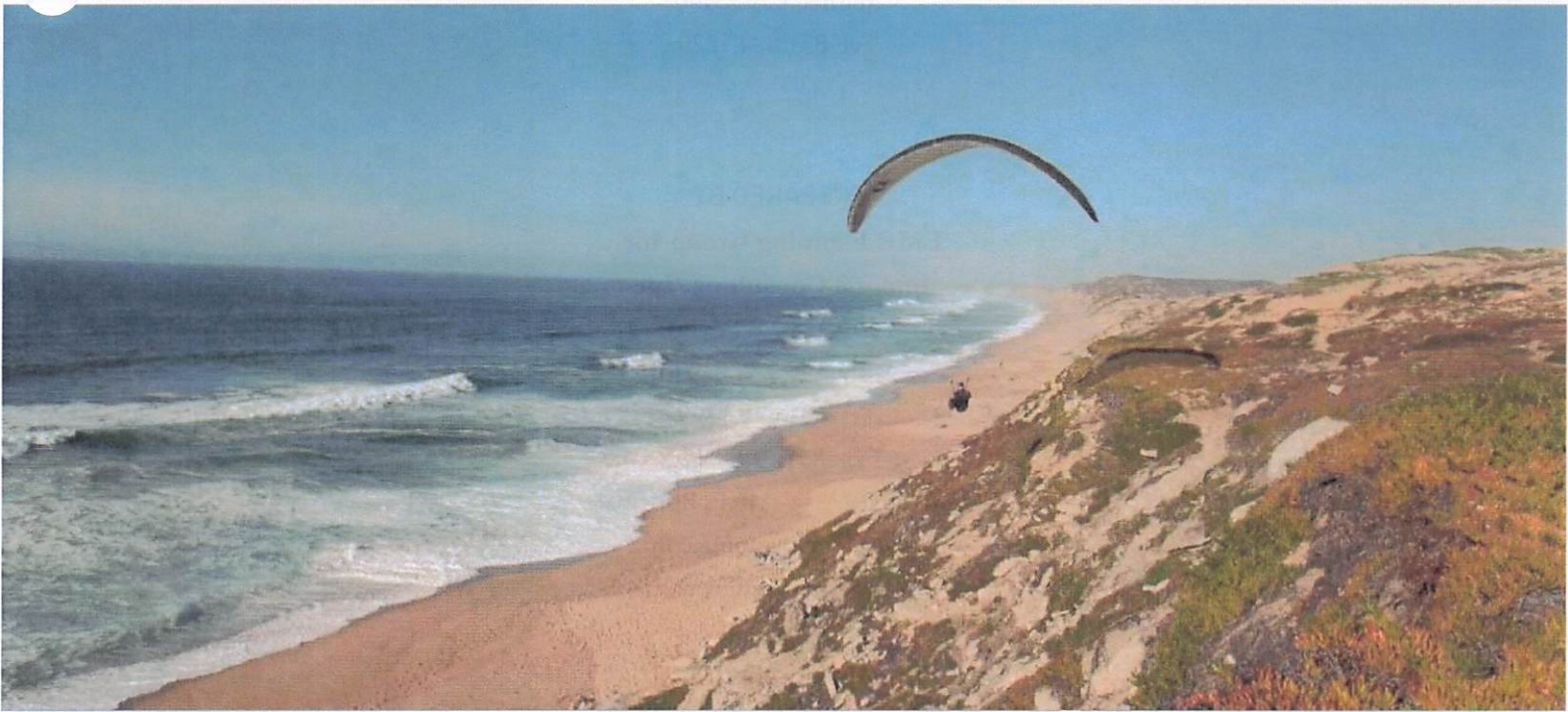
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CITY OF MARINA LOCAL COASTAL PROGRAM

COASTAL HAZARDS AND SEA LEVEL RISE

LAND USE PLAN

Revised November 2024



Prepared by
EMC Planning Group Inc.

CITY OF MARINA LOCAL COASTAL PROGRAM LAND USE PLAN

COASTAL HAZARDS AND SEA LEVEL RISE

PREPARED FOR

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1.0 Coastal Hazards and Sea Level Rise

1.1 Background

The City of Marina is a unique place in California. Presently, the City faces some of the highest rates of erosion in California, and yet, it has not placed any shore-parallel coastal armoring. With the unique dune topography, inland distance to development, and soon to be reduced erosion rates from the cessation of sand mining, the City of Marina faces minimal exposure to most coastal hazards and sea level rise.

~~The following are key findings identified as a result of analyses in the City of Marina 2023 Existing Conditions and Sea Level Rise Adaptation Report (Appendix 1):~~

- ~~■ Coastal dune erosion hazards are the biggest threat to the City of Marina even with up to 5 feet of sea level rise. The primary impact from this erosion is to open space and dune habitats with temporary impacts to beaches and during storm events;~~
- One sewer pump station, one visitor serving resort, one inactive groundwater supply well, an inactive water treatment facility, district offices for the Marina Coast Water District, and the coastal access and associated parking lot at Marina State Beach are the key vulnerabilities in the City to projected coastal erosion;
- With 5 feet of sea level rise and a 1% annual chance wave event, there is a chance that additional areas near the Reservation Road underpass in the City could be temporarily impacted by wave run-up induced flooding;
- The pending cessation of sand mining and subsequent projected reduction in future erosion and hydraulic connectivity has substantially reduced the potential long terms impacts of sea level rise and coastal hazards to the City;
- There are no projected impacts to any residential land uses from erosion even with up to 5 feet of sea level rise; and

The City of Marina is a vibrant, sustainable coastal town and is committed to protecting and preserving its unique natural coastline and its other valued coastal resources (including accessible beaches, visual quality, groundwater, beach and dune habitat, an diverse population of plants and wildlife including threatened and endangered species) in perpetuity to support a local economy and community identify based on coastal tourism, low impact and affordable recreation, and natural habitats.

City of Marina Vision Statement October 2019

- The City of Marina currently has no coastal armoring, which allows for the continuation of natural coastal and dune processes and maintenance of beach width over time.

Natural dune erosion from large storm waves is the primary hazard challenging the Marina shoreline. *Figure 1-1, Coastal Hazard Dune Erosion area*, shows the areas of potential hazards related to projected Sea Level Rise. Dune erosion, however, is a natural process that creates and maintains beaches through time even in the face of sea level rise. As identified in the Existing Conditions and Sea Level Rise Adaptation Report, the goal of any adaptation policy or project in Marina should focus on reducing erosion rates, while allowing natural erosion and shoreline fluctuations to maintain beaches. This Coastal Hazards and Sea Level Rise chapter of the Land Use Plan contains policies ~~to respond to, and to address,~~ coastal hazards in the ~~City's planning and permitting process.~~ ~~Definitions used in this chapter are provided in Appendix 2.~~ [City of Marina.](#)

Summary of Public Participation and Outreach

As part of the Coastal Hazards and Sea Level Rise update to the City's Local Coastal Program (LCP), the City of Marina developed a robust public outreach program in line with the Coastal Act's declaration that the public has the right to fully participate in coastal planning.

The public outreach program spanned a series of 5 years, beginning in 2018 and included a community questionnaire, community comment forum, individual stakeholder meetings, and a series of joint Planning Commission and City Council study sessions/public workshops. To ensure that stakeholders, interested citizens and agencies were aware of the update process and public meetings, City staff:

- Established email notification lists and identified key links to community cross sections to facilitate information flow and participation; and
- Generated and maintained a web page with background documents, meeting schedules, meeting agendas and summaries, frequently asked questions, and other information.

Marina is a leader in improving coastal resiliency, responding to climate change impacts, and adapting to sea level rise and identified coastal hazard risks in a way that protects both its coastal resources and public safety and welfare.

City of Marina Vision Statement October 2019

City staff and their LCP consultants met with individual stakeholders on July 29, 2019, February 1, 2023, February 21, 2023 and February 23, 2023. Identified stakeholders included the California Department of Parks and Recreation (CPR), Marina Coast Water District (MCWD), the Sanctuary Beach Resort, Ohlone Costanoan Esselen Nation (OCEN), and the Monterey Peninsula Regional Parks Department (MPRPD). The City hosted four public workshops during the update process with focus topics that included: sea level rise and coastal hazards background on March 26, 2019,

vision and goals on June 13, 2019, adaptation alternatives on September 12, 2019, and the Draft LCP policy development and implementation on January 28, 2020.

Coastal Act Policies

Various parts of the California Coastal Act (Coastal Act) support policies in the LCP Land Use Plan that address climate change, sea level rise and coastal hazards. The California Coastal Commission Sea Level Rise Policy Guidance (California Coastal Commission updated 2018) provides four guiding principles, many derived directly from the requirements of the Coastal Act, that can be used as a framework by which sea level rise planning can be assessed:

- The use of best available science to guide decisions (Coastal Act Sections 30006.5; 30335.5);
- Minimization of coastal hazards through planning and development standards (Coastal Act Sections 30253; 30235; 30001, 30001.5);
- Maximization of protection of public access, recreation, public views and other coastal resources (Coastal Act Chapter 3 policies);
- Maximization of agency coordination and public participation (Coastal Act Chapter 5 policies); and
- Limiting the use of shoreline protective devices (Coastal Act Section 30235).

Refer to *Appendix 3, Coastal Act Sea Level Rise and Coastal Hazards Policies* for a listing of Coastal Act policies that may inform interpretation of Marina's Land Use Plan.

Figure 1-1 Coastal Hazard Dune Erosion area

Central Marina - Dune Erosion Comparison



Note: Figure 1-1 maps projected Long Term and Storm Induced Coastal Erosion with 5 Feet of Sea Level Rise and Considering the Cessation of Sand Mining

2.1 General Plan

The City's 2000 General Plan and 1982 LCP contain some guidance as to community values and what is important in the face of coastal hazards and sea level rise. Relevant policies within these two documents are presented below:

General Plan Vision Statement

Marina desires to grow and mature, along with its image, from a small town, primarily bedroom community, to become a small city which is diversified, vibrant and mostly self-sufficient. The City can and will accomplish this by achieving both the necessary level and diversity of jobs, economic activity, public services, housing, civic life (including culture and recreation), and parks and open space.

General Plan Goals

The following General Plan goals are relevant to the focused LCP update and are included here as background information:

Community Goals Section 1.18

Goal 2: Community development which avoids or minimizes to the greatest extent possible the consumption or degradation of non-renewable natural resources including natural habitats, water, energy, and prime agricultural land.

Goal 13: Ample opportunities for outdoor recreation for all residents, both within their immediate neighborhoods, elsewhere in the city, and in the immediate environs.

Local Coastal Program

The following policies in the 1982 LCP are relevant to the focused LCP update and are included here as background information:

Policy 2

To provide beach access and recreational opportunities consistent with public safety and with the protection of the rights of the general public and of private property owners.

Policy 3

To provide beach access in conjunction with the new development where it is compatible with public safety, military security and natural resources protection; and does not duplicate similar access nearby.

Policy 8

To prohibit further degradation of the beach environment and conserve its unique qualities.

3.0 Land Use Plan Policies – Coastal Hazards

3.1 Coastal Hazards

~~The following proposed policies address coastal hazards in the City of Marina.~~

HAZ-1

The Marina Coastal Zone is an irreplaceable resource and its protection and preservation as a natural living shoreline with connections between the ocean, beaches and dunes is a matter of great public importance.

It is the intent of the Local Coastal Program that the City responds to climate change impacts, and adapts to coastal hazard risks in a way that protects and preserves its unique natural coastline, valued coastal resources and valuable coastal dune habitats, and ensures public safety and welfare.

A history of proactive planning has avoided the construction of any shoreline protective devices. It is the intent of the Local Coastal Program to ensure that no shoreline protective devices are utilized for new or existing development, ~~unless the development or use is coastal-dependent~~. Furthermore, community stated preferences to expand coastal access opportunities, reduce the industrial uses of the coastal zone and maintain natural viewsheds of the coast, dunes, and ocean ~~should~~shall be considered in all development proposals.

HAZ-2

The City shall continue to gather and develop information on the potential effects of sea level rise and coastal hazards on Marina's shoreline, including identifying the most vulnerable areas, structures, facilities, and resources.

Project-specific coastal hazards assessments, as well as updates and amendments to the LCP, shall use the best available science, including estimates of expected sea level rise rates, elevations, and potential resultant impacts. The information gathered shall address multiple future time horizons (e.g., 2050, 2100) that span the applicable planning horizon or multiple sea level rise elevation scenarios, as appropriate and feasible.

HAZ-3

The City of Marina is recognized as a Tsunami Ready City. The City shall identify a warning system and procedures for protection of life and property in coastal areas that are subject to storm and tsunami ~~hazard~~hazards, including informing visitors to the shoreline and oceanfront

hotels of the potential danger of large waves. New development in Marina's coastal zone shall provide evacuation information and preparedness planning as necessary to warn of the potential tsunami risks along the shoreline.

HAZ-4

Development shall be sited and designed to minimize risks to life and property and assure stability and structural integrity over the life of the development; and shall avoid shoreline protection devices ~~with the exception of coastal dependent uses addressed in Policy HAZ-6.~~

HAZ-5

Development ~~in areas of coastal hazards~~ shall not create nor contribute significantly to erosion, dune recession, geologic instability, or destruction of the site or surrounding area; shall not substantially alter natural landforms; and shall not adversely alter local shoreline sand supply.

HAZ-6

Shoreline protection devices, including revetments, breakwaters, groins, seawalls, and other such construction that alters natural shoreline processes shall only not be allowed ~~to protect coastal dependent uses. When required to serve coastal dependent uses, shoreline protection devices shall be sited to avoid sensitive resources, if feasible, and mitigate adverse impacts on all coastal resources, including possible payment of in-lieu fees.~~ in the City of Marina.

HAZ-7

~~Shoreline~~ In lieu of shoreline protective devices ~~shall be discouraged on Marina's coastline. Such protective devices shall only be permitted if no other less environmentally damaging alternative is available,~~ all other alternatives to address and abate any coastal hazards threats shall be identified, including nature based or green infrastructure approaches to addressing erosion including avoidance, restoration of the sand supply, dune restoration, living shorelines, opportunistic beach nourishment, nature-based adaptation approaches, and planned retreat /relocation away from the identified threat. Horizontal levees may be considered for use around existing wetlands and stormwater basins to protect precipitation induced floodwaters.

HAZ-8

Development ~~proposed in potential coastal hazard areas~~ shall be ~~evaluated~~ screened for potential coastal hazards at the site, based on all readily available science. If the initial evaluation determines that the proposed development may be subject to coastal hazards over its lifetime, including if it is located within the Coastal Hazard Dune Erosion area (Figure 1-1), the following is required:

- ~~Identification of hazard avoidance strategies that have been prioritized and reflected in the development proposal including, but not limited to, consideration of additional building heights to reduce footprints, consistent with LCP visual resource and ESHA policies;~~
- Preparation of Coastal Hazards Report, identifying the specific hazard threats facing the proposed development, including erosion, dune recession and wave uprush, and identification of the specific siting and design techniques to avoid such threats over the development's life. All such analysis shall be based on a site-specific hazards report by a qualified geologist/engineer/geomorphologist, the purpose of which is to ensure that such development considers such risk and adapts the project (e.g. changed building heights with larger setbacks) to avoid hazards so that it can be built and maintained in a manner consistent with the City's coastal hazards policies and with the greatest protection of coastal resources for the life of the development;
- A real estate disclosure and deed restriction shall be recorded against the property that identifies the property is located in an area subject to coastal hazards risks, that acknowledges it's the responsibility of the property owner to assume all risk and liabilities associated with such hazards risks, prohibits any shoreline armoring, acknowledges that the City may not be able to guarantee access and infrastructure, that the boundary between public and private land may shift with rising seas and that development approval does not permit any development to be located on public trust lands, along with any other site and project specific recommendations from the project's hazards report.
- Development, including redevelopment, may be subject to bonding or in-lieu fees, including through payment of fees to the City prior to construction, to provide funding for remediation and/or removal of any nuisance conditions in the future due to coastal hazard impacts.
- ~~Development will assume all risk and liabilities associated with coastal hazards and acknowledge that in the future the City may not always be able to guarantee access and infrastructure; and~~
- ~~Unless the development is coastal-dependent, the Coastal Development Permit shall include a condition of approval stating that the development is prohibited from using a shoreline protective device during its lifetime.~~

HAZ-9

As a response to coastal hazard; threats, and in lieu of armoring, the Applicant for any development or redevelopment shall prepare a Coastal Hazards Response Plan that identifies the ways in which the development will respond to and address such threats. This may include relocation and, notwithstanding other dune ESHA protection policies, the City shall work with State Parks to pursue measures to relocate the existing public parking and restroom structures at the present

location of the Marina State Beach Parking Lot to a site outside of the projected erosion hazards zone ~~to areas closer inland, nearer State Route 1 and consolidated with other facilities, so as to minimize impact and ensure continued public coastal access and recreation utility. Any activities associated with this project that may result in impacts to ESHA shall be mitigated at a minimum 2:1 ratio, and restoration of the site to dune/beach habitats.~~

HAZ-10

Planned and existing shoreline access points (including Marina State Beach, the Marina Dunes Preserve, and the Sanctuary Beach Resort) shall be sited, designed, and maintained as to minimize impacts to dune vegetation and avoid contributing to dune erosion, and relocated inland in response to coastal hazards. All new shoreline access points shall be located and constructed in such a way as to accommodate retreat in the future.

HAZ-11

~~New development shall not be allowed within the Coastal Hazard Dune Erosion area (Figure 1-1). Coastal access points and coastal trails shall be allowed as an exception in these areas as long as they comply with all other policies in this section.~~

HAZ-12

The Coastal Hazard Dune Erosion area map shall be updated approximately every 10 years based on the best available science and monitoring data which is particularly important due to the cessation of sand mining at the CEMEX site (former Lone Star site) which is anticipated to reduce erosion rates and dune recession.

HAZ-13-12

The City of Marina shall pursue grant funding from the State Coastal Conservancy and other agencies for funding to monitor relocation triggers for development that is located within the Coastal Hazard Dune Erosion area (Figure 1-1).

HAZ-14-13

Siting and design of new development adjacent to dunes shall take into account the extent of landward migration of the foredunes that can be anticipated over the anticipated duration of the development. This landward migration shall be determined based upon historic dune erosion, storm damage, anticipated sea level rise, and foreseeable changes in sand supply.

HAZ-15-14

~~The City shall encourage the use of soft or natural methods, such as dune restoration beach/sand nourishment, living shorelines, horizontal levees, and other “green” infrastructure to address hazards.~~

HAZ-16

The City of Marina shall support managed retreat, where feasible and appropriate, including by actions such as acquiring inland properties ~~to be zoned and maintained as open space,~~ facilitating land swaps, and/or working with adjacent landowners.

HAZ-17-15

~~A real estate disclosure for coastal hazards and sea level rise should be attached to any parcel potentially subject to coastal hazards including but not limited to those identified within the Coastal Hazard Dune Erosion area (Figure 1-1). Such a disclosure should include information about known or potential hazards and LCP policies that would apply to the parcel.~~

HAZ-18

~~Proposed~~ Pre-Coastal Act, proposed redevelopment and existing development threatened by Coastal Hazards, as identified in the 2023 Existing Conditions and Sea Level Rise Adaptation Report, shall prepare a Coastal Hazards Response Plan (CHRP) which identifies triggers and steps for relocation and response to such hazards. Proposed development or redevelopment in the Coastal Hazards Zone will be subject to in-lieu fees prior to construction to provide funding for remediation and/or removal of any nuisance conditions due to the development.

HAZ-19-16

~~Property owners shall acknowledge that the boundary between public and private land may shift with rising seas and that development approval does not permit any development to be located on public trust lands. The City is encouraged to conduct periodic surveys of the mean high tide line and, where accessible, the dune crest to monitor a development’s location relative to public trust lands.~~

HAZ-20

The City of Marina faces a greater burden from environmental stressors than the surrounding cities on the Monterey Bay Peninsula. The City shall: avoid the siting of facilities in areas subject to coastal hazards and areas vulnerable to seawater intrusion; prioritize the cleanup or relocation of existing facilities in areas subject to coastal hazards; and work to advance buffering measures like wetland and vernal pool restoration that enhance ecosystem services and minimize pollutant loads in groundwater supplies.

Additional Definitions:

Existing Development: An “existing development” means any structure or development lawfully in existence post January 1, 1977 and currently existing within the coastal zone.

Pre- Coastal Act Development: A “Pre-Coastal Act development” means a structure or development lawfully in existence prior to the effective date of the Coastal Act (January 1, 1977) that has not been redeveloped since.

Shoreline Protective Device:

Structures along the shoreline that are used to protect development against coastal hazards, including but not limited to seawalls, revetments, gunite, sheet piles, breakwaters, groins, bluff retention devices, retaining walls, and pier/caisson foundation and/or wall systems.

Redevelopment

A structure shall be considered redeveloped, whereby the structure is no longer considered an existing structure and instead the entire structure and all development on the site must be made to conform with all applicable LCP policies, when such development consists of:

- (1) Alteration (including interior and/or exterior remodeling and renovations, demolition or partial demolition, etc.) of 50% or more of the major structural components (including exterior walls, floor and roof structure, and foundation) of such development.
- (2) Additions and alterations to such development that lead to more than a 50% increase in floor area for the development.

Changes to floor area and individual major structural components are measured cumulatively over time from January 1, 1977.

Coastal Hazards: Including but not limited to, episodic and long-term shoreline retreat, dune recession and coastal erosion, high seas, ocean waves, storms, tsunamis, coastal flooding, landslides, bluff and geologic instability, and the interaction of same, and all as impacted by sea level rise.

Development: As used in these policies, "development" is synonymous with "new development" and shall include construction of entirely new structures (whereby the policies apply to the entire new structure), additions to existing structures (whereby the policies apply only to the addition itself), and redevelopment (whereby the entire structure shall be considered new development subject to all applicable coastal hazards policies).

Exhibit B

Implementation Plan (IP)

Also available online:

https://www.cityofmarina.org/DocumentCenter/View/14971/Redline---Marina-IP-Hazards-Policies_PUBLIC-REVIEW-DRAFT_IP-Haz-Policies_10-15-24?bidId=

CITY OF MARINA LOCAL COASTAL PROGRAM

COASTAL HAZARDS AND SEA LEVEL RISE IMPLEMENTATION PLAN

Revised November 2024



**Prepared by
EMC Planning Group Inc.**

CITY OF MARINA LOCAL COASTAL PROGRAM IMPLEMENTATION PLAN

COASTAL HAZARDS AND SEA LEVEL RISE

PREPARED FOR

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Coastal Hazards and Sea Level Rise Implementation Plan

Coastal Hazards and Sea Level Rise

Purpose

In order to protect and preserve Marina's natural coastline and valued coastal resources, to ensure public safety and welfare from coastal hazards, to maintain consistency with the LCP's Land Use plan (LUP), and to ensure no shoreline protective devices are utilized in the future, ~~with the exception of coastal-dependent uses~~ (HAZ-6-4, 6), development shall conform to all applicable Land Use Plan Coastal Hazards and Sea Level Rise policies and the following requirements (HAZ-1):

I. Coastal Hazard Evaluation Updates

- A. The City shall review the existing coastal hazards sea level rise vulnerability assessment at least every ten years after certification of the LCP. The evaluation shall summarize the current state of the science on the potential rates and effects of sea level rise and coastal hazards on Marina's shoreline, including a review of the Monterey tide gauge, changes in topography, erosion rates following cessation of the CEMEX sand mine and any more recent coastal hazard modeling that may identify vulnerable areas, structures, facilities, and resources, with a focus on sensitive coastal resource areas. The review evaluation will result in a determination as to whether there is a need to modify policies or implementation in order to better address the impacts of sea level rise and other coastal hazards, particularly those related to coastal erosion. It will also identify current status of measurable triggers, including those identified in Appendix 1, and those listed below such as the distance of the dune crest to existing development. Updates to the LCP, including through any vulnerability assessment, shall use the best available science for estimates of expected sea level rise and potential resultant impacts. This

evaluation should consider new data, models and information but should determine the best available science based on expertise. (HAZ-2,11)

II. II-Regional Considerations

A. Within two years of certification of the Coastal Hazards and Sea Level Rise update of the LCP, the City of Marina shall update the *City of Marina Tsunami Incident Response Plan* to clearly identify a warning system and procedures for protection of life and property in coastal areas

~~A.~~ that are subject to storm and tsunami hazards, including means of informing visitors to the shoreline and oceanfront hotels of the potential danger of large waves and evacuation routes. (HAZ-3)¹

~~B.~~ B. The City shall work with the Marina Coast Water District to identify appropriate strategies to avoid coastal hazards impacts, including from dune erosion hazards ~~and support their efforts to pursue options for repurposing the Marina Coast Water District's, at the~~ former wastewater treatment plant. ~~Strategies should include the following:~~

~~1.~~ Such strategies shall be identified as part of a coastal hazards response plan that identifies existing threats and proposes ways to address such threats without ~~Reliance on~~ shoreline protective devices ~~shall only be allowed if hazard avoidance or nature-based solutions are not feasible.~~ (HAZ-~~7~~-6, 7, 9, 15)

1. ~~2.~~—Nature-based adaptation strategies, including opportunistic beach nourishment, living shorelines, ~~cobble berms~~, and driftwood dune enhancement shall be considered in response to erosion events. (HAZ-~~15~~-7)

2. Removal and site reuse and/or restoration of the two wastewater holding tanks shall be identified, with timing, funding, and other implementation specifics identified. Preference would be to provide additional public access and/or recreational amenities(HAZ-9).

~~C.~~ C. The City shall work with State Parks to ~~consider~~evaluate and pursue relocation options such as grants or State recreation bond measures, integrate a Coastal Hazards Response Plan into an update of the Marina State Beach Master Plan ~~and~~ to relocate ~~the~~ existing State Parks ~~parking~~

¹ Last certified Tsunami Incidence Response Plan was certified on July 18, 2023. NWS/NOAA TsunamiReady and StormReady certifications each have a 2-yr lifespan

~~and restroom structures and infrastructure at the present location to~~
~~a~~facilities to an identified landward site outside of the projected erosion hazard zones. The site should be one not designated for dune restoration and shall be consistent with LUP hazard avoidance requirements. (HAZ-~~9~~6, 7, 9, 10, 13, 14, 15).

~~D.~~D. Planned and existing shoreline access points must be sited, designed, maintained, and relocated as necessary to minimize impacts to dune vegetation from human impacts, runoff, and wind erosion and avoid contributing to dune erosion. (HAZ-10,13)

~~E.~~E. The City shall consider updating land use designations and zoning maps to plan for managed retreat and maintaining passive recreation and open space. (HAZ-~~16~~14)

~~F.~~F. Beach nourishment is encouraged using sand from the Monterey Bay Opportunistic Beach Nourishment program in areas identified as erosion hotspots. (HAZ-~~15~~7)

~~G.~~G. The City of Marina shall identify a number of receiver sites to participate and complete an environmental review document to participate in the Monterey Bay Opportunistic Beach Nourishment Program. (HAZ-~~15~~7)

~~H.~~H. The concepts of a rolling or ambulatory easement(s) and movable boardwalks which adapt to sea level rise and coastal erosion will be explored and incorporated, where feasible, into a Coastal Trail system in Marina. (HAZ-~~14~~16)

~~I.~~I. Future public works projects shall prioritize enhancing coastal trail connections and walkability from neighborhoods to Coastal Access points, with an emphasis on providing Coastal Access to disadvantaged communities. (HAZ ~~14~~16)

III. ~~III.~~ Development Considerations

- A. ~~Existing or new~~Any redevelopment, or proposed development in areas subject to tsunami hazards shall prepare a tsunami preparedness plan that describes evacuation procedures, evacuation route signage, and other protocols for addressing a potential tsunami event. ~~Within five years of certification of the Coastal Hazards and Sea Level Rise update of the LCP, the~~

~~City shall adopt an ordinance or resolution requiring existing development to prepare such a plan.~~ (HAZ-3)

- B. Development shall be sited and designed to avoid hazards, minimize risks to life and property and assure stability and structural integrity over the life of the development. (HAZ-4, 5, 8)
- C. Development shall not create or contribute significantly to erosion, geologic instability, substantially alter natural landforms, negatively impact the surf ecosystem or adversely alter local shoreline sand supply. Adverse alterations to sand supply may include, but are not limited to, accelerated erosion, loss of sand beach area through physical encroachment, obstruction of new beach formation in areas where the bluff/shoreline would have otherwise naturally eroded, or increase the loss of sand-generating bluff/shoreline sediments that would have entered the sand supply system absent the development. In cases where local shoreline sand supply is adversely affected from development, mitigation for beach loss is required, including possible payment of in lieu fees. (HAZ-5, 8, 15)
- D. ~~If a shoreline protective device is required to protect coastal-dependent development~~In areas subject to coastal hazards, a deed restriction shall be added as a condition of approval for proposed development or redevelopment that requires the property owner to ~~maintain the~~recognize that no future shoreline protective ~~device and remove the structure should it fail~~devices are allowed. (HAZ-~~6~~6, 8, 13)
- E. At the time of application for a Coastal Development Permit (CDP) for new development which is located in an area subject to Coastal Hazards ~~should~~, the developer shall prepare a Coastal Hazards Response Plan to: (HAZ-~~18~~15)
1. The Report shall be prepared by a qualified geologist/engineer/geomorphologist to ensure that such responses are implementable and conducted in a manner consistent with the City's LCP policies with the greatest protection of coastal resources
 2. Identify monitoring means and methods, and specific triggers to implement each phase of hazard response including the lead times for each phase of implementation.
 3. ~~1-~~Identify ~~preferred~~all alternatives considered to avoid coastal hazards or reduce erosion, dune recession, or relocation alternatives; ~~and~~

4. Identify timelines for implementation of the plan including triggers as well as permit requirements from each agency, authority, any environmental review requirements, and time estimates for permit approvals.
5. Alternatives that include living shoreline elements or sand nourishment should note what types, and volumes of material would be required and a brief description and map of the project, construction equipment
6. Alternatives that include removal and/or relocation should identify where the development will be relocated to, including debris disposal locations and any concerns about hazardous materials.
7. ~~2. Identify triggers for~~ Describe the site restoration, reuse following the relocation.
8. Identify costs, permits, funding mechanisms and environmental review requirements associated with each phase of the coastal hazard response and estimates for implementation lead time.
9. A statement acknowledging the landowners responsibility for the removal, clean up, any damages to coastal resources, and site reuse or restoration.

F. Shoreline protective devices are prohibited in the Marina coastal zone;
~~unless required to protect coastal dependent uses with no other feasible alternatives.~~ (HAZ-6).

G. As a condition of approval for the issuance of all Coastal Development Permits for any development that at some point during its lifetime may be subject to coastal hazards, the Applicant shall record a deed restriction against the properties involved in the application that acknowledges the property and development may be subject to coastal hazards, that access to the development may be affected, and that waives any right that may exist to construct ~~such~~ shoreline protective devices; ~~unless such development is considered coastal dependent development and no other adaptation strategies are feasible.~~ It shall also acknowledge that the boundary between public land (tidelands) and private land may shift with rising seas, that the Coastal Development Permit approval does not permit encroachment onto public trust land, that any future encroachment must be removed unless the Coastal Commission determines that the encroachment is legally permissible pursuant to the Coastal Act and authorizes it to remain, and that any future encroachment would also be subject to the State Lands Commission's (or other trustee agency's) leasing approval. (HAZ-8)

H. Property owners in the future facing coastal erosion agree to remove threatened development and restore affected areas, if necessary, subject to the requirements to prepare a ~~removal and restoration plan~~ Coastal Hazard Response Plan. This, or similar language, shall be included ~~in a waiver and~~ as conditions of approval, including waiving any responsibility of the City to maintain any property, access, or structures at risk to coastal hazards. (HAZ-8, 15)

I. ~~H.~~ New development or redevelopment will assume all risk and liabilities related to coastal hazards and acknowledge that the City will not guarantee future access and infrastructure to hazard impacted areas, including as identified in the Coastal Hazard Dune Erosion area (Figure 1-1 of the LUP). (~~HAZ-8~~, 15). For those permitted, in the Hazard Zone, then a Coastal Hazard Response Plan shall be required and a bond posted within the first 3 years of construction to pay for the implementation of the Coastal Hazard Response Plan.

~~I. Repair and maintenance, renovations, activities and safety improvements that do not result in an addition to, or enlargement or expansion of, the object of such repair or maintenance activities shall not require a coastal development permit with the exception of those classes of repair and maintenance that involve a risk of a significant adverse environmental impact as identified in Marina Municipal Code Section 17.43.070 Exemptions (D).~~

~~J. Any existing structures that are substantially destroyed by fire, earthquake, tsunami or other natural disaster may be reconstructed substantially as it was prior to such destruction as identified in Marina Municipal Code Section 17.43.070 Exemptions (G) subject to current building standards and including 75-year erosion setbacks that consider sea level rise.~~

IV. Applications Applications for All Development Potentially Subject to Coastal Hazards

The following shall be required for any application for development within the City of Marina Coastal Hazard Dune Erosion area, as identified in Figure 1-1 of the LUP:

- A. **Initial Coastal Hazards Assessment.** The applicant shall request an initial site assessment screening from the City, paid through their application fee, so that City staff may determine whether the site may be subject to coastal hazards over its lifetime (generally over at least the next 75 years).

The screening shall include a review of CDPs issued, or applied for, at the subject site and immediate vicinity; and be based on all readily available information and the best available science including technical reports, resource maps, aerial photographs, site inspections, and presence in the Coastal Hazard

Dune Erosion area (Figure 1-1 of the LUP). Maps can be used as a resource for identification of coastal hazard areas; however, absence of mapping cannot alone be considered absence of hazards, and local site conditions must be examined at the time of coastal permit application using the best available science and topography ([HAZ-2, 8](#)).

If such development is not mapped within the Coastal Hazards Dune Erosion Area (Figure 1-1 of the LUP) and is not identified as being subject to coastal hazards over its lifetime (the next 75 years) then no Coastal Hazards Report is required. (HAZ-8)

- B. **Coastal Hazards Report.** Where the initial site assessment reveals that the proposed development is within the Coastal Hazard Dune Erosion area (Figure 1-1 of the LUP), and/or otherwise may be subject to coastal hazards over the next 75 years, a site-specific Coastal Hazards Report (Report) shall be prepared. The Report shall at a minimum provide for the following:

1. **Report Purpose.** The Report shall be prepared by a qualified geologist/engineer/geomorphologist to ensure that such development can be built and maintained in a manner consistent with the City's coastal hazards policies and with the greatest protection of coastal resources for the life of the development, including no future construction of shoreline protective devices. (HAZ-8)

The Report shall use the best available science to identify the potential impacts of erosion, episodic and long-term shoreline retreat and coastal erosion, groundwater rise, flooding, storm waves, tsunamis, landslides, bluff and geologic instability, and the interaction of same, and all as impacted by sea level rise over the life of the development.

The information gathered should address multiple future [sea level rise elevations and](#) time horizons (e.g., 2050, 2100) that span the expected life of the development ~~or multiple sea level rise elevation scenarios~~, as appropriate and ~~feasible~~ [consistent with the most recent State guidance](#).

The Report shall recommend any ~~mitigation~~ [adaptation](#) measures or modifications to the project that are needed to ensure that the project [avoids coastal hazards, and](#) is consistent with all applicable Land Use Plan Coastal Hazards and Sea Level Rise policies. (HAZ-2)

2. **Report Content.** The Report shall, at a minimum, contain the following sections:

1. ~~a.~~ Summary;
2. ~~b.~~ Geology of the Project Area;
3. ~~c.~~ Wave, Tide, and Current Trends of Sea Level Rise;
4. ~~d.~~ Erosion Trends and Storm Impacts in and around the Project Area;
5. ~~e.~~ Seasonal Beach Profiles and Trends;
6. ~~f.~~ Existing and Future Projections of Impacts from Coastal Hazards on the Proposed Project;
7. ~~g.~~ Potential Adaptation or Mitigation Strategies to Avoid Coastal Hazard Impacts;
8. ~~h.~~ Description of Strategies that Have Been Identified and Prioritized to Avoid or Minimize Coastal Hazard Impacts;
9. ~~i.~~ Secondary Adaptation Impacts (discussion of any potential secondary or adjacent impacts of adaptation strategies on ESHA, adjacent properties or coastal resources);
10. ~~j.~~ Conclusions and Recommendations;
11. ~~k.~~ Coordination with Other Agencies, Groups, or Consultants;
12. ~~l.~~ Report Preparer's Qualifications; and,
13. ~~m.~~ References.

3. **Coastal Hazards Analysis.** The Report shall, at a minimum, address existing conditions, near-term (3 to 5 years) conditions, and future ~~time horizons (e.g., sea level rise elevations (e.g., 1, 2, 3, 4, feet with approximate timing of impacts (2050, 2100))~~ spanning the expected life of the development or multiple sea level rise elevation scenarios based on the latest State Guidance (currently CCC and OPC ~~2018~~) 2024) using the data for the nearby Monterey Tide Gage (HAZ-2)

1. ~~a.~~ Regional and local geologic setting, including topography, geomorphology, natural landforms, soil/rock types, ~~thickness of soil or depth to bedrock~~, and other relevant properties such as erosion potential.
2. ~~b.~~ Information about potential coastal hazards at the site, including normal and maximum tide elevations, wave conditions (including maximum expected wave height, storm surge and

frequency/magnitude of wave/tidal surge), total water level elevation (including storm wave runup from a 100- year event during an El Niño and spring high tide, and potential erosion that could occur from long-term sea level rise and extreme storm related erosion).

3. ~~e.~~ Long-term average annual erosion rates.
4. ~~d.~~ Recession of the dune crest associated with a one percent annual chance total water level and associated episodic or rapid erosion, based on recent observations from the project site or nearby areas of comparable geology.
5. ~~e.~~ Alterations to landforms, or local shoreline sand supply caused by the development. (HAZ-5)
6. ~~f.~~ Ground and surface water conditions and variations, including hydrologic changes caused by the development (e.g., introduction of sewage effluent and irrigation water to the groundwater system, issues associated with desalination, if any, and alterations in surface drainage) as well as potential changes to extent and duration of elevated groundwater daylighting.
7. ~~g.~~ Existing conditions, expectations for the near-term (five (5) years) changes to the site, considering current erosion rates and related conditions (including wave and storm conditions), changes to the erosion and geomorphology from the cessation of the CEMEX sand mining, and projections of longer-term changes from sea level rise.
8. ~~h.~~ Effect of the proposed development (including siting and design of structures, septic system, landscaping, drainage, and grading) and impacts of construction activity on the stability of the site and the adjacent area.

4. **Mitigation of Coastal Hazards Analysis.** The Report shall include a detailed analysis of strategies incorporated into the project, and any feasible alternative options, to avoid identified erosion/site stability hazards and impacts to ESHA. Strategies include, but are not limited to, consideration of opportunistic beach nourishment, living shorelines, additional building heights to reduce footprint, consistent with LCP visual resource and ESHA policies, and construction of suitable foundations that allow for structures to be relocated. (HAZ-8)

At minimum the analysis shall include the following:

1. ~~a-~~ Evaluation of alternatives that avoid hazards for proposed development, and/or relocation of any threatened structures; technical feasibility and an estimate of expected costs to be borne by the property owner to relocate; partial removal of threatened elements, with a clear analysis and estimate of how this would be accomplished; and site drainage controls and native plant revegetation.
2. ~~b-~~ A combination of different proposed development alternatives should be considered to avoid identified erosion/site stability hazards when appropriate (e.g., use of erosion resistant vegetation, surface water controls, periodic sand nourishment, or the use of incremental adaptation responses tied to identified triggers, such as erosion measures or specific storm event impact).
3. ~~c-~~ Identification of potential mitigation measures to address identified coastal resource impacts in each case.

V. ~~V.~~ Shoreline Monitoring

- A. The ~~City of Marina~~ following entities shall ~~monitor~~ be responsible for monitoring the following areas along ~~it's~~ the shoreline to determine whether adaptation triggers have been met. ~~(HAZ-13)~~ and report these monitoring results annually to the City (HAZ- 9,12,13). There are two adaptation triggers identified for each of the vulnerable properties. The first is a trigger to produce a Coastal Hazard Response Plan. The second trigger requires implementation of the plan or face penalties. Penalties could include fines, red tagging and/or cease and desist orders. These triggers and conditions shall apply to, at a minimum (or as otherwise identified in any CDP condition):
1. **State Parks parking lot and restrooms.** Erosion of dune crest to within ~~510~~ feet of the parking lot or 30feet of the restroom.
 2. **Marina Coast Water District.** Erosion of dune crest to within ~~40 feet~~ 20feet of the MCWD office buildings.
 3. **Sanctuary Beach Resort.** Erosion of the dune crest within ~~25-~~ feet 40feet of the first row of ocean-facing buildings at the Sanctuary Beach Resort.

4. **Water supply infrastructure.** Exposure of any portion of any water supply infrastructure for more than 4 weeks.

B. Monitoring shall occur once per year and following storm events (HAZ -12, 13).

1. Annual reporting at a minimum shall be completed in the spring and reported to the City including a brief description of any erosion events, number of High Surf Warnings from the National Weather Service and the current position and changes in specific distances identified in the triggers above since the previous year. This should also document any management actions taken to respond to coastal hazard issues.
2. ~~B. Visual Monitoring shall occur once per year or~~ will be required following any ~~major erosion event consisting of~~ high surf warning issued by the National Weather Service for Southern Monterey Bay Zone and/or following a storm wave event greater than a 10% annual chance storm (10- year wave event). (HAZ 13)

- C. Once the identified triggers have been met, adaptation planning to place opportunistic sand and plan for relocation should begin before projected damages are realized. (HAZ ~~18-7, 15~~)

Exhibit C

Definitions

(Note: the draft definitions in **blue** font (below) have been added since the 12/14/23 Planning Commission meeting. They are specific to the Coastal Hazards/SLR amendments, and are intended to supplement existing definitions in the 1982 LCP. If approved, they could be incorporated into the larger comprehensive LCP update currently underway)

Existing Development: An “existing development” means any structure or development lawfully in existence post January 1, 1977, and currently existing within the coastal zone. (Added by PC, 12/14/23)

Pre-Coastal Act Development: A “Pre-Coastal Act development” means a structure or development lawfully in existence prior to the effective date of the Coastal Act (January 1, 1977) that has not been redeveloped since.

Shoreline Protective Device: Structures along the shoreline that are used to protect development against coastal hazards, including but not limited to seawalls, revetments, gunite, sheet piles, breakwaters, groins, bluff retention devices, retaining walls, and pier/caisson foundation and/or wall systems.

Redevelopment: A structure shall be considered redeveloped, whereby the structure is no longer considered an existing structure and instead the entire structure and all development on the site must be made to conform with all applicable LCP policies, when such development consists of:

- (1) Alteration (including interior and/or exterior remodeling and renovations, demolition or partial demolition, etc.) of 50% or more of the major structural components (including exterior walls, floor and roof structure, and foundation) of such development.
- (2) Additions and alterations to such development that lead to more than a 50% increase in floor area for the development. Changes to floor area and individual major structural components are measured cumulatively over time from January 1, 1977.

Coastal Hazards: Including but not limited to, episodic and long-term shoreline retreat, dune recession and coastal erosion, high seas, ocean waves, storms, tsunamis, coastal flooding, landslides, bluff and geologic instability, and the interaction of same, and all as impacted by sea level rise.

Development: As used in these policies, "development" is synonymous with "new development" and shall include construction of entirely new structures (whereby the policies apply to the entire new structure), additions to existing structures (whereby the policies apply only to the addition itself), and redevelopment (whereby the entire structure shall be considered new development subject to all applicable coastal hazards policies).

Can be found online at:

<https://www.cityofmarina.org/DocumentCenter/View/14980/Proposed-Draft-Hazards-Definitions?bidId=>

Exhibit D

Technical Appendices

On file with the Community Development Dept. and online at:

<https://www.cityofmarina.org/DocumentCenter/View/14973/LUP-Appendices-11-14-24?bidId=>

Exhibit E

Planning Commission Reso. No. 2024-23

On file with the Community Development Dept. and online at:

https://www.cityofmarina.org/DocumentCenter/View/15074/PC-Reso-24-23_LCP-Haz-amend-11-14-24-final---executed?bidId=

Exhibit 1

Coastal Commission Staff Suggested Modifications (black) and City Staff Responses (red) Received December 20, 2024

LUP HAZ-1: "It is the intent of the Local Coastal Program to strongly discourage the use of ensure that no shoreline protective devices and to only allow them subject to very limited circumstances and exacting criteria ~~are utilized for new or existing development.~~"

It is the City's view that no shoreline protective devices (other than those nature-based approaches described in LUP HAZ-7) shall be allowed under any circumstances. This strong stance is supported by the Coastal Commission's own Condition of Approval (COA) #14 pertaining to the CalAm CDP (A-3-MRA-19-0034) approved on November 17, 2022, and by the City's issuance of a CDP for the MCWD small desal plant at 11 Reservation Rd., on November 27th, 1995. Both of these actions forbid future armoring of facilities that may become subject to damage due to coastal hazards such as sea level rise (SLR). Furthermore, the City's 1996 CDP issuance for the Sanctuary Beach Resort on Dunes Dr. includes a finding that prohibits future shoreline protection in favor of managed retreat. There are currently no public or private facilities within the mapped hazards zone that would require protection. The City, therefore, finds the inclusion of such policies unnecessary.

LUP HAZ-4: "...; and shall avoid shoreline protection devices consistent with Policy HAZ-6."

The City declines to incorporate the above modification to LUP HAZ-4 or the modifications to LUP HAZ-6 below given the explanation provided above in reference to LUP HAZ-1. If no shoreline protective devices (i.e., hard-armoring, etc.) are allowed, the following criteria for their development is not necessary.

LUP HAZ-6: Replace with the following:

Shoreline protective devices shall only be allowed if they meet all of the following criteria:

- a) Allowable Shoreline Protective Devices. The shoreline protective device is required: (1) to serve a coastal-dependent use (e.g., certain public coastal access infrastructure such as beach stairways/paths); or (2) to protect a public beach in danger of erosion; or (3) to protect an existing principal structure that was legally constructed on or before January 1, 1977 (and that has not been changed in a way that constitutes redevelopment) and that is in danger from erosion (i.e., would be unsafe to use or occupy within two storm seasons)).
- b) Least Damaging Alternative. The shoreline protective device is the least environmentally damaging feasible alternative. Hard armoring (such as seawalls) shall only be allowed if other strategies (such as relocation; nature-based adaptation strategies like dune enhancement projects, beach nourishment, vegetative planting, drainage control and landscape improvements; and hybrid strategies) are not feasible, less environmentally damaging alternatives.

- c) Design Standards. All shoreline protective devices shall be sited and designed to both avoid coastal resource impacts and enhance coastal resources to the maximum extent feasible, and to mitigate for any unavoidable coastal resource impacts if full avoidance is infeasible. Potential impact avoidance or minimization measures include reducing the footprint of the structure, enhancing visually blighted conditions, increasing beach width, restoring/enhancing habitat value, and integrating new access features/opportunities.
- d) Mitigation. Proportional mitigation is required for all unavoidable coastal resource impacts, including with respect to impacts on shoreline sand supply, sandy beaches, public recreational access, public views, natural landforms, and water quality. Proportional "in lieu" fees may be used as a tool for impact mitigation if in-kind options (such as developing new public access facilities commensurate to offset the access impacts identified) are not feasible, and if such fees are deposited into an interest bearing account managed by the City or an appropriate public or non-profit entity and used to address the project's impacts, such as by being used for coastal adaptation projects or programs, including public coastal recreational access improvements. Impact mitigation shall be evaluated and required in 20-year increments, with CDP amendments required beyond the 20-year term.
- e) Monitoring. Shoreline protective devices shall be regularly monitored (at least once after any significant storms) by a civil engineer and/or engineering geologist familiar and experienced with shoreline protective devices and processes, and monitoring reports reflecting such evaluation shall be completed and submitted to the Executive Director and City every five years, and shall at a minimum cover all aspects of the repair and maintenance provisions specified below.
- f) Repair and Maintenance. The shoreline protective device shall be repaired and maintained as necessary to ensure that it continues to exist in its approved and/or required state (including CDP requirements pertaining thereto), particularly in relation to ensuring the continued utility and function of the design standard requirements above. However, alterations that result in a 50% replacement of the armoring shall not be considered repair and maintenance but instead a replaced/redeveloped armoring device whereby the entire device shall be reviewed against the LCP as if it were new.
- g) Armoring Duration. The shoreline protective device shall only be authorized until the time when the existing principal structure or coastal dependent use that is protected by such a device: (1) is no longer present; (2) no longer requires armoring; or (3) is redeveloped and no longer is considered an existing principal structure. Permits for shoreline protective devices shall require that permittees submit and diligently pursue a CDP application to remove the authorized shoreline protective device within six months of a written determination by the City (if the City was the permitting authority for the shoreline protective device) or the Coastal Commission's Executive Director (if the Commission was the permitting authority for the shoreline protective device) that the shoreline protective device is no longer authorized to protect the structure or use it was designed to protect. In the case of coastal redevelopment of a previous existing structure, removal of the authorized shoreline protective device and restoration of

the affected area shall be required as part of construction of the redeveloped structure.

- h) Emergency Authorization. In cases of emergency, an emergency shoreline protective device may be approved on a temporary basis, and only under the condition that the device is required to be removed unless a regular CDP is approved for retention of the structure. In such cases, a complete CDP application shall be required to be submitted within 60 days following construction of the temporary emergency shoreline protective device, unless an alternate deadline is authorized by the Planning Director for good cause, including continued good faith efforts toward submittal of such application. Any such temporary emergency shoreline protective device shall be consistent with all LCP shoreline protective device standards, including in terms of avoiding coastal resource impacts to the maximum possible extent. Mitigation for impacts will be required through the regular CDP process, including mitigation commensurate with the duration of impacts caused by the emergency temporary device. The City shall notify the Executive Director upon receipt of a request for an emergency shoreline protective device within the City's CDP jurisdiction.

Policy HAZ-9: "This may include relocation to sites inland and away from any significant coastal hazards threat to avoid the need for any shoreline armoring and, notwithstanding other dune ESHA protection policies, (e.g., the City shall work with State Parks to pursue measures to relocate the existing public parking and restroom structures at the present location of the Marina State Beach Parking Lot to a site outside of the projected erosion hazards zone), and restoration of the site to dune/beach habitats.

The City accepts above modification to HAZ-9.

LUP Definitions:

~~Existing Development: An "existing development" means any structure or development lawfully in existence post January 1, 1977 and currently existing within the coastal zone.~~

~~Pre-Coastal Act Existing Development: An "Existing Pre-Coastal Act development" or "Existing structure" means a structure or development lawfully in existence prior to the effective date of the Coastal Act (January 1, 1977) that has not been redeveloped since.~~

City accepts the Coastal Act definition as provided by Coastal Commission staff above. Given that there are no developments or structures within the hazards zone that predate January 1, 1977, other than MCWD's former WWTP facility and associated outfall that are proposed for eventual removal, this definition does not impact the City of Marina.

IP Purpose: "...and to ensure that ~~no~~ shoreline protective devices are only utilized subject to very limited circumstances in the future..."

The City declines to incorporate this modification given the explanation provided above in reference to LUP HAZ-1.

IP III.F: Shoreline protective devices are ~~prohibited~~ only allowable in the Marina coastal zone when found consistent with LUP Policy (HAZ-6).

The City declines to incorporate this modification given the explanation provided above in reference to LUP HAZ-1.

IP V.A: The City shall work with the following entities on coastal hazards resiliency planning, including the preparation of a Coastal Hazards Response Plan, when certain triggers are met, including the following (or as identified as part of any CDP conditions):
~~The following entities shall be responsible for monitoring the following areas along it's the shoreline to determine whether adaptation triggers have been met. (HAZ 13) and report these monitoring results annually to the City (HAZ 9,12,13). There are two adaptation triggers identified for each of the vulnerable properties. The first is a trigger to produce a Coastal Hazard Response Plan. The second trigger requires implementation of the plan or face penalties. Penalties could include fines, red tagging and/or cease and desist orders. These triggers and conditions shall apply to, at a minimum (or as otherwise identified in any CDP condition):~~

The City declines the removal of the language in IP V.A above because it explicitly (rather than implicitly) outlines potential penalties that the City may apply for nonconformance.

IP V.B: "Monitoring, including as required by any CDP condition, shall occur once per year and following storm events..."

The City accepts above modification to IP V.B.

Mayor and Members of the
City Council

City Council Meeting
of January 22, 2025

**OPEN A PUBLIC HEARING, AND INTRODUCE ORDINANCE NO. 2025-,
ESTABLISHING CHAPTER 12.13, DOG PARK RULES AND
REGULATIONS, IN TITLE 12 OF THE MARINA MUNICIPAL CODE TO
REGULATE CONDUCT IN AND USE OF DOG PARKS. FIND THE
PROPOSED ORDINANCE IS NOT A PROJECT UNDER CEQA.**

RECOMMENDATION:

Staff recommends that the City Council consider:

1. Opening a public hearing and introducing Ordinance No. 2025- (**EXHIBIT A**), establishing Chapter 12.13, Dog Park Rules and Regulations, in Title 12 of the City of Marina Municipal Code; and
2. Finding the proposed ordinance is not a project under CEQA.

BACKGROUND

Until recently, City of Marina did not have any parks designated for the exclusive purpose of exercise and recreation by dogs. However, the City opened its first dog park at “Hilltop Park” on December 6, 2024 and plans to open additional dog parks in the future.

ANALYSIS

Dog parks provide numerous benefits for dogs, including opportunities for socialization with other dogs, significant physical exercise through free play, mental stimulation from new environments and smells, and can even foster a sense of community among dog owners by allowing them to connect and socialize with each other.

However, dog parks can be problematic if not properly managed. Canine behavior has the potential to be unpredictable. Owners have different levels of understanding about canine behavior and proper training. The health and welfare of dogs is also important.

For the proper management and enjoyment of all dog park users, it is necessary to establish rules & regulations for conduct, use, and enforcement for dog parks.

On January 8, 2025, the Recreation & Cultural Services Commission reviewed the proposed rules and regulations, and recommends City Council adopt the proposed ordinance.

FISCAL IMPACT

There is no fiscal impact.

California Environmental Quality Act (CEQA)

Opening a public hearing, taking public comment, and introducing this ordinance is not a project as defined by the California Environmental Quality Act (CEQA) per Article 20 Section 15378 and under General Rule Article 5 Section 15061.

CONCLUSION

This request is submitted to the City Council for consideration and input.

Respectfully submitted,

Andrea Willer, Ed.D.
Recreation & Cultural Services Director
City of Marina

REVIEWED/CONCUR:

Layne Long
City Manager
City of Marina

ORDINANCE NO. 2025-_____

AN ORDINANCE AMENDING TITLE 12 TO ADD A NEW CHAPTER, CHAPTER 1.13-
DOG PARK RULES AND REGULATIONS, TO THE MARINA MUNICIPAL CODE TO
REGULATE CONDUCT AND USE OF CITY DOG PARKS.

-oOo-

1. Until recently, City of Marina did not have any parks designated for the exclusive purpose of exercise and recreation by dogs. However, the City opened its first dog park at “Hilltop Park” on December 6, 2024 and plans to open additional dog parks in the future.

2. Establishing regulations in Title 12 (Streets, Sidewalks and Public Places) of the Marina Municipal Code (MMC) would allow dog owners to enjoy use of dog parks and ensure City Staff have adequate tools to manage conduct and use of dog parks in the City of Marina.

3. The proposed ordinance, if approved and implemented, would establish the definitions, rules and regulations, and enforcement of dog parks.

4. On January 8, 2025, the Recreation & Cultural Services Commission, reviewed the proposed rules and regulations and recommended City Council adopt the proposed ordinance.

5. Environmental. In accordance with the California Environmental Quality Act (CEQA), this ordinance is not subject to CEQA pursuant to the State CEQA Guidelines, California Code of Regulations, Title 14, Chapter 3, Section 15061(b)(3), because the proposed ordinance is covered by the general rule that CEQA applies only to projects which have the potential for causing a significant effect on the environment. Therefore, the adoption of this ordinance is exempt from CEQA and no further environmental review is necessary.

NOW, THE CITY COUNCIL OF THE CITY OF MARINA DOES HEREBY ORDAIN
AS FOLLOWS:

SECTION 1. The foregoing recitals are adopted by the City Council as though set forth fully herein.

SECTION 2. The City Council of the City of Marina determines the proposed ordinance amendment is not a project pursuant to CEQA Guideline Section 15061(b)(3).

SECTION 3. Severability. If any portion of this Ordinance is found to be unconstitutional or invalid the City Council hereby declares that it would have enacted the remainder of this Ordinance regardless of the absence of any such invalid part.

SECTION 4. The City Manager is directed to execute all documents and to perform all other necessary acts to implement this Ordinance.

SECTION 5. Effective Date. This Ordinance shall be in full force and effect thirty (30) days after its final passage and adoption.

The foregoing Ordinance was introduced on January 22, 2025, and passed and adopted by the City Council of the City of Marina at a regular meeting duly held on _____, 2025, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

Bruce C. Delgado, Mayor

ATTEST:

Anita Sharp, Deputy City Clerk

Chapter 12.13
Dog Park Rules & Regulations

<u>12.13.010</u>	<u>Purpose</u>
<u>12.13.020</u>	<u>Definitions</u>
<u>12.13.030</u>	<u>Applicability of chapter – Use of dog park</u>
<u>12.13.040</u>	<u>Dog park rules & regulations</u>
<u>12.13.050</u>	<u>Violations – Enforcement</u>

10.13.010 Purpose

The purpose of this chapter is to establish rules & regulations for conduct, use, and enforcement for dog parks.

10.13.020 Definitions

For purposes of this chapter:

- (a) “Director” means the Recreation and Cultural Services Director or their designee as the person responsible for administering the provisions of this chapter.
- (b) “Dog” shall mean and include any canine (*Canis familiaris*).
- (c) “Dog Park” shall mean and include a fenced area of any city park, or any portion of a city park or any other city-owned land approved and designated by the city council for the exercise and recreation of dogs, including areas designated off-leash by city signage.
- (d) “Owner” means a person either owning or having the charge, care, control, possession or custody of a dog.
- (e) “Vicious dog” means (i) any dog that bites or attempts to bite any human or dog without provocation, or which has a disposition or propensity to attack, bite or menace any human or dog without provocation and endangers the health and safety of any person, or (ii) any dog previously declared vicious by an animal control officer or pursuant to any other state or local law.

12.13.030 Applicability of chapter—Use of dog park.

- (a) The prohibition set forth in section 12.12.030 of this Code against having a dog in any city park shall not apply to dogs which are in a dog park designated by the city council for the exclusive purpose of exercise and recreation by dogs and so long as the rules and regulations with respect to the use of the dog park set forth in this chapter are followed.
- (b) The hours that members of the general public and dogs may be in Dog Parks shall be set at the discretion of the Director and posted on signage at the entrance(s) to a Dog Park.

12.13.040 Dog park rules and regulations.

The following rules and regulations apply to the use of any dog park:

- (a) The sole or primary purpose of a Dog Park is for the exercise and recreation by dogs that are under the control of an adult and for no other use or purpose.

- (b) Use of any area designated as a “Small Dog Park area” is limited to dogs weighing 30 pounds or less.
- (c) Use of any area designated as a “Large Dog Park area” is limited to dogs weighing over 30 pounds.
- (d) Children under the age of 13 must be accompanied by an adult.
- (e) All dogs must be licensed, vaccinated, and wearing a collar with appropriate tags.
- (f) Dogs under 4 months of age are not permitted in the park.
- (g) Female dogs in heat are not permitted in the park.
- (h) Dogs must be on leash when entering and exiting the off-leash dog area.
- (i) Owners must have possession of the dog leash at all times.
- (j) Food (for dogs and owners) is prohibited.
- (k) Dogs must be under control and in view of their owner at all times.
- (l) Vicious dogs are not permitted in the park.
- (m) Aggressive dog behavior is not allowed. The owner of any dog exhibiting aggressive or unruly behavior, such as growling, snarling, snapping, lunging, biting, humping, or hysterical barking, is required to immediately remove the offending animal.
- (n) Owners must clean up after their dogs by immediately picking up and disposing of their dog’s feces in the provided waste receptacles.
- (o) No more than two dogs per owner are permitted.
- (p) Owners must be in the park, within view of, and be able to maintain voice and/or physical control of their dog(s) at all times.
- (q) Dogs must never be left unattended.
- ® Owners are personally liable for their dog(s) and any damage and/or injury caused by their dog(s).
- (s) Users of the facility do so at their own risk. The City of Marina shall not be liable for any injury or damage caused by any dog .
- (t) The City of Marina reserves the right to close the facility for maintenance and repair.

12.13.050 Violation—Enforcement.

Any city employee may request anyone who violates a posted rule to leave the dog park. It is unlawful for any person to fail to leave the dog park for violating any posted rule after being requested to do so by a city representative.

It shall be unlawful for any person to violate or fail to comply with the provisions of this chapter. Violation of or noncompliance with this chapter shall constitute a crime punishable as a misdemeanor or infraction in the discretion of the city attorney, or may be punished as an administrative matter in accordance with the civil fines and the administrative procedures for the imposition, enforcement, collection, and administrative review of civil fines set forth in Chapter 1.12 of this Code.

The remedies and penalties provided herein are cumulative, alternative, and nonexclusive. The use of one does not prevent the use of any other criminal, civil, or administrative remedy or penalty authorized by, or set forth in, this Code or under state statute which may be available to enforce this chapter or to abate a public nuisance.

1855263.2

The Final Report of the Marina Diversity, Equity and Inclusion Task Force

January, 2025

History of “DEI Systemic Racism Study”:

In the City of Marina budget cycle, the “Systemic Racism Study” was placed on the budget priorities in 2019 by unanimous vote of the Council. In 2021, a Councilmember enacted the Two Step process of agendizing a change from a Systemic Racism Study to “education on racism”. The first Two Step public hearing occurred with concerns being voiced from the dais against it; there was no follow-up to later agendize the topic. With a newly elected council in 2020, the Council appointed K. Biala in Oct. 2023 to head up a Task Force on the Systemic Racism Study. In Feb. 2024, the first of six monthly DEI Task Force meeting was conducted.

From an extensive potential invitation list for community volunteers, ten community leaders for the Task Force were initially chosen. Qualifications for membership: a) Members must have had leadership experience with DEI, b) Task Force members must approximate the overall racial demographics of Marina of 2/3 people of color and c) members must be residents of Marina, except two members could be non-residents (chosen for their special expertise in the field of DEI).

One member was appointed to the 10 member DEI Task Force, and attended the first meeting; consequently, this person was appointed to fill a vacancy on the Marina City Council. With the Brown Act restrictions, only two councilmembers can participate in any one committee, so L. Visscher and K. Biala remained as members; no replacement was sought and the Task Force had a final membership of nine.

The DEI Task Force final membership roster:

Co-Chair Kathy Biala, (Japanese American), City of Marina Councilmember; President of Asian Communities of Marina (ACOM); resident of Marina

Co-Chair Layne Long, (Caucasian American), City of Marina City Manager; resident of Marina

Yuri Anderson (African American), Chief of Staff-Fourth District, County of Monterey Board of Supervisors; Monterey Peninsula College Board Chair, District 2; resident of Marina

Kim Bui (Vietnamese American), Pacific Grove DEI Task Force Chair; resident of PG

John Ferreria (Filipino American), Attorney, Monterey County District Attorney Office; resident of Marina

Randy Hopkins (African American), City of Marina Chief of Police; Marina resident

Jacinto Salazar (Hispanic American), IDEAA (Inclusivity, Diversity, Equity, Anti-racism, and Accessibility) Director, Monterey Peninsula College; resident of Marina

Liesbeth Visscher (Caucasian American, first generation from Netherlands), Mayor Pro Tem, City of Marina; resident of Marina

Joanna Wong, Ph.D. (Chinese American), Associate Professor, CA State University, Monterey Bay (CSUMB), College of Education; resident of Monterey.

City of Marina Diversity, Equity and Inclusion Task Force, 2024



From left: Jacinto Salazar, Yuri Anderson, Liesbeth Visscher, Kathy Biala, Joanna Wong, John Ferreria, Kim Bui and Randy Hopkins. Inset: Layne Long.



Definition of DEI for the Marina DEI Task Force:

For the purposes of the Task Force, the group created and adopted the following definitions of diversity, equity and inclusion:

Diversity: The myriad of ways in which people differ, including the psychological, physical, cognitive, and social differences that occur among all individuals, such as race, ethnicity, nationality, country of origin, linguistic backgrounds, indigenous identity, socioeconomic status, religion, economic class, education, age, gender, sexual orientation, marital status, mental and physical ability, and learning styles. Diversity is all inclusive and supportive of the proposition that everyone and every group should be valued. It is about understanding these differences and moving beyond simple tolerance to embracing and celebrating the rich dimensions of our differences.

References:

Department of Epidemiology. (2017). Equity, Diversity, and Inclusion Committee. University of Washington School of Public Health. Retrieved August 5, 2020, from <https://epi.washington.edu/sites/default/files/DEI%20Glossary%20Word.pdf> .

Equity: The condition under which individuals are provided the resources they need to have access to the same opportunities, as the general population. Equity accounts for systematic inequalities, meaning the distribution of resources provides more for those who need it most. Conversely equality indicates uniformity where everything is evenly distributed among people.

References:

Equity. (n.d.). National Association of College and Employers. Retrieved August 10, 2020, from

<https://www.naceweb.org/about-us/equity-definition/>.; Mann, B. (2014). Equity and equality are not equal. The

Education Trust. Retrieved September 3, 2020, from <https://edtrust.org/the-equity-line/equity-and-equality-are-notequal/>

Inclusion: The intentional, active, and ongoing process of bringing traditionally excluded individuals and/or groups into social groups/communities, processes, activities, and decision and policy-making in a way that fosters engagement/interaction and shares representation and power.

References:

Gilson, C. B., Gushanas, C. M., Li, Y., & Foster, K. (2020). Defining inclusion: Faculty and student attitudes regarding postsecondary education for students with intellectual and developmental disabilities. *Intellectual & Developmental Disabilities*, 58(1), 65–81. <https://doi-org.ezproxy.losrios.edu/10.1352/1934-9556-58.1.65>

The objectives of the Task Force:

The important Task Force represents the sentiments of the current Council to tackle head-on the complex goal of establishing a true and lasting commitment of our city to provide equity and inclusion in our local governmental systems, enhancing diversity of racial minorities, and seeking outreach to include heretofore marginalized communities in all aspects of the work of our government. This objective is a critical component of what makes Marina a special place for all our residents that will promote creativity and innovation based on DEI.

The DEI Task Force will develop a working framework for embedding DEI into the organizational structure, policies, and practices of the City of Marina as an organization. The Task Force will produce recommendations to the City Council at the conclusion of its work and these will be made public at a regularly scheduled City Council meeting.

The Format of the Task Force:

The Task Force met on Saturdays from 9:00 am-11:00 am on Feb. 17, March 16, May 18, June 15, 2024; the last meeting was held on Sat. October 19, 2024, due to conflicting summer scheduling issues. Few absences occurred and no member was absent more than once.

During each meeting, identified categories were discussed based on the San Luis Obispo document entitled:

RECOMMENDATIONS TO CITY COUNCIL FOR ADVANCING DIVERSITY, EQUITY AND INCLUSION IN THE CITY OF SAN LUIS OBISPO

Diversity, Equity & Inclusion Task Force
January 12, 2021

APPENDIX B: INFORMAL RECOMMENDATIONS & IDEAS – SOURCE COMPILATION pp 14-22

Page 14 of the above document states:

The following is a compilation of informal recommendations, ideas and suggestions generated during the DEI Task Force's time in service. They came from a variety of sources: Learning Session presenters, task force members' experiences, community suggestions, staff input, city models, best practices, etc.

Staff compiled and organized this "laundry list" of recommendations et. al. for utility only – none are ranked or evaluated in the following; they are just listed. This compilation was used to assist the task force as it started to develop its final recommendations for advancing DEI within San Luis Obispo.

The recommendations and ideas (in either column) were not voted on by the task force, nor do the lists imply unanimous agreement or consensus. They do, however, reflect the breadth and diversity of actions the task force considered.

The Marina DEI Task Force chose to focus on the categories listed in the SLO Appendix B as the initial framework for discussions (not the specific recommendations as our agencies are significantly different). From the comprehensive focus areas, the Task Force reviewed, discussed and developed actionable and specific recommendations for the City of Marina. All items discussed were kept in an updated list and approximately the top 25% of each Focus Area category items were chosen in a rank order priority determination. The below represents the top rank ordered recommendations in each of the Focus Area Categories.

Rank Order List I:

- Focus Area: City Structure and Organization
- Focus Area: BIPOC (Black, Indigenous, People of Color) Communities-Public Visibility & Representation

Priority #1

Ensure that city results of any initiatives' outreach are credible in terms of inclusivity and equity of the numbers of respondents/participants, etc.; If not, then re-survey, or consider alternative data analyses (isolate BIPOC survey results), or re-open deadlines to achieve equitable representation of respondent racial groups. Examples: In a survey of 115, with white respondents being 65%, conclusions of "Marina's preferences" should not be made. A community survey with 647 respondents but 59% of survey respondents are white but the population of whites in Marina is 35% requires the BIPOC respondents' responses be analyzed separately on key survey items such as Diversity and Social Equity. All surveys should have a racial breakdown that includes percentages of respondents by race compared to percentage of general racial categories in the Census data for Marina.

Priority #2

As a foundational benchmark for DEI, city will track racial data for all employees (departments and leadership)/councilmembers. Implement a system of metrics to evaluate the effectiveness of DEI initiatives within city operations. This includes setting clear goals and regularly reporting on progress to ensure accountability.

- A. Conduct a comprehensive baseline assessment of current DEI efforts and outcomes across all city departments.
- B. Set specific, measurable, achievable, relevant and time-bound (SMART) goals for DEI integration and outcomes.
- C. Implement a system for regular reporting on DEI metrics to city management and the public, including quarterly updates and an annual DEI progress report.
- D. Use the data collected to identify areas for improvement and adjust strategies accordingly. Hold departments accountable for meeting DEI objectives through performance evaluations and recognition programs.

Priority #3

Ensure that any affordable housing unit application interviews, rentals or home sales include proportional BIPOC individuals for properties under the Marina Housing Element; ensure adequacy of outreach and clear outcome information.

Priority #4

Adopt a tool for scoring of racial equity to be used for budget (Capital Improvement Projects), city services, agreements, projects, etc.; this tool will be intentionally applied to critical city decision making and initiatives.

Priority #5

City implements a long-term commitment for reaching marginalized communities of color on a consistent basis; develop a format that is safe to ask questions, to receive information in ways that can be understood, to regularly meet with city staff, recognizing trusting relationships must develop over an extended period of time that starts now. Prevents "using" BIPOC groups only when we need them to give feedback on a specific project.

Priority #6

Develop a volunteer body to oversee DEI issues, possibly converting current DEI Task Force into a standing committee reporting directly to City Manager/Council; possibly quarterly meeting. This body would be comprised of members from various

community groups, including underrepresented populations. This panel would provide input and feedback to all DEI city related projects and initiatives.

- A. Develop a transparent process for nominating and selecting members of the advisory panel, ensuring as diverse representation as possible across race, ethnicity, gender, sexual orientation, age, and disability status.
- B. Provide comprehensive orientation for panel members of expectations, and the city's current DEI initiatives and challenges.
- C. Schedule regular meetings for the panel to review city projects and initiatives, providing a platform for discussion and feedback.
- D. Organize town halls and listening sessions facilitated by panel members to gather broader community input and perspectives on DEI issues.
- E. Task the panel with producing an annual report on their activities, findings, and recommendations for the city council and public review.

Rank Order List II:

- Focus Area: City Policies & Practices

Priority #1

Carefully word city job posting language that speak to the DEI goals rather than the recruitment of specific persons e.g. reach constituents in historically marginalized communities to participate in key governmental initiatives. The outreach for recruitment of minority applications can be expanded to hiring consultant from relevant alumni associations; promote internships that allow in-person demonstration of skills and strengths and not just from standard interview processes. Groups with proven track records to access BIPOC applicants can be accessed, such as HBCU (Historical Black Colleges & Universities).

Priority #2

Insert City DEI values statements/commitment into General Plan Vision and Guiding Principles. Create strong, clear goals, vision, and mission around DEI; e.g. "Social justice is our value". Clear, uncompromising message from Council that attitudes of racism, discrimination are not acceptable.

Priority #3

Adopt policy and practices to promote underrepresented communities to have seat on City-controlled commissions, boards, advisories, committees. For example, CA AB979 attempts to create more opportunities for underrepresented communities. Currently, Marina has interview questions related to proven experience in DEI are asked for city positions candidates (but not for Commissioners). The City does specific outreach to potential applicants of color in wide geographical regions, rather than traditional posting and emails about vacancies. However, there are no points given for candidates with higher experience involvement with DEI.

Priority #4

Ensure that the pool of applicants is representative of the population served (if not, re-open or delay search until criteria met). The search committee, can include a DEI representative with recognized qualifications from outside the organization. The representative initial pool of qualified applicants is critical to the hiring process if the goal is to be intentional about diversity and inclusion. A non-voting DEI expert can assist with the process and methods of establishing an appropriate candidate pool e.g. vetting the types of interview questions to be asked.

Priority #5

Ensure that job descriptions do not eliminate viable candidates due to education or experience criteria. Candidates who can meet the job description criteria post hiring, or alternative experience criteria can be a way to recruit non-traditionally qualified persons who may become excellent employees if given an opportunity for hire.

Rank Order List III:

- Focus Area: City-led Economic Development/Minority Business Support & Attraction
- Focus Area: City-sponsored Activities-Promoting Awareness & Inclusion
- Focus Area: Multi-cultural Center/ Safe Space/ A Hub/ Cultural Center

Priority #1

Begin outreach to minority businesses in small group discussion for needs assessment hosted by City with assistance from minority civic associations.

Priority #2

Create incentives for qualifying businesses such as incentives for remodel/ expansion/ compliance to DVSP (Downtown Vitalization Specific Plan) criteria, expedited permitting, etc.

Priority #3

Focus first on **existing** minority businesses, e.g. racial minority/women owned businesses with the idea that money stays in Marina with a local focus rather than promoting big box stores; to also curb the gentrification and displacement that can occur.

Priority #4

Establish a tool for City “Community Outreach Guide” that, in a checklist format, specifies necessary minimal types of outreach for minorities for all City programming/services/events.

Priority #5

City to continue to update the Marina Restaurant Guide.

Priority #6

Develop ways to incentivize improvements under “non-conforming uses” once DVSP approved. Keep in mind the phrase “Nothing for us, without us”.

Rank Order List IV:

- Focus Area: Law enforcement/Marina Police Dept/Community
- Focus Area: City as Influencer

Priority #1

Compliance with all the mandatory training/Policy & Procedures. Every police department has a myriad of legal mandates to implement and to uphold e.g. ABLE (Active Bystander Law Enforcement, De-escalation training, RIPA- Racial ID Profiling Act), etc. However, the public should know about the general responsibilities, as well as have a transparent report card of Marina’s Police Department specifically. Goal is to not just meet minimal standards but to enact other interventions designed specifically for a local community that goes beyond minimum standards.

Priority #2

Transparency of current functioning of police dept. Explain/post RIPA link on Marina website (Racial Identity Profiling Act); include this in the Annual Police Report presented to the public.

Do a community survey on perception of how Police is doing. Absolute need for the survey to reach POC and disadvantaged communities if such a survey were conducted, otherwise it is an invalid study and no conclusions should be drawn from this.

Priority #3

Building Trust. Our goal is not to “eliminate racism” but rather to acknowledge its reality, ameliorate, restore and prevent racially motivated incidents/practices. Term used is “Procedural justice”. Due to power imbalances, it is more incumbent upon police to bridge trust issues. Even training police to interact with a smile and friendly disposition first is useful. Regular outreach to marginalized communities through civic, school, non-profit community organizations (including churches, temples, etc.) is recommended.

Priority #4

Community Policing. To augment current police officer personnel, hire 2 Community Service Officer s (CSO) to handle non-violent and non-emergency situations, including homeless encampments. These CSOs can be assigned specific communities to promote consistent, friendly, dedicated police representatives available for dialogue and conversations, create an accessible presence for youth.

Conclusions:

At the final meeting, the group expressed the importance of the Task Force work of ensuring that inclusion, diversity and equity will be valued, demonstrated and celebrated in all the City of Marina's governance, governmental public service and community work. People of all ages from diverse and historically underrepresented communities will be welcomed, involved, recognized and served.

We wish to sincerely thank the dedicated nine member DEI Task Force that deliberated with open and sincere dialogue about difficult topics, holding respect for all opinions, and committing to this important task by giving up valuable family and weekend time to produce these results. Without such highly qualified and diverse members, the DEI Task Force could not have accomplished such meaningful results. It is the recommendation of this Task Force that the work of the DEI Task Force be continued for implementation by forming a committee of the City Council to regularly meet and report back to the Council to approve actions.

This report will be submitted to the Marina City Council in January of 2025 for review and determination of next steps.

January 15, 2025

Item No. **13b**

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of January 22, 2025

City Council consider adopting Resolution No. 2025, authorize the City Manager to execute a Public Improvement and Reimbursement Agreement for the rehabilitation of the City of Marina Arts Village Project.

**THE STAFF REPORT FOR THIS ITEM
WILL BE PRESENTED AT THE COUNCIL MEETING ON JANUARY 22, 2025**

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of January 21, 2025

**CITY COUNCIL CONSIDER INTRODUCING ORDINANCE NO. 2025,
AMENDING ORDINANCES NOS. 90-8, 86-6, 85-3, AND 79-12 TO REVISE
THE COMPENSATION FOR MAYOR AND COUNCILMEMBERS**

REQUEST:

It is recommended that the City Council consider:

1. Consider introducing Ordinance No. 2025-, amending Ordinances Nos. 90-8, 86-6, 85-3, and 79-12 to revise the compensation for mayor and councilmembers
2. Provide direction regarding Mayor and Councilmember benefits.

BACKGROUND:

The attached ordinance (**EXHIBIT A – Proposed Ordinance**) is based on the direction from Council at the March 5th, 2024 meeting, to set the salary for the Mayor at \$2,250 and Councilmembers at \$2,000 per month. After Council discussion, a motion was passed directing staff to conduct further research regarding benefits packages, including current benefits offered to City employees.

As previously noted in the March 5th, 2024 report, the City of Marina is a charter city under California state law. Under the city’s charter, the City Council has the authority to adopt an ordinance to increase salary for the mayor and city councilmembers.

The salary for the mayor and city councilmembers was last increased almost 34 years ago on September 4, 1990. (**EXHIBIT C, Ordinance No. 90-8**). Since that time, the cost of living alone has increased more than 300%. Additionally, as the city has grown in population and complexity, the hours required, and resources needed to prepare for and attend city council meetings and perform other functions of the city council have increased significantly. The current salary for the mayor is set at \$250 per month and a city councilmember at \$200 per month. These salaries are some of the lowest in the Monterey County area.

The California Legislature recognized this problem in 2023 and adopted Senate Bill 329 (Dodd) which authorized general law city council’s to be able to enact an ordinance to provide a salary for a mayor and councilmembers based upon the population of the city and authorized the ability for that amount to be increased to not exceed 5% for each calendar year from the operative date of the last adjustment of the salary.

While the City of Marina is not a general law city and thus SB 329 is not applicable, as a reference point, SB 329 authorized cities with populations up to 35,000 to pay their city councilmembers salaries up to \$950 per month. The goal of the bill was to address recent inflationary increases and economic realities and remove barriers to achieving more equitable representation in local government by making it easier for public servants to balance careers and personal obligations. SB 329 had findings to help city councils become more diverse because increased compensation can help individuals from across different income levels receive sufficient income from their service to help ensure that they can continue to serve the public and support their families making it easier for members of marginalized communities to serve.

The League of California Cities supported SB 329 and noted that lengthy time commitments and limited pay discourage many, especially low-income residents, single parents, people of color, and young people, from running for public office.

ANALYSIS:

An updated salary and benefit survey (**EXHIBIT B - Survey**) comparing the City of Marina salary and benefits to our neighboring peninsula cities is attached. As is reflected in the survey, Monterey, Seaside, and Sand City cover the costs of health, dental and vision insurance for the Mayor and Council. Pacific Grove Mayor and Councilmembers are eligible to participate in health coverage, but the City does not cover the cost. The City of Del Rey Oaks covers the costs vision insurance only. Currently the City of Marina does not cover the costs of any health benefits for the Mayor or Council.

The City Council also requested that staff survey cities regarding auto allowance, cellphone, travel reimbursement and childcare reimbursement. The City of Sand City was the only City to offer a car allowance for the Mayor only of \$300 and provides City issued cell phones. None of the other cities provide auto allowance or cell phone stipends. We are still receiving responses regarding travel reimbursement from the surveyed cities and will that information provide prior to the January 22, 2025 Council meeting.

Although none of the surveyed cities offered childcare reimbursement, the City of Marina may be able to provide childcare through our recreational programming at the Community Center, not only for Council, but for members of the public attending City Council meetings.

As reference, the process for annual salary increases and benefit package changes for employees is conducted through a budgetary process, looking at the current financial position of the City, as well as an overview of committed funds and reserves. Additionally, average salaries, benefits and labor agreements of comparable cities are surveyed, to ensure that employee salaries and benefits align with current labor market conditions.

FISCAL IMPACT

The impact of the proposed salary changes only would require an additional ongoing costs of \$123,000. If benefits for health, dental and vision are included, that would require an additional \$123,600. The total costs of salary increases and benefits are approximately \$246,600 per year.

CONCLUSION:

This request is submitted for City Council consideration and direction.

Respectfully submitted,

Belinda Varela, Director
Human Resources & Risk Management
City of Marina

REVIEWED/CONUR:

Layne Long
City Manager
City of Marina

ORDINANCE NO. 2025-

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MARINA
AMENDING ORDINANCES NOS. 90-8, 86-6, 85-3, AND 79-12
TO REVISE THE COMPENSATION FOR MAYOR AND COUNCILMEMBERS

WHEREAS, the compensation for the mayor and city councilmembers was last increased over 34 years ago on September 4, 1990; and

WHEREAS, since that time, the cost of living alone has increased more than 300%; and

WHEREAS, as the city has grown in population and complexity, the hours required, and resources needed to prepare for and attend city council meetings and perform other functions of the city council have increased significantly; and

WHEREAS, the current salary for the mayor is set at \$250 per month and a city councilmember at \$200 per month; these salaries are some of the lowest in the Monterey County area; and

WHEREAS, the California Legislature recognized the low compensation for members of city councils as a problem in 2023 and adopted Senate Bill 329 (Dodd) which authorized general law cities to enact an ordinance to increase compensation for each member of a city council based upon the population and authorized that amount to be increased by up to 5% for each calendar year from the operative date of the last adjustment; and

WHEREAS, although the City of Marina is not a general law city and thus SB 329 is not applicable, the goal of the bill was to address inflationary increases and economic realities and remove barriers to achieving more equitable representation in local government by making it easier for public servants to balance careers and personal obligations; and

WHEREAS, the intent of SB 329 was to assist city councils in become more diverse because increased compensation can help individuals from across different income levels receive sufficient income from their service to help ensure that they can continue to serve the public and support their families making it easier for members of marginalized communities to serve;

WHEREAS, the City Council of the City of Marina finds that, consistent with the findings of SB 329, increasing the compensation for it councilmembers would facilitate equitable representation in local government by making it easier for public servants to balance careers and personal obligations, and increase the opportunity for individuals across different income levels, as well as those individuals in marginalized communities, to participate in public service; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MARINA DOES ORDAIN AS FOLLOWS:

1. Ordinance Nos. 90-8, 86-6, 85-3, and 79-12 Amended. Ordinance No. 90-8, adopted on September 4, 1990, Ordinance No. 86-6, adopted on May 6, 1986, Ordinance No. 85-3, adopted on May 21, 1985, and Ordinance No. 79-12, adopted on September 26, 1979, all of which relate to the compensation for Mayor and Councilmembers, are hereby amended to read in their entirety as follows:

- a. Compensation. Each Councilmember shall receive compensation of \$2,000 per month, and the directly elected Mayor shall receive compensation of \$2,250 per month.
 - b. Reimbursement. The compensation prescribed by this ordinance are inclusive of vehicle expenses incurred in the performance of duties within the boundaries of the City but are exclusive of any other amount payable to a member of the Council as reimbursement for other actual and necessary expenses incurred in the performance of official duties.
 - c. Effective Date. This ordinance shall take effect and be in force 30 days after adoption.
2. Posting of Ordinance. Within fifteen (15) days after the passage of this ordinance, the City Clerk shall cause it to be posted in the three public places designated by resolution of the City Council.

The foregoing ordinance was introduced at a regular meeting of the City Council of the City of Marina duly held on January 22, 2025, and was passed and adopted at a regular meeting duly held on _____, by the following vote:

AYES, COUNCIL MEMBERS:

NOES, COUNCIL MEMBERS:

ABSENT, COUNCIL MEMBERS:

ABSTAIN, COUNCIL MEMBER:

Bruce C. Delgado, Mayor

ATTEST:

Anita Sharp, Deputy City Clerk

EXHIBIT B

City	Council Salary	Mayor Salary	Health	Dental	Vision	Auto Allowance	Cell phone Internet Stipend	Childcare Reimbursement	Cash in lieu of benefits
Marina	\$2,000.00	\$2,250.00	No	No	No	No	No	No	No
Del Rey Oaks	\$100.00	\$225.00	No	Yes	No	No	No	No	No
Monterey	\$965.25	\$1,417.50	Yes	Yes	Yes	No	No	No	No
Pacific Grove	\$420.00	\$700.00	Eligible but member pays full cost of premiums			Parking Permits Only	No	No	No
Sand City	\$950.00	\$1,450.00	Yes	Yes	Yes	\$300 Mayor Only	Yes - City issued Cell phone	No	No
Seaside	\$395.42	\$395.42	Yes	Yes	Yes	No	No	No	No

COUNCIL SALARY	
Average	\$805.11

MAYOR SALARY	
Average	\$1,072.99

ORDINANCE NO. 90-8

AN ORDINANCE AMENDING ORDINANCES 79-12, 85-3
AND 86-6 SO AS TO REVISE THE COMPENSATION
PAID TO COUNCILMEMBERS AND ELIMINATE
THE MONTHLY VEHICLE EXPENSE
ALLOWANCE

-oOo-

THE CITY COUNCIL OF THE CITY OF MARINA DOES ORDAIN AS FOLLOWS:

1. Ordinance Nos. 79-12, 85-3 and 86-6 Amended. Ordinance No. 79-12, adopted on September 26, 1979, Ordinance No. 85-3, adopted on May 21, 1985, and Ordinance No. 86-6, adopted on May 6, 1986, all of which relate to the compensation for councilmembers and the mayor, are hereby amended in part by deleting paragraphs 2 and 3 of Ordinance No. 79-12, as amended by Ordinance No. 85-3 and Ordinance No. 86-6, and revising same to read in its entirety as follows:

"2. Compensation. Each councilmember shall receive a salary in the sum of \$200.00 per month, and the directly elected mayor shall receive a salary of \$250.00 per month.

3. Reimbursement. The salaries prescribed by this ordinance are inclusive of vehicle expenses incurred in the performance of duties within the boundaries of the City but are exclusive of any other amount payable to a member of the Council as reimbursement for other actual and necessary expenses incurred in the performance of official duties."

2. Effective Date. This ordinance shall take effect and be in force, pursuant to Government Code Section 36516.5 commencing with the new terms of office for councilmembers and mayor following the next municipal election.

1 3. Posting of Ordinance. Within fifteen (15) days after the
2 passage of this ordinance, the City Clerk shall cause it to
3 be posted in the three public places designated by resolution
4 of the City Council.

5 The foregoing ordinance was introduced at a regular
6 meeting of the City Council of the City of Marina duly held
7 on August 21, 1990, and was passed and adopted at a regular
8 meeting duly held on September 4, 1990, by the following vote:

9 AYES: COUNCIL MEMBERS: Takali, Blake, Kosorek, Yates and Mayor
10 Takahashi.

11 NOES: COUNCIL MEMBERS: None

12 ABSENT: COUNCIL MEMBERS: None

13 
14 George J. Takahashi, Mayor

15 ATTEST:

16 
17 Joy P. Junsay, City Clerk

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of January 21, 2025

**CITY COUNCIL TO CONSIDER APPROVING EXCEPTION TO THE
180-DAY WAITING PERIOD TO HIRE A CALPERS RETIRED
ANNUITANT IN ACCORDANCE WITH GOVERNMENT CODE
SECTIONS 7522.56 AND 21221(h)**

RECOMMENDATION:

It is recommended that the City Council:

1. City Council consider adopting Resolution No. 2025-, authorizing the appointment of Doug McCoun, as a retired annuitant to the vacant position of Interim Fire Chief.

BACKGROUND:

Government Code Section 7522.56 requires retired annuitants to be separated from employment for at least 180 days before returning to work for an employer in the same retirement system from which they receive a pension. An exception may be made in certain situations, if the governing body adopts a resolution to waive the waiting period for separation. The waiver allows an employer to appoint a retiree to positions such as an interim Fire Chief and other unique managerial or executive positions.

Additionally, the exception to the 180 day, indicates the retired annuitant employment must meet all the requirements from CalPERS. Requirements include, before the date of hire, the employer must have in place an active recruitment for a permanent replacement for the vacant position, the work must be for a limited duration, the appointment can only be made once to the vacant position, compensation cannot be less than the minimum or exceed the maximum for the vacant position as listed on the employer's publicly available pay schedule and the retired annuitant cannot receive any benefit, incentive, compensation in lieu of benefits, or other form of compensation in addition to the hourly pay rate. Lastly, The appointment must be approved by the employer's governing body, in a public meeting, and must be approved as an action item, rather than on a consent calendar.

ANALYSIS:

Government Code Section 21221(h) allows the governing body of a public agency to appoint a retiree to a vacant position during the recruitment to permanently fill the vacancy or during an emergency to prevent stoppage of public business. The previous Fire Chief retired on December 31, 2024. The City will retain an external recruiter to assist with the open recruitment process. A lengthy vacancy could cause a lapse in Fire Chief duties and does not allow a transition period for a new Fire Chief. In addition, the Fire Department duty chief coverage would have a lapse in coverage for a significant time period, creating a hardship for the department, as Fire staff would need to schedule the additional coverage hours.

Pursuant to Government Code section 7522.56 the City must provide CalPERS a certification resolution when hiring a retiree before 180 days has passed since the incumbents retirement date. The employment agreement must be reviewed by the governing body ("**EXHIBIT A**").

Due to the critical nature of the duties and responsibilities associated with the position of Fire Chief and the requirement to ensure the continued operational service to the community until a new full-time replacement may be recruited, it is necessary and most efficient for Doug McCoun to return on a temporary basis in a retired annuitant capacity. The Retired Annuitant position is a non-benefited position limited to 960 hours per fiscal year. The duration of the contract position will be up to (12) twelve months with a termination date of December 30, 2025. Should the recruitment and transition process be completed prior to this date or the limited hours be reached, the contract may end prior to this termination date. Staff is recommending the City Council's authorization to have Doug McCoun appointed into the Interim, Fire Chief position, to work on a temporary basis.

FISCAL IMPACT:

Should the City Council approve this request, there is adequate funding in the FY 2023-2025 Budget and is contained in the General Fund, Fire Department budget, and Permanent Salaries;

CONCLUSION:

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

Respectfully submitted,

Belinda Varela,
Director, Human Resources and Risk Management
City of Marina

REVIEWED/CONCUR:

Layne P. Long
City Manager
City of Marina

RESOLUTION NO. 2025-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA
APPROVING EXCEPTION TO THE 180-DAY WAITING PERIOD TO HIRE A
CALPERS RETIRED ANNUITANT IN ACCORDANCE WITH GOVERNMENT
CODE SECTIONS 7522.56 AND 21221(h)

WHEREAS, in compliance with Government (Gov.) Code section 7522.56 of the Public Employees' Retirement Law, the City of Marina must provide CalPERS this certification resolution when hiring a retiree before 180 days has passed since their retirement date; and

WHEREAS, Doug McCoun retired from the City of Marina in the position of Fire Chief, effective December 31, 2024; and

WHEREAS, Gov. Code section 7522.56 requires that post-retirement employment commence no earlier than 180 days after the retirement date, which is June 30, 2025, without this certification resolution; and

WHEREAS, Gov. Code section 7522.56 provides that this exception to the 180-day wait period shall not apply if the retiree accepts any retirement-related incentive; and

WHEREAS, the City of Marina and Doug McCoun certify that Doug McCoun has not and will not receive any retirement-related incentive; and

WHEREAS, an appointment under Gov. Code section 21221(h) requires the retiree is appointed into the interim appointment during the recruitment for a permanent appointment; and

WHEREAS, the governing body has authorized the search for a permanent appointment; and

WHEREAS, the City of Marina hereby appoints Doug McCoun as a retired annuitant to the vacant position of (Interim) Fire Chief for the City of Marina under Gov. Code section 21221(h), effective January 27, 2025; and

WHEREAS, this Gov. Code section 21221(h) appointment shall only be made once and therefore will end on December 30, 2025; and

WHEREAS, the entire employment agreement, contract or appointment document between Doug McCoun and the City of Marina has been reviewed by this body and is attached herein; and

WHEREAS, no matters, issues, terms or conditions related to this employment and appointment have been or will be placed on a consent calendar; and

WHEREAS, the employment shall be limited to 960 hours per fiscal year for all CalPERS employers; and

WHEREAS, the compensation paid to retirees cannot be less than the minimum nor exceed the maximum monthly base salary paid to other employees performing comparable duties, divided by 173.333 to equal the hourly rate; and

WHEREAS, the maximum base salary for this position is \$19,843 and the hourly equivalent is \$114.48, and the minimum base salary for this position is \$11,622 and the hourly equivalent is \$67.05; and

WHEREAS, the hourly rate paid to Doug McCoun will be \$106.46; and

WHEREAS, Doug McCoun has not and will not receive any other benefit, incentive, compensation in lieu of benefit or other form of compensation in addition to this hourly pay rate; and

WHEREAS, sufficient funding is included in the FY 2023-25 budget and contained within the General Fund, Fire Department budget, and Salary accounts.

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

1. Certify the nature of the employment of Doug McCoun as described herein and detailed in the attached employment contract and that this appointment is necessary to fill the critically needed position of Interim Fire Chief for the City of Marina by January 27, 2025 due to the critical nature of the duties and responsibilities associated with the position of Fire Chief and the requirement to ensure that such are continued to be applied until a new, full-time replacement may be recruited, it is necessary and most efficient for Mr. McCoun to return, on a temporary basis until recruitment and/or orientation is completed, and;

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on January 21, 2025, by the following vote:

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

ABSTAIN: COUNCIL MEMBERS:

ATTEST:

Bruce C. Delgado, Mayor

Anita Sharp, Deputy City Clerk

CITY OF MARINA EMPLOYMENT AGREEMENT – RETIRED ANNUITANT
TO PERFORM SPECIALIZED AND TEMPORARY SERVICES

This agreement is entered into January 27, 2024 by and between the CITY OF MARINA, a municipal corporation, hereafter referred to the “City” and Retired Annuitant Douglas McCoun, hereafter referred to as “Employee”.

WHEREAS, the current critical vacancy of a Fire Chief in the Fire Department, the City is in immediate need of a temporary employee to perform the services of a Fire Chief; and

WHEREAS, Doug McCoun possesses the requisite specialized skills and institutional knowledge needed by the City and is available to provide services as Fire Chief, no later than December 30, 2025 or upon the successful completion of the the recruitment and transition of the new Fire Chief, whichever comes first; and

WHEREAS, Doug McCoun as a Public Employees Retirement System (“PERS”) annuitant, is limited in their ability to accept public employment pursuant to Government Code Sections 21224(A); and

WHEREAS, Doug McCoun is able to provide temporary services to the City of Marina under the terms of this Agreement and within the constraints of Government Code Section 21224(a) as a PERS annuitant and City desires to hire Doug McCoun on these terms to provide specialized services of a limited duration, which is not anticipated to exceed twelve (12) months.

NOW THEREFORE, in consideration of the above stated desires and the mutual covenants, terms and conditions, herein contained, the parties hereto mutually and freely agree as follows:

SECTION 1 – EMPLOYMENT CONDITIONS AND DUTIES

a. Employee is appointed by and shall serve at the pleasure of the City Manager. Employee has performed their due diligence to confirm with PERS that they may accept this temporary appointment as a PERS annuitant.

b. The Employee shall be responsible for performing duties of the Fire Chief position and other duties and special projects as assigned.

SECTION 2 – EMPLOYMENT TERM

a. The City agrees to employ Employee and Employee agrees to be employed and remain in the employment of the City for a term beginning January 27, 2025, and ending not later than December 30, 2025 or upon the successful completion of the the recruitment and transition of the new Fire Chief, whichever comes first. This is an at-will position and Employee has no property interest in the position.

b. Nothing in this Agreement shall prevent, limit, or otherwise interfere with the rights of the City to terminate the services of the Employee at any time during such employment terms or any renewal thereof subject to the provisions as set forth in this agreement.

c. Nothing in this Agreement shall prevent, limit, or otherwise interfere with the right to resign at any time from this position with the City, subject to the provisions as set forth in this agreement.

SECTION 3 – EMPLOYEE RESIGNATION

In the event the Employee terminates this Employment Agreement by voluntary resignation, in writing, before expiration of the employment terms or any renewal(s) thereof Employee shall not be entitled to any severance pay but shall be entitled to payment in full for consideration during pay period. In the event that the Employee voluntarily resigns this position before normal expiration date of the employment terms or any renewal they shall give the City at least ten (10) days advanced written notice unless the parties agree otherwise. The Employee, should they resign, shall be paid for any earned salary to which they may be entitled as of the final day on City payroll.

SECTION 4 – EMPLOYMENT TERMINATION

Employee serves in an at-will capacity as Fire Chief in Fire Department, assigned to assist the department during the period of time stated in this agreement. The City may terminate or remove the Employee with or without cause.

SECTION 5 – WORK HOURS

The City Manager shall coordinate the work schedule based upon needs of the City.

SECTION 6 – SALARY

The City shall pay the Employee for all services rendered and worked pursuant to this agreement at \$106.46 per hour, which represents the annual salary of the Fire Chief position, divided by twelve months and divided again by 173.333, as required by Government Code Section 21224(a). Employee's salary will be paid on a bi-weekly basis in conformance with the City's established pay periods and pay days; although Employee is required by Government Code Sections 21224(a) to be compensated on an hourly basis. The Employee shall not receive benefits, incentives or compensation in lieu of benefits, sick leave, holiday, vacation pay or any other form of compensation in addition to the hourly rate during his employment under this employment agreement.

SECTION 7 – INDEMNIFICATION

If the employee is named as a party in litigation relating to Employee's actions or inactions as a City employee, the City shall defend Employee and pay any judgment which may be entered against Employee, consistent with the terms of applicable law including Government Code 810 et seq.

SECTION 8 – ENTIRE AGREEMENT AND AMENDMENTS

a. This agreement supersedes any and all other agreements between the parties hereto with respect to the employment of the Employee by the City and contains all of the covenants and agreements between the parties with respect to such employment. Each party to this Agreement acknowledges that no representations, inducement, promise, or agreements have been made by any party or anyone acting on behalf of any party orally or otherwise which are not embodied herein.

b. No other agreement, statement or promise not contained in this Agreement shall be valid or binding or shall be used in interpreting the meaning of this Agreement.

c. Amendments, modifications or changes may be made to this Agreement and shall become effective on the date contained therein when executed in writing and mutually signed by both parties to this Agreement.

d. This Agreement and any amendments, modifications or changes thereto shall be binding upon the City during its term.

e. This Agreement and any amendments, modifications or changes thereto shall be binding upon the Employee and inure to the benefit of the heirs at law and executors of the Employee.

SECTION 9 – SEVERABILITY

If any provision or any portion hereof is held to be unconstitutional invalid or unenforceable, the remainder to this Agreement or portion thereof shall be deemed severable, shall not be affected, and shall remain in full force and effect.

"EMPLOYEE"

"CITY"

Doug McCoun

Layne Long, City Manager