

RESOLUTION NO 2015-79

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA RECEIVING THE CITY 2015-16 PROPOSED BUDGET UPDATES, APPROVE FY14-15 BUDGET AMENDMENTS, APPROVE THE ALLOCATION ACCORDINGLY OF ABRAMS B BOND PROCEEDS TO THE CITY CAPITAL PROJECT FUNDS 62, AUTHORIZING THE FINANCE DIRECTOR TO MAKE THE NECESSARY ACCOUNTING AND BUDGETARY ENTRIES, AND PROVIDING DIRECTION TOWARDS BUDGET ADOPTION

WHEREAS, FY14-15 budget amendments are provided as **EXHIBIT A** and;

WHEREAS, the FY15-16 proposed budget updates are provided as **EXHIBIT B** and;

WHEREAS, Staff presented a summary of the above material to the Council, received and answered questions and;

WHEREAS, as the City's fiscal year begins on July 1st; Staff request Council direction towards budget adoption before June 30th.

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

1. Receive the City 2015-16 proposed budget updates,
2. Approved FY14-15 budget amendments, and
3. Approved the allocation accordingly of Abrams B bond proceeds to the City Capital Projects Fund 62, and
4. Authorized the Finance Director to make the necessary accounting and budget entries, and
5. Provides further direction.

PASSED AND ADOPTED by the City Council of the City of Marina at a regular meeting duly held on the 16th day of June, 2015, by the following vote:

AYES, COUNCIL MEMBERS: Amadeo, Brown, Morton, Delgado

NOES, COUNCIL MEMBERS: None

ABSTAIN, COUNCIL MEMBERS: None

ABSENT, COUNCIL MEMBERS: O'Connell

Bruce C. Delgado, Mayor

ATTEST:

Anita Flanagan, Deputy City Clerk

EXHIBIT A

City of Marina						
FY14/15 Estimates - EXPENDITURES						
Changes from Mid-Year Report to Now						
FUND	DEPT	ACCOUNT	DESCRIPTION	5/5/2015 Estimate	Updated Budget	Incr/Decr
11	111	66310-0000	Community Organization Contributions	\$ -	\$ 3,000	\$ 3,000
11	112	62000-0000	Charges from other dept/funds	\$ 26,200	\$ -	\$ (26,200)
11	112	65892-0000	Prof Svcs - Labor Negotiator (Liebert Cassidy Whitmore)	\$ -	\$ 30,000	\$ 30,000
11	112	65893-0000	Prof Svcs - Claim Administration	\$ 50,000	\$ 20,000	\$ (30,000)
11	116	66151-0000	Memberships - MCCVB	\$ 42,000	\$ 48,000	\$ 6,000
11	122	65380-0000	CCIS Contract Svcs (Computer Network)	\$ 50,000	\$ 70,000	\$ 20,000
11	122	65890-0011	Prof Svcs - Fee Study	\$ 40,000	\$ -	\$ (40,000)
11	122	66420-0000	Insurance - Liability & Fidelity Bonds	\$ 184,800	\$ 252,000	\$ 67,200
11	122	69117-0000	Interfund Transfer (To Fund 17) * (approved in mid-yr report)	\$ -	\$ 13,072	\$ 13,072
11	122	69119-0000	Interfund Transfer (To Fund 19) * (approved in mid-yr report)	\$ -	\$ 55,783	\$ 55,783
11	122	69131-0000	Interfund Transfer (To Fund 31) * (approved in mid-yr report)	\$ -	\$ 1,395	\$ 1,395
11	122	69153-0000	Interfund Transfer (To Fund 53) * (approved in mid-yr report)	\$ -	\$ 49,544	\$ 49,544
11	126	65890-0001	Prof. Services - Preston Park	\$ 80,000	\$ 325,000	\$ 245,000
11	126	69162-0000	Interfund Transfer (To Fund 62 - 000 Interest Income)	\$ -		\$ -
11	126	69162-0000	Interfund Transfer (To Fund 62 - 113 Community Center Improv)	\$ -		\$ -
11	126	69162-0000	Interfund Transfer (To Fund 62 - 114 Council Chambers Improv)	\$ -	\$ 1,692	\$ 1,692
11	126	69162-0000	Interfund Transfer (To Fund 62 - 115 Public Safety Bdg Improv)	\$ -	\$ 5,655	\$ 5,655
11	126	69162-0000	Interfund Transfer (To Fund 62 - 202 Comm.Center Improv)	\$ -	\$ 251	\$ 251
11	126	69162-0000	Interfund Transfer (To Fund 62 - 204 Public Safety Bdg Improv)	\$ -	\$ 5,781	\$ 5,781
11	141	60140 0000	Overtime (Fire Dept)	\$ 180,000	\$ 200,000	\$ 20,000
11	141	60140-0000	Overtime (Police Dept)	\$ 340,000	\$ 410,000	\$ 70,000
11	141	64262-0000	Frontline Law Enforcement (PCRS)	\$ 227,500	\$ -	\$ (227,500)
11	161	65890- 8003	Housing Element	\$ 37,900	\$ -	\$ (37,900)
11	145	60110-0000	Permanent Salaries	\$ 1,257,600	\$ 1,337,600	\$ 80,000
11	211	65650-0000	Engineering Services (revenue funded)	\$ 240,000	\$ 80,000	\$ (160,000)
11	211	65650-0001	Engineering Svcs - Staff Augmentation	\$ 69,200	\$ 90,000	\$ 20,800
11	211	65891-4041	Engineering - AMCAL	\$ -	\$ 15,000	\$ 15,000
11	211	65891-4042	Engineering - Veterans Admin Bdg	\$ -	\$ 25,000	\$ 25,000
11	211	65891-4044	Engineering - CalAM	\$ -	\$ 2,000	\$ 2,000
11	211	65891-4050	Engineering Cost - Mariott	\$ -	\$ 20,000	\$ 20,000
11	211	65891-4052	Engineering Cost - Cinemark	\$ -	\$ 15,000	\$ 15,000
11	211	65891-4053	Engineering Cost - Dunes Phase1C	\$ -	\$ 82,900	\$ 82,900
11	211	65891-4054	Engineering Cost - 9th St Improvements	\$ -	\$ 15,000	\$ 15,000
11	211	65891-4055	Engineering Cost - Dunes CFD	\$ -	\$ 83,000	\$ 83,000
11	213	tbd	Fuel Tank/Equipment Maintenance	\$ -	\$ 10,000	\$ 10,000
11	213	63720-0000	Maintenance - HVAC	\$ 20,000	\$ -	\$ (20,000)
11	214	63660-0000	Maintenance - Vehicle	\$ 56,600	\$ 80,000	\$ 23,400
11	141	67112	Capitalized Equipment - minus \$15k (meter reader)	\$ 225,000	\$ 210,000	\$ (15,000)
11	213	67010-0000	Capitalized Equipment + plus \$15k (meter reader)	\$ 160,000	\$ 15,000	\$ (145,000)
				\$ 3,286,800	\$ 3,571,673	\$ 284,873

City of Marina
 Development Activity Fund 50 - Summary
 Budget Summary

Dept #	SUMMARY	Beg. Fund Balance 7/1/2014	FY 2014-15 Estimates				FY 2015-16 Estimates			
			Estimated Revenues	Estimated Expenditures	Revenue Over/(Under)	End Fund Balance 6/30/2014	Estimated Revenues	Estimated Expenditures	Revenue Over/(Under)	End Fund Balance 6/30/2015
150	Development Activity Fund - Operations	114,564	-	27,800	(27,800)	86,764	-	-	86,764	
510	Marina Heights - Litigation	(174)	-	-	-	(174)	-	-	(174)	
512	Marina Heights - Entitlement	(397,671)	-	-	-	(397,671)	-	-	(397,671)	
513	Marina Heights - Permit	0	-	-	-	0	-	-	0	
520	Marina Station - Litigation	2,832	-	-	-	2,832	-	-	2,832	
522	Marina Station - Entitlement	-	-	-	-	-	-	-	-	
523	Marina Station - Permit	-	-	-	-	-	-	-	-	
530	Cypress Knolls - Litigation	-	-	-	-	-	-	-	-	
531	Cypress Knolls - Negotiation	150	-	-	-	150	-	-	150	
532	Cypress Knolls - Entitlement	-	-	-	-	-	-	-	-	
533	Cypress Knolls - Permit	-	-	-	-	-	-	-	-	
534	Cypress Knolls - Renegotiation	-	62,000	67,000	(5,000)	-	-	-	(1,169,574)	
540	The Dunes - Litigation	(1,164,574)	-	-	-	(1,169,574)	-	-	(1,169,574)	
541	The Dunes - Negotiation	174	-	-	-	174	-	-	174	
542	The Dunes - Entitlement	(167,865)	76,130	31,200	44,930	(122,955)	-	-	(122,955)	
543	The Dunes - Permit	(4,529)	-	25,000	(25,000)	(29,529)	-	-	(29,529)	
561	Airport Economic Development Area	(12,888)	37,823	-	37,823	24,935	-	-	24,935	
560	Airport Business Park - Pre Negotiation	-	-	-	-	-	-	-	-	
570	Airport Golf Resort - Pre Negotiation	-	-	-	-	-	-	-	-	
Total Development Activity Fund 50		(1,630,000)	175,953	151,000	24,953	(1,605,047)	-	-	(1,605,047)	

EXHIBIT B

EXHIBIT B

**City of Marina
Budget Summary**

50-534

DEVELOPMENT ACTIVITY FUND - CYPRESS KNOLLS RENEGOTIATIONS (FUND 50 DEPT 534)

DEV. ACT. FUND - CYPRESS KNOLLS RENEGOTIATIONS	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
Beginning Fund Balance, July 1	\$(441,046)	\$(757,386)	\$(977,698)	\$(1,107,184)	\$(1,190,237)	\$(1,164,574)	\$(1,169,574)
Total Revenues	\$ -	\$ 29,425	\$ -	\$ -	\$ -	\$ 62,000	\$ -
Expenditures							
Personnel	290	763	126	-	-	-	-
Services & Supplies	275,368	192,894	93,371	46,551	-	67,000	-
Capital Outlay	-	-	-	-	-	-	-
Transfers	40,682	56,080	35,990	10,838	-	-	-
Total Expenditures	\$ 316,340	\$ 249,737	\$ 129,487	\$ 57,389	\$ -	\$ 67,000	\$ -
Adjustment- Fund Balance (Refunded DSD Support Costs)							
Net Change in Fund Balance	\$(316,340)	\$(220,312)	\$(129,487)	\$(57,389)	\$ -	\$(5,000)	\$ -
Ending Fund Balance, June 30th	\$(757,386)	\$(977,698)	\$(1,107,184)	\$(1,164,574)	\$(1,190,237)	\$(1,169,574)	\$(1,169,574)

DEVELOPMENT ACTIVITY FUND - CYPRESS KNOLLS RENEGOTIATIONS (FUND 50 DEPT 534)								
Acct #	REVENUE DETAIL	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
58200	Developer Reimbursements *							
58990	Other Revenue							
59050-0532	Intrafund Transfer (From 50.532) CK Entitlement		24,140					
59050-0533	Intrafund Transfer (From 50.533) CK Permit		285					
59111-0126	Transfer from Fund 11-126						62,000	
56590-0001	RFP Deposits (Non-refundable)		5,000					
59140	Interfund Transfer (From Fund 40) CK Project Fencing Cost *							
59053	Interfund Transfer (From Fund 40) DSD Support Cost *							
	* Reimbursement to come from selection and negotiation with new developer							
Total Revenues		\$ -	\$ 29,425	\$ -	\$ -	\$ -	\$ 62,000	\$ -

DEVELOPMENT ACTIVITY FUND - CYPRESS KNOLLS RENEGOTIATIONS (FUND 50 DEPT 534)

Acct #	EXPENDITURES DETAIL	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
	Personnel							
60110	Permanent Salaries				0			
60120	Temporary Salaries							
60140	Overtime							
60410	Benefits							
61000	Charges to Other Depts							
62000	Charges from other Depts	290	763	126				
	Total Personnel	\$ 290	\$ 763	\$ 126	\$ -	\$ -	\$ -	\$ -
	Services & Supplies							
63110	Office Supplies		19	-				
63150	Postage, Shipping & Copying		208	24				
63170	Printing Services							
63410	Communications	497	178	-				
63536	Rents and Leases (Project Perimeter Fencing)	61,881	53,214	49,486	46,551		62,000	
63541	Copier Lease							
63790	Janitorial/Cleaning Services							
63820	Utilities							
63930	Travel, Conference and Meeting							
64015	Non Capitalized Equipment							
65090	Legal Services - City Attorney	51,396	9,674	1,231				
65091	Legal Services - Other	11,573	11,341	1,742				
65250	Temporary Agency Services							
65650	Engineering Services							
65890	Professional Services - Consultants	65,088	33,536	30,387				
65891	Professional Services - Project Manager	23,488	23,280	10,500				
65892	Professional Services - Dev Review							
66160	Dues, Memberships & Publications							
66210	Advertising							
66410	Insurance - PLL	61,445	61,445				5,000	
	Total Services & Supplies	\$ 275,368	\$ 192,894	\$ 93,371	\$ 46,551	\$ -	\$ 67,000	\$ -
	Capital Outlay							
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers							
69052	Intrafund Transfer - DSD Support Cost	40,682	56,080	35,990	10,838			
	Total Transfers	\$ 40,682	\$ 56,080	\$ 35,990	\$ 10,838	\$ -	\$ -	\$ -
	Total Expenditure	\$ 316,340	\$ 249,737	\$ 129,487	\$ 57,389	\$ -	\$ 67,000	\$ -

EXHIBIT B

**City of Marina
Budget Summary
CDBG PROJECT FUND 17 - SUMMARY**

SUMMARY	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
CDBG PROJ FUND - REVOLVING LOAN	Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
Beginning Fund Balance, July 1	\$ 335,742	\$ 396,320	\$ 523,897	\$ 489,289	\$ 68,516	\$ 96,404	\$ 174,884
Total Revenues	\$ 410,747	\$ 528,203	\$ 174,706	\$ 2,442	\$ 579,240	\$ 88,315	\$ 35,510
Expenditures							
Personnel	-	-	-	11,138	32,200	4,835	1,500
Services & Supplies	350,169	400,627	209,313	384,188	536,140	5,000	-
Capital Outlay	-	-	-	-	-	-	-
	\$ 350,169	\$ 400,627	\$ 209,313	\$ 395,326	\$ 568,340	\$ 9,835	\$ 1,500
Net Change in Fund Balance	\$ 60,578	\$ 127,577	\$ (34,608)	\$ (392,885)	\$ 10,900	\$ 78,480	\$ 34,010
Ending Fund Balance, June 30th	\$ 396,320	\$ 523,897	\$ 489,289	\$ 96,404	\$ 79,416	\$ 174,884	\$ 208,894

CDBG PROJECT FUND 17 - SUMMARY							
REVENUE SUBTOTAL	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
	Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
Dept 000 Non-Dept						\$ 13,072	
Dept 123 CDBG 1st Time Homebuyer Program	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 75,243	\$ -
Dept 129 CDBG Revolving Loan	\$ 17,422	\$ 16,873	\$ 8,721	\$ 442	\$ 146,840	\$ -	\$ -
Dept 135 CDBG - Marina Technology Cluster	\$ 393,325	\$ 511,330	\$ 165,985	\$ -	\$ 32,400	\$ -	\$ 35,510
Dept 136 CDBG - Technical Assistance	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -
Total Revenues	\$ 410,747	\$ 528,203	\$ 174,706	\$ 2,442	\$ 579,240	\$ 88,315	\$ 35,510

EXPENDITURES SUBTOTAL	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
	Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
Dept 123 CDBG 1st Time Homebuyer Program							
Personnel	-	-	-	-	4,000	1,000	1,500
Services & Supplies	-	-	-	376,873	20,000	5,000	-
Capital Outlay	-	-	-	-	-	-	-
Dept 123	\$ -	\$ -	\$ -	\$ 376,873	\$ 24,000	\$ 6,000	\$ 1,500
Dept 129 CDBG Revolving Loan							
Personnel	-	-	-	-	5,700	-	-
Services & Supplies	1,043	508	892	2,500	141,140	-	-
Capital Outlay	-	-	-	-	-	-	-
Dept 129 CDBG Revolving Loan	\$ 1,043	\$ 508	\$ 892	\$ 2,500	\$ 146,840	\$ -	\$ -
Dept 135 CDBG - Marina Technology Cluster							
Personnel	-	-	-	10,131	-	3,835	-
Services & Supplies	349,126	400,119	208,421	815	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Dept 135 CDBG - Marina Technology Cluster	\$ 349,126	\$ 400,119	\$ 208,421	\$ 10,947	\$ -	\$ 3,835	\$ -
Dept 136 CDBG - Technical Assistance							
Personnel	-	-	-	1,007	22,500	-	-
Services & Supplies	-	-	-	2,500	375,000	-	-
Capital Outlay	-	-	-	-	-	-	-
Dept 136 CDBG - Technical Assistance	\$ -	\$ -	\$ -	\$ 3,507	\$ 397,500	\$ -	\$ -
Dept 000 -- Unallocated							
Accounting Services				1,500			
Total Expenditures	\$ 350,169	\$ 400,627	\$ 209,313	\$ 395,326	\$ 568,340	\$ 9,835	\$ 1,500

EXHIBIT B

**City of Marina
Budget Summary
CDBG PROJECT FUND - 1st TIME HOME BUYER PROGRAM (FUND 17 DEPT 123)**

SUMMARY	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
CDBG REVOLVING LOAN (FUND 17 DEPT 129)	Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
Beginning Fund Balance, July 1				\$ 386,873		\$ 12,000	\$ 81,243
Total Revenues	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 75,243	\$ -
Expenditures							
Personnel	-	-	-	-	4,000	1,000	1,500
Services & Supplies	-	-	-	376,873	20,000	5,000	-
Capital Outlay	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ 376,873	\$ 24,000	\$ 6,000	\$ 1,500
Net Change in Fund Balance	\$ -	\$ -	\$ -	#####	\$ (24,000)	\$ 69,243	\$ (1,500)
Ending Fund Balance, June 30th				\$ 12,000		\$ 81,243	\$ 79,743

0								
Acct #	REVENUE DETAIL	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
54150	Interest on Long-Term Loans				2,000		25,243	
58451	Payments on LT Loans						50,000	
	Total Revenues	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 75,243	\$ -

Acct #	EXPENDITURES DETAIL	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
	Personnel							
62121	Charges from other Depts				0	4,000	1,000	1,500
	Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 1,000	\$ 1,500
	Services & Supplies							
65890	Admin Program Contract				-	20,000	5,000	-
65892	Grant - Interim Inc Rockrose				376,873			
	Total Services & Supplies	\$ -	\$ -	\$ -	\$ 376,873	\$ 20,000	\$ 5,000	\$ -
	Capital Outlay							
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditure	\$ -	\$ -	\$ -	\$ 376,873	\$ 24,000	\$ 6,000	\$ 1,500

EXHIBIT B

**City of Marina
Budget Summary
CDBG PROJECT FUND - REVOLVING LOAN PROGRAM (FUND 17 DEPT 129)**

SUMMARY	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
CDBG REVOLVING LOAN (FUND 17 DEPT 129)	Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
Beginning Fund Balance, July 1				\$ 38,796		\$ 36,738	\$ 36,738
Total Revenues	\$ 17,422	\$ 16,873	\$ 8,721	\$ 442	\$ 146,840	\$ -	\$ -
Expenditures							
Personnel	-	-	-	-	5,700	-	-
Services & Supplies	1,043	508	892	2,500	141,140	-	-
Capital Outlay	-	-	-	-	-	-	-
	\$ 1,043	\$ 508	\$ 892	\$ 2,500	\$ 146,840	\$ -	\$ -
Net Change in Fund Balance	\$ 16,379	\$ 16,365	\$ 7,828	\$ (2,058)	\$ -	\$ -	\$ -
Ending Fund Balance, June 30th				\$ 36,738		\$ 36,738	\$ 36,738

CDBG PROJECT FUND - REVOLVING LOAN PROGRAM (FUND 17 DEPT 129)								
Acct #	REVENUE DETAIL	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
54110	Investment Earnings (17-000)	902	696	590				
	Revenues (17-123)							
54150	Interest on Long Term Loans							
54190	Interest Earned MM#0073095112	280	435	618	442			
54191	Interest Earned on CDBG Loans	5,858	4,043	1,886				
54192	RLF Bankruptcy Payments	31	900	-				
55540	Grant Revenue - CDBG					146,840		
55545	CDBG Program Income	420	-	-				
58450	CDBG Loan Late & NSF Charges		400	163				
58451	Loan Payments	9,931	10,400	5,463				
59111-0129	Reimbursed CDBG Costs - Fund 11							
	Interfund Transfers (From Fund 11)							
	Total Revenues	\$ 17,422	\$ 16,873	\$ 8,721	\$ 442	\$ 146,840	\$ -	\$ -

Acct #	EXPENDITURES DETAIL	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
	Personnel							
62000	Charges from other Depts (GA) 12CDBG-8397					5,700		
62121	Staff Charges-Sp Projects							
	Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ 5,700	\$ -	\$ -
	Services & Supplies							
62445	General Fund (17-172)							
65011	CDBG Loan Administration Fees	411	508	485				
65011	Legal Services (17-129)							
65090	Professional Services - Legal (GA) 12CDBG-8397					500		
65110	Audit Services							
65880 0001	Loan Services - CSET (TA) 12CDBG-8397					2,640		
65880 0002	Loan Services - CSET (AD) 12CDBG-8397					30,700		
65880 0003	Loan Services - EDC (AD) 12CDBG-8397					4,800		
65881	Business Loans (A) 12CDBG-8397					100,000		
65890	Professional Services	632	-	-				
66210	Legal Notice Advertising							
65890	Safe Passage Grant Costs (17-171)							
69011	Interfund Transfer - (To Fund 11) CAP (GA) 12CDBG-8397				2,500	2,500		
	Interfund Transfer (To Fund 18)							
66910	NSF Checks & Bad Debts			408				
69111-129	CDBG RLP Program Income to GF							
69117	Intrafund/Interprogram Transfers (To 17-135)							
69135	Intrafund/Interprogram Transfers (To 17-135)							
69147	Intrafund Transfer Fund 17-Loan Repayment (17-123)							
	Total Services & Supplies	\$ 1,043	\$ 508	\$ 892	\$ 2,500	\$ 141,140	\$ -	\$ -
	Capital Outlay							
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditure	\$ 1,043	\$ 508	\$ 892	\$ 2,500	\$ 146,840	\$ -	\$ -

EXHIBIT B

**City of Marina
Budget Summary**

CDBG FUND - MARINA TECHNOLOGY CLUSTER (FUND 17 DEPT 135)

SUMMARY	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
CDBG - MARINA TECH CLUSTER (FUND 17 DEPT 135)	Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
Beginning Fund Balance, July 1				\$ (20,728)		\$ (31,675)	\$ (35,510)
Total Revenues	\$ 393,325	\$ 511,330	\$ 165,985	\$ -	\$ 32,400	\$ -	\$ 35,510
Expenditures							
Personnel	-	-	-	10,131	-	3,835	-
Services & Supplies	349,126	400,119	208,421	815	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	\$ 349,126	\$ 400,119	\$ 208,421	\$ 10,947	\$ -	\$ 3,835	\$ -
Net Change in Fund Balance	\$ 44,199	\$ 111,211	\$ (42,436)	\$ (10,947)	\$ 32,400	\$ (3,835)	\$ 35,510
Ending Fund Balance, June 30th				\$ (31,675)		\$ (35,510)	

CDBG FUND - MARINA TECHNOLOGY CLUSTER (FUND 17 DEPT 135)

Acct #	REVENUE DETAIL	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
59117	Intrafund Transfer (From 17-129) CDBG Program Income							
59135	Interfund Transfer (From 19-135) FY10-11 CDBG Gra	30,000	-	-				
xxxxx	Interfund Transfer (From 11-126) CDBG Grant Match							
54110	Interest							
55540	Grant Revenue - CDBG	338,760	456,895	165,985		32,400	-	35,510
	Interfund Transfer (From Fund 11)							
55542	Grant Revenue - PTA	15,565	54,435	-				
59111	Interfund Transfer from Fund 11							
59117	Intrafund Transfer (From 17-129) PTA Grant Match							
59120	Interfund Transfer (From 11-126) CAM Charges	9,000	-	-				
59129	Intrafund Transfer (From 17-129)							
	Total Revenues	\$ 393,325	\$ 511,330	\$ 165,985	\$ -	\$ 32,400	\$ -	\$ 35,510

CDBG FUND - MARINA TECHNOLOGY CLUSTER (FUND 17 DEPT 135)

Acct #	EXPENDITURES DETAIL	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
	Personnel							
62000	Charges from other depts				10,131		3,835	
	Total Personnel	\$ -	\$ -	\$ -	\$ 10,131	\$ -	\$ 3,835	\$ -
	Services & Supplies							
63110	Office Supplies & Postage	303	639	64				
63130	Postage & Shipping							
63170	Printing		77					
63180	Office Equipment	1,068	1,462	844				
63250	Computer Software							
63270	Books & Periodicals	80	358	279				
63410	Communications (Telephone)	1,016	959	624				
63491	Internet Access	6,527	16,331	10,837				
63560	Building Lease							
63610	Maintenance - Copier							
63620	Maintenance - Office Equipment	14	500					
63650	Maintenance - Computer Equipment		80					
63690	Maintenance - Equipment							
63790	Maintenance - Janitorial Service	1,650	1,880	1,750				
63810	Utilities	3,227	3,499	2,873				
63820	Water	180	179					
63930	Travel - Conferences	2,005			214			
64260	U.C. Pro-Rata Charges	9,000	15,385	12,859				
65011	City Attorney				343			
65090	Professional Services - Legal							
65250	Temporary Agency Services							
65390	Professional Services - Computer Website	155	61					
65710	Professional Services - Brokers							
65740	Professional Services - Property Mgt MBEST							
65885	Professional Services - Consultant	215,053	245,122	88,208				
65890	Prof Svcs - Client Support	1,303	408	164	258			

EXHIBIT B

CDBG FUND - MARINA TECHNOLOGY CLUSTER (FUND 17 DEPT 135)

Acct	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
66180 Dues & Memberships	668	475	-				
66220 Recruitment Advertising		-	-				
66250 Promotion	3,677	3,591	2,363				
66310 Client Activities - Rental Reimbursement	103,200	109,113	53,825				
66540 Capital Lease Payments Internet Equipment							
69011 Interfund Transfer Gen Fund 11 (CAP Charges)			33,730				
69011 Interfund Transfer Gen Fund 11 - ED (PTA Grant/EDSPU)							
Total Services & Supplies	\$ 349,126	\$ 400,119	\$ 208,421	\$ 815	\$ -	\$ -	\$ -
Capital Outlay							
68200 Building Improvements							
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$ 349,126	\$ 400,119	\$ 208,421	\$ 10,947	\$ -	\$ 3,835	\$ -

EXHIBIT B

City of Marina

Budget Summary

CDBG FUND - TECHNICAL ASSISTANCE BUSINESS TRAINING PROGRAM (FUND 17 DEPT 136)

SUMMARY	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
CDBG - TECHNICAL ASSISTANCE PROGRAM (FUND 17 DEPT 136)	Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
Beginning Fund Balance, July 1				\$ -	\$ (2,500)	\$ (3,507)	\$ (3,507)
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -
Expenditures							
Personnel	-	-	-	1,007	22,500	-	-
Services & Supplies	-	-	-	2,500	375,000	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 3,507	\$ 397,500	\$ -	\$ -
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ (3,507)	\$ 2,500	\$ -	\$ -
Ending Fund Balance, June 30th				\$ (3,507)	\$ -	\$ (3,507)	\$ (3,507)

CDBG FUND - TECHNICAL ASSISTANCE BUSINESS TRAINING PROGRAM (FUND 17 DEPT 136)							
Acct #	REVENUE DETAIL	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
		Actual	Actual	Actual	Actual	Adopted	Estimated
55540	Grant Revenue - CDBG				-	400,000	-
Total Revenues		\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -

CDBG FUND - TECHNICAL ASSISTANCE BUSINESS TRAINING PROGRAM (FUND 17 DEPT 136)

Acct #	EXPENDITURES DETAIL	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16
		Actual	Actual	Actual	Actual	Adopted	Estimated
Personnel							
62000	Charges from other Depts (GA) 12CDBG-8397				1,007	22,500	
Total Personnel		\$ -	\$ -	\$ -	\$ 1,007	\$ 22,500	\$ -
Services & Supplies							
65090	Professional Services - Legal				-	1,000	
65890.0001	Professional Services - Training (TA) 12CDBG-8397				-	234,875	
65890.0002	Professional Services - Training (AD) 12CDBG-8397				-	45,500	
65890.0003	Professional Services - EDC (AD) 12CDBG-8397				-	10,000	
65890.0004	Professional Services - Training (SA-TA) 12CDBG-8397				-	78,625	
69011	Interfund Transfer - (To Fund 11) CAP (GA) 12CDBG-8397				2,500	5,000	
Total Services & Supplies		\$ -	\$ -	\$ -	\$ 2,500	\$ 375,000	\$ -
Capital Outlay							
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure		\$ -	\$ -	\$ -	\$ 3,507	\$ 397,500	\$ -

EXHIBIT B

**City of Marina
Budget Summary
MARINA TECHNOLOGY CLUSTER - Client Services (Fund 19 Dept 135)**

MARINA TECHNOLOGY CLUSTER	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
Beginning Fund Balance, July 1	\$ 45,319	\$ 55,939	\$ 40,366	\$ (4,774)	\$ (33,024)	\$ (33,365)	\$ (1)
Total Revenues	\$ 241,412	\$ 221,261	\$ 150,575	\$ 88,114	\$ 165,800	\$ 103,363	\$ -
Expenditures							
Personnel	-	-	-	-	-	-	-
Services & Supplies	230,792	236,834	195,716	116,704	160,600	69,999	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	\$ 230,792	\$ 236,834	\$ 195,716	\$ 116,704	\$ 160,600	\$ 69,999	\$ -
Net Change in Fund Balance	\$ 10,620	\$ (15,573)	\$ (45,140)	\$ (28,590)	\$ 5,200	\$ 33,364	\$ -
Ending Fund Balance, June 30th	\$ 55,939	\$ 40,366	\$ (4,774)	\$ (33,365)	\$ (27,824)	\$ (1)	\$ (1)

MARINA TECHNOLOGY CLUSTER - Client Services (Fund 19 Dept 135)		FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
Acct #	REVENUE DETAIL							
54110	Interest	287	192	71	-	-	-	-
54320	Lease Income - Tenants	143,388	155,501	101,903	76,992	136,800	27,293	-
54340	Pro-Rata Charges	-	-	-	-	-	-	-
54370	Rents - Special Events	-	-	-	-	-	-	-
56510	Copy & Duplicating Charges	-	-	-	-	-	-	-
56550	Training Charges	-	-	-	-	-	-	-
56590	Client Service Fees	-	-	-	-	-	-	-
58620	Donations/Sponsorships	32,690	-	300	-	-	-	-
58920	Late Fees	1,827	2,897	1,210	423	200	-	-
58970	Incubator Utility Charges	3,733	3,670	1,939	4,799	18,000	2,874	-
56520	Incubator Internet Fees	-	-	-	5,900	10,800	2,513	-
58990	Other Revenue	487	-	172	-	-	14,900	-
59126	Interfund Transfer (From Fund 26) CAM Charges	-	-	-	-	-	-	-
59126	Interfund Transfer (From 11-126) CAM/CAP/Def. M.	59,000	59,000	44,980	-	-	-	-
59126	Interfund Transfer (11-126)	-	-	-	-	-	55,783	-
Total Revenues		\$ 241,412	\$ 221,261	\$ 150,575	\$ 88,114	\$ 165,800	\$ 103,363	\$ -

EXHIBIT B

MARINA TECHNOLOGY CLUSTER - Client Services (Fund 19 Dept 135)

Acct #	EXPENDITURES DETAIL	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
Personnel								
60110	Permanent Salaries							
60120	Temporary Salaries							
60140	Overtime							
60410	Benefits							
61000	Charges to Other Depts							
62000	Charges from other Depts							
	Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies								
63110	Office Supplies & Postage	325	435	64	19		89	
63130	Postage & Shipping	9	-	-	35		-	
63170	Printing		210	-			-	
63180	Office Equipment	1,067	1,462	1,355	14		-	
63250	Computer Software		-	-			-	
63270	Books & Periodicals		222	202			-	
63410	Communications (Telephone)	1,017	1,955	2,823	876		-	
63491	Internet Access	6,527	6,576	10,505	23,558	23,900	22,100	
63610	Maintenance - Copier		-	-			-	
63620	Maintenance - Office Equipment	735	1,098	200	548		-	
63650	Maintenance - Computer Equipment		418	-			-	
63790	Maintenance - Janitorial Service	1,650	1,800	2,650	2,668		280	
63810	Utilities	3,228	3,499	4,297	5,640	18,000	3,120	
63820	Water	180	256	377			-	
63930	Travel - Conferences		-	-			-	
64260	U.C. Pro-Rata Charges	12,995	15,000	18,363	31,915	35,800	9,307	
65011	City Attorney		-	1,848	63		-	
65090	Legal Services	500	-	-	966	1,500	396	
65250	Temporary Agency Services		-	-			-	
65390	Computer Website	154	61	48	93	100	15	
65710	Professional Services - Brokers		-	-		13,000	-	
65740	Professional Services - Property Mgt MBEST		-	-			-	
65885	Professional Services - Consultant	130,000	130,000	86,667			-	
65890	Professional Services - Other	62	-	-	37		449	
66180	Dues & Memberships	669	611	-			-	
66220	Recruitment Advertising		-	-	373	1,000	-	
66250	Promotion-Client Recruitment	7,814	3,771	2,534			-	
66540	Capital Lease Pmts/Internet Equip		-	-			-	
66550	Lease - Building Maintenance	15,780	51,459	45,784	44,899	58,700	29,243	
69011	Interfund Transfer Fund 11 (CAP Charges)	18,000	18,000	18,000	5,000	5,000	5,000	
69155	Interfund Transfer Fund 55 (Lase of parking spaces)					3,600	-	
69117	Interfund Transfer (To Fund 17-135) FY10-11 Cl	30,000		-			-	
69126	Interfund Transfer (To Fund 11-126)			-			-	
	Total Services & Supplies	\$ 230,792	\$ 236,834	\$ 195,716	\$ 116,704	\$ 160,600	\$ 69,999	\$ -
Capital Outlay								
68200	Building Improvements							
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditure	\$ 230,792	\$ 236,834	\$ 195,716	\$ 116,704	\$ 160,600	\$ 69,999	\$ -

CAM Charges, MTC budgeted for the Base CAM charge. There is a "True up process" for Facilities Mgmt Costs that may create charges over the base CAM 9k is budgeted in the Conveyance Fund to cover the additional Facilities Mgmt Costs not included in the Base Cam Charges (.05 / sq.ft.)

City of Marina
Budget Summary

MARINA MUNICIPAL AIRPORT OPERATIONS (FUND 55 DEPT 300)

MARINA AIRPORT OPER (FUND 55 DEPT 300)		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
		Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
Beginning Cash Balance, July 1 (see end note)		\$ 1,128,050	\$ 1,160,583	\$ 1,157,972	\$ 1,035,963	\$ 680,097	\$ 837,217	\$ 799,587
Total Revenues		\$ 3,058,361	\$ 2,546,907	\$ 1,122,306	\$ 1,205,011	\$ 1,448,200	\$ 1,237,101	\$ 1,270,100
Expenditures								
Personnel		226,542	296,022	315,072	271,133	333,400	333,400	293,200
Services & Supplies		1,323,978	1,509,603	1,752,120	1,868,572	2,031,666	1,711,281	1,716,800
Capital Outlay		-	-	-	-	70,000	50	100,000
Total Expenditures		\$ 1,550,520	\$ 1,805,625	\$ 2,067,192	\$ 2,139,706	\$ 2,435,066	\$ 2,044,731	\$ 2,110,000
Revenues Over(Under) Expenditures		\$ 1,507,841	\$ 741,282	\$ (944,885)	\$ (934,694)	\$ (986,866)	\$ (807,630)	\$ (839,900)
Net Effect of Non-Cash Transactions (see end note)		\$ (1,475,308)	\$ (743,893)	\$ 822,877	\$ 735,948	\$ 770,000	\$ 770,000	\$ 770,000
Ending Cash Balance, June 30th (see end note)		\$ 1,160,583	\$ 1,157,972	\$ 1,035,963	\$ 837,217	\$ 463,231	\$ 799,587	\$ 729,687

MARINA MUNICIPAL AIRPORT OPERATIONS (FUND 55 DEPT 300)

Acct #	REVENUE DETAIL	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
		Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
52380	Airport Permits	56,077	49,800	76,495	131,380	85,000	123,500	85,000
52381	Business Permits							
54110	Investment Earnings	5,621	4,197	3,618	2,443		2,200	1,000
54365	Rents - Past Due Lease Analysis				412	247,000	16,400	154,000
54310	Rents - Land Antennas	96,347	99,162	98,107	113,578	119,000	121,200	123,000
54320	Rents - Buildings	473,809	569,141	485,038	506,533	619,000	542,500	544,800
54340	Rents - Hangars	28,260	30,293	27,508	21,636	26,000	21,500	17,000
54350	Rents - Tie-downs	481	1,610	518	342	600	456	600
54360	Rents - Tarmac Use	10,628	63,925	9,844	11,181	25,000	19,400	25,000
54380	Conference Room Rental	100	25		100		150	
55312	CalDOT RW/TW Remarketing Grant							
55381	Rent - Public Safety Station 2							
55710	CalDOT Aid to Airports Grant	20,000	-			20,000	30,000	10,000
56310	Fee Agreement - UC MBEST Center							
56311	Fee Agreement - Marvin Ranch			15,000				
56470	Other Airport Services	10	20	10	20	200	2,545	200
58110	Sales - Aviation Fuel (100 LL) (i)	183,663	250,166	276,247	359,836	290,000	346,900	300,000
58120	Sales - Jet A Fuel (i)							
58920	Late Fees	4,203	3,325	1,724	2,003	1,500	230	1,500
58930	Reimbursements - Insurance & Other	4,601	5,753	1,830	2,186	4,100	2,020	4,000
58970	Reimbursement - Tenant Utility	6,660	5,051	4,334	4,602	6,000	3,300	4,000
58990	Other Revenue	1,981	1,130	400	30,000			
59160	Interfund Transfer (From Fund 60)							

EXHIBIT B

MARINA AIRPORT OPER (FUND 55 DEPT 300)		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
		Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
63920	Employee training and travel							
63930	Travel - Meetings & Other	1,555	1,100	670	4,292	6,000	4,500	3,500
64010	Uniforms							1,000
65090	Professional Services - Legal	20,195	27,761	23,827	27,759	25,000	20,000	20,000
65110	Audit Services		2,000	2,000	2,000	4,000	2,000	2,000
65250	Temporary Agency Services							
65311	Fee Agreement Costs - Marvin Ranch	4,066	2,444	3,987	1,987	2,400	2,800	2,500
65380	Computer Network Services							
65590	Other Infrastructure Maintenance							
65650	Professional Services - Engineering	1,858	3,813	8,060	5,608	10,000	5,000	10,000
65710	Professional Services - Brokers	2,152	14,056	13,272	54,526	73,000	73,000	8,000
65770	Professional Services - Runway Lighting							
65780	Contractor Services - Janitorial & Other	6,478	24,872	18,597	25,382	20,000	15,000	20,000
65790	Professional Services - Leasing				25,875	50,000	19,000	20,000
65890	Professional Services - Other	17,742	17,530	19,231	2,939	30,000	15,000	25,000
65891	Professional Services - Airport Studies		13,323	(6,079)	53			
65891-0001	Professional Services - Oper. Ordinance					25,000		
65891-0002	Professional Services - Specific Plan		171,848		32,100	73,000	1,350	70,000
65891-0003	Professional Services - Operations		948					
65891-9002	Comprehensive Land Use Plan				5,811	45,000	500	45,000
65891-9003	Runway Expansion Study		6,500		7,110			
65630	Habitat Management					16,600	15,000	16,500
66220	Recruitment Advertising							
65892	NPDES Contribution		4,457			4,900		
65896	Prof. Services - Zoning Update							
65898	Accounting Services				2,644			
66110	Membership - FORA (SB 899)	10,000	10,000			10,000	1,650	2,000
66180	Prof Organization Dues & Memberships	85	85		70	200	600	500
66181	APWA Certification **							
66210	Legal Notice Publication & Advertising		1,919		661	2,000	500	2,000
66220	Recruitment Advertising							
66250	Promotions-Marina Guide	72				5,000		5,000
66251	Air Faire	3,770	1,763			8,000		
66410	Insurance-Environmental Coverage (PLL)	20,193	20,193					
66420	Insurance - Liability	4,467	5,555	4,145	4,145	5,000	4,200	8,000
66440	Insurance - Property	21,000	21,000	15,000	15,000	21,000	15,000	20,000
66510	Debt Service - Community Bank Loan					18,000		
66570	Property Taxes - Water District	9,549	9,501	9,621	9,683	10,000	11,500	12,500
66580	Interest Expense	120		121		2,000		
66810	100 LL Aviation Fuel Cost	72,463	91,266	76,968	86,461	60,000	36,800	46,000
66820	Jet A Fuel Cost	76,954	126,682	153,880	217,906	175,000	207,800	224,000
66890	Credit Card Service Charge							
66920	Depreciation Expense (see end note)	652,457	781,753	777,557	777,927	770,000	770,000	770,000
69051	Interfund Transfer (To Fund 51) Merged RDA	30,000						
69050	Interfund Transfer (To Fund 50.561) AEDA *	40,682	56,080	35,990	40,838	37,823	37,823	
	Interfund Transfer (To Fund 51-442) ***							
	Interfund Transfer (To Fund 60 - 001) - Runway Reh	44,106						
	Interfund Transfer (To Fund 60 - 100) - Clear beg. Fi	9,122						
	Interfund Transfer (To Fund 60 - 101) - Pilot Lounge	33,000						

EXHIBIT B

MARINA AIRPORT OPER (FUND 55 DEPT 300)		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
		Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
69060	Interfund Transfer (To Fund 60 - 801)			51,430				
69073	Interfund Transfer (To Fund 73)	42,550	9,267					
69711	Interfund Transfer (To Fund 62) Capital Project Costs							
69561	Interfund Transfer (Fund 50.561) Airport Business Pl	16,237						
69011	Interfund Transfer (To Fund 11.) General Fund	37,008						
69011-0002	Interfund Transfer (To Fund 11.212) Code Enforcement		20,000	20,000	20,000	20,000	20,000	20,000
69011	Interfund Transfer (To Fund 11.212) Bldg. Services							
69011-0001	Interfund Transfer (To Fund 11.141) Police Services		20,000	17,925	20,000	20,000	20,000	20,000
69011-0003	Interfund Transfer (To Fund 11.145) Fire Services		1,800		1,800	1,800	1,800	1,800
69160-0001	Interfund Transfer - 4 Design Airport Project							
69160-0401	Interfund Transfer (To Fund 60-401) Airport Master Plan Update				46,000			15,000
69160-0402	Interfund Transfer (To Fund 60-402) Bldg. 510 Pavement Repair					15,643	26,500	
69160-0403	Interfund Transfer (To Fund 60-403) Storm Drain Mitigation					39,000	39,000	
69160-0404	Interfund Transfer (To Fund 60-404) 2015 Perimeter Fence Repl.							54,000
69192	Interfund Transfer (to Fund 62-000) Reverse prior year transfer						35,853	
	* Transfer of SDC Support Costs for the Airport Economic Development Area							
	** First Year of Three Year Process							
	*** Transfer for Airport Property Management Services							
	Total Services & Supplies	\$ 1,323,978	\$ 1,509,603	\$ 1,752,120	\$ 1,868,572	\$ 2,031,666	\$ 1,711,281	\$ 1,716,800
	Capital Outlay							
67113	Copy Machine							
67413	Fuel System Upgrades							
67416	Computer							
TBD	Airport Equipment					70,000	50	100,000
68503	Emergency Building Repairs							
68504	Taxiway Paint & Reflectors							
68508	Boiler Improvements							
68517	ADA Improvements Bldg 524							
69073	Interfund Transfer (To Fund 73)							
69615	Interfund Transfer (To Fund 60) Rwy 29							
67112	Paint Truck - Taxiway/Runway Striping							
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 50	\$ 100,000
	Total Expenditures	\$ 1,550,520	\$ 1,805,625	\$ 2,067,192	\$ 2,139,706	\$ 2,435,066	\$ 2,044,731	\$ 2,110,000

END NOTE:

For accounting and financial reporting purposes, Marina Municipal Airport Operations are accounted for as an Enterprise Fund in accordance with Generally Accepted Accounting Principles (GAAP). Accordingly, a non-cash expense for depreciation is recorded in the books of account, including a significant expense for depreciation on assets acquired by donation from the United States Army. In addition, GAAP prohibit recording long-term debt payments and capital asset costs as expenses. However, inclusion of large non-cash costs (e.g. depreciation) and omission of large capital asset costs distorts the budget process, making meaningful analysis and decisions difficult. In addition, the accrual basis of accounting, mandated by GAAP for profit-seeking enterprise funds, creates significant non-cash revenue and expense accruals and deferrals that differ in amount from the cash resulting from such transactions. Therefore, to be budgetarily consistent with other funds whose budgets focus on available, spendable resources, the effects of depreciation, capital costs and accrual-deferral adjustments have been adjusted in the Airport's 2008-09 budget to emphasize effects of cash transactions. Accounting and financial reporting for enterprise fund transactions will continue to follow accounting principles mandated by Generally Accepted Accounting Principles.

EXHIBIT B

City of Marina
Fund 62 - City Capital Projects
Project Detail

FUND SUMMARY		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
Total Of All Budgeted Projects		Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
FUND BALANCE - BEGINNING OF YEAR		\$ 1,383,491	\$ 1,450,939	\$ 3,052,013	\$ 4,493,141	\$ 3,255,699	\$ 3,854,472	\$ 5,010,056
TOTAL FUND REVENUES		\$ 2,536,321	\$ 2,473,353	\$ 3,936,173	\$ 2,525,224	\$ 4,240,074	\$ 5,007,600	\$ 3,638,428
TOTAL FUND EXPENDITURES		\$ 2,468,873	\$ 872,279	\$ 2,495,045	\$ 3,163,893	\$ 5,210,410	\$ 3,852,016	\$ 5,359,637
FUND BALANCE - END OF YEAR		\$ 1,450,939	\$ 3,052,013	\$ 4,493,141	\$ 3,854,472	\$ 2,285,362	\$ 5,010,056	\$ 3,288,847

Fund 62 - City Capital Projects CCP 62 CCP

Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
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000 Investment Earnings (Completed)								
Beginning Balance, July 1		-	(35,853)	(35,853)	(35,853)	(35,853)	(35,853)	-
59055	Interfund Transfer (From Fund 55)						35,853	
54110	Investment Earnings							
TOTAL PROJECT REVENUE		-	-	-	-	-	35,853	-
69160	Interfund Transfer (To Fund 60)	35,853						
69111	Interfund Transfer (To Fund 11)							
TOTAL PROJECT EXPENDITURES		35,853	-	-	-	-	-	-
Ending Balance, June 30th		(35,853)	(35,853)	(35,853)	(35,853)	(35,853)	-	-

002 VD ADA COMPLIANCE (Completed)								
Beginning Balance, July 1		(44,893)	(11,817)	(12,113)	(394)	(394)	(1,401)	(1,401)
55211	Regional Park District Grant	40,000						
59161	Interfund Transfer (From Fund 61) Parks			11,817				
TOTAL PROJECT REVENUE		40,000	-	11,817	-	-	-	-
62000	Charges from Other Departments	6,924	296	98	1,007			
65890	Professional Services							
TOTAL PROJECT EXPENDITURES		6,924	296	98	1,007	-	-	-
Ending Balance, June 30th		(11,817)	(12,113)	(394)	(1,401)	(394)	(1,401)	(1,401)

003 Pedestrian Enhancement (Completed)								
Beginning Balance, July 1		(99,540)	235,779	(23,617)	(15,503)	(15,503)	(15,503)	0
55845	TAMC TE Grant	259,000	500					
58980	Abrams B Financing (design portion)	40,000		8,114		15,503	15,503	
59129-8711	Interfund Transfer (From Fund 29) PFIF Roadway	259,500						
TOTAL PROJECT REVENUE		558,500	500	8,114	-	15,503	15,503	-
65890	Professional Services	223,181	396					
68201	Construction							
69129-8711	Interfund Transfer (To Fund 29) PFIF Roadway		259,500					
TOTAL PROJECT EXPENDITURES		223,181	259,896	-	-	-	-	-
Ending Balance, June 30th		235,779	(23,617)	(15,503)	(15,503)	0	0	0

004 Community Center Playground								
Beginning Balance, July 1		-	-	8,048	45,000	45,000	45,000	45,000
58980	Abrams B Financing			6,952				
TBD	Donatin/Contribution							30,000
59129-8717	Interfund Transfer (From Fund 29) PFIF Parks			30,000				21,000
59011	Interfund Transfer (From Fund 11)		15,000					
TOTAL PROJECT REVENUE		-	15,000	36,952	-	-	-	51,000
62000	Charges from Other Depts							

Fund 62 - City Capital Projects

Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
69162-0007 TBD 65890	Supplies & Material Construction Professional Services TOTAL PROJECT EXPENDITURES		6,952	-	-	-	-	96,000
	Ending Balance, June 30th	-	8,048	45,000	45,000	45,000	45,000	-
005 Community Center HVAC (Completed)								
	Beginning Balance, July 1	115,984	110,862	110,862	(67,140)	(67,140)	(67,140)	-
56162-0721 58980	Fund Balance Realignment Reso 2009-173 (Abrams B) Intrafund/Project Transfer (From 62-721) Abrams B Financing TOTAL PROJECT REVENUE			(87,140)	(87,140)	-	67,140	-
62000	Charges from other depts	5,122						
69162-0007 65890	Interfund Transfer to 62-007 Professional Services TOTAL PROJECT EXPENDITURES	5,122	-	90,862	-	-	-	-
	Ending Balance, June 30th	110,862	110,862	(67,140)	(67,140)	(67,140)	-	-
006 Vince DiMaggio Park Upgrade (Completed)								
	Beginning Balance, July 1	111,783	(59,606)	(59,731)	(39,525)	(39,525)	(49,935)	(0)
55640 58980 58990	Grant - Monterey Regional Parks District Abrams B Financing Other Revenue			20,206			10,410	
59161 56162-0007	Fund Balance Realignment Reso 2009-173 (Abrams B) Interfund Transfer (From Fund 61) Parks Intrafund/Project Transfer (From 62-007)	264,208				39,525	39,525	
59162-0661 59162-0680 59162-0801	Intrafund/Project Transfer (From 62-661) Intrafund/Project Transfer (From 62-680) Intrafund/Project Transfer (From 62-801)	29,953 6,623 5,105						
	TOTAL PROJECT REVENUE	305,889	-	20,206	-	39,525	49,935	-
62000 65890 68300	Charges From Other Department Professional Services Park Improvements TOTAL PROJECT EXPENDITURES	81 476,824 373	125	-	520 9,890	-	-	-
	Ending Balance, June 30th	(59,606)	(59,731)	(39,525)	(49,935)	(0)	(0)	(0)
007 Parking Pavement Improvement (Completed)								
	Beginning Balance, July 1	59,352	59,352	49,909	67,105	67,105	67,015	(0)
59162-0721 58980	Fund Balance Realignment Reso 2009-173 (Abrams B) Intrafund/Project Transfer (From 62-721) Abrams B Financing			30,648			90	
59162-0005	Intrafund/Project Transfer (From 62-005) TOTAL PROJECT REVENUE			90,862	121,510	-	90	-
62000	Charges From Other Department			5,067	90		-	
69162-0006 69162-0205 69162-0207 65890	Intrafund/Project Transfer (To 62-006) Intrafund/Project Transfer (To 62-205) Intrafund/Project Transfer (To 62-207) Professional Services TOTAL PROJECT EXPENDITURES		9,443	99,247	90	67,105	67,105	-
	Ending Balance, June 30th	59,352	49,909	67,105	67,015	(0)	(0)	(0)
008 LED Street Light Project (Ongoing)								
	Beginning Balance, July 1	-	(1,904)	(1,326)	6,288	6,288	6,249	6,249
55530	Grant Calif Energy Commission TOTAL PROJECT REVENUE		99,160	11,153				
	Ending Balance, June 30th	-	99,160	11,153	-	-	-	-

Fund 62 - City Capital Projects

Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
62000 65890	Charges to other depts (from Bdg #212) Professional Services TOTAL PROJECT EXPENDITURES	990 914 1,904	11,178 87,404 98,582	2,479 1,060 3,539	39	-	-	-
	Ending Balance, June 30th	(1,904)	(1,326)	6,288	6,249	6,288	6,249	6,249
100 Capital Improvement Program Administration (Ongoing)								
	Beginning Project Balance, July 1	19,337	(13,963)	1,105	12,263	24,263	42,169	42,169
59129-8711	Interfund Transfer PFIF (Roadway Impact Fees)	6,289	10,657	12,600	18,500	18,500	18,500	18,500
59129-8712	Interfund Transfer PFIF (Intersection Impact Fees)	14,593	24,728	16,500	25,100	25,100	25,100	25,100
59129-8714	Interfund Transfer PFIF (Public Safety Impact Fees)	219	371	500	800	800	800	800
59129-8715	Interfund Transfer PFIF (Public Buildings Impact Fees)	2,203	3,733	2,100	3,200	3,200	3,200	3,200
59129-8716	Interfund Transfer PFIF (Libraries)				-	-	-	-
59129-8717	Interfund Transfer PFIF (Parks Impact Fees)	1,696	2,874	1,600	2,400	2,400	2,400	2,400
	TOTAL PROJECT REVENUE	25,000	42,363	33,300	50,000	50,000	50,000	50,000
62000	Charges From Other Department (planning, bdg insp.)	10,953	8,381	3,792	8,064	20,000	20,000	20,000
65890-0002	Professional Services - Accounting		8,000	-	-	10,000	10,000	10,000
65890-0001	Engineering Staff Augmentation		10,914	18,350	6,030	20,000	20,000	20,000
65890	Professional Services							
65898	Accounting Services	47,347			6,000	-	-	-
	TOTAL PROJECT EXPENDITURES	58,300	27,295	22,142	20,094	50,000	50,000	50,000
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(33,300)	15,068	11,158	29,906	-	-	-
	Ending Project Balance, June 30th	(13,963)	1,105	12,263	42,169	24,263	42,169	42,169
101 Crescent Ave. Calming Project (Completed)								
	Beginning Balance, July 1	-	235,799	195,480	(346,981)	(346,981)	(346,981)	(0)
58980	Abrams B Financing			400		346,981	346,981	
59162-0732	Intrafund/Project Transfer (From 62-732)	252,350		400				
	TOTAL PROJECT REVENUE	252,350	-	400	-	346,981	346,981	-
62000	Charges From Other Department							
69162-0732	Transfer to Project 62-732			252,350				
65890	Professional Services	16,551	40,319	290,511				
	TOTAL PROJECT EXPENDITURES	16,551	40,319	542,861	-	-	-	-
	Ending Balance, June 30th	235,799	195,480	(346,981)	(346,981)	(0)	(0)	(0)
102 Marina Equestrian Center Arena (Ongoing)								
	Beginning Balance, July 1	-	6,352	6,352	46,352	-	-	-
59125	Interfund Transfer (From Fund 25)	51,491		40,000				
	TOTAL PROJECT REVENUE	51,491	-	40,000	-	-	-	-
65890	Professional Services							
69025-0282	Transfer to Fund 25 NPS - Equestrian Center # 282				46,352			
68201	Construction	45,139						
	TOTAL PROJECT EXPENDITURES	45,139	-	-	46,352	-	-	-
	Ending Balance, June 30th	6,352	6,352	46,352	-	-	-	-
113 Community Center Improvements (Close out this project #113, see # 004)								
	Beginning Balance, July 1	-	-	-	(881)	(881)	(881)	(0)
59162-0721	Intrafund/Project Transfer (From 62-721)						881	
	TOTAL PROJECT REVENUE	-	-	-	-	-	881	-
62000	Charges from other departments			881				
	TOTAL PROJECT EXPENDITURES	-	-	881	-	-	-	-
	Ending Balance, June 30th	-	-	(881)	(881)	(881)	(0)	(0)
114 Council Chamber Improvements (Close out this project #114, see # 203)								

EXHIBIT B
CCP 62 CCP

Fund 62 - City Capital Projects

Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
	Beginning Balance, July 1	-	-	-	(1,628)	(1,628)	(3,258)	0
59162-0721	Intrafund/Project Transfer (From 62-721)						1,566	
59011	Interfund Transfer (From Fund 11)						1,692	
	TOTAL PROJECT REVENUE	-	-	-	-	-	3,258	-
62000	Charges from other departments			1,628	1,630			
	TOTAL PROJECT EXPENDITURES	-	-	1,628	1,630	-	-	-
	Ending Balance, June 30th	-	-	(1,628)	(3,258)	(1,628)	0	0

115 Public Safety Building Improvement (Close out this project #114, see # 204)								
	Beginning Balance, July 1	-	-	-	(5,301)	(5,301)	(5,655)	(0)
59011	Interfund Transfer (From Fund 11)						5,655	
	TOTAL PROJECT REVENUE	-	-	-	-	-	5,655	-
62000	Charges from other departments			5,301	355			
	TOTAL PROJECT EXPENDITURES	-	-	5,301	355	-	-	-
	Ending Balance, June 30th	-	-	(5,301)	(5,655)	(5,301)	(0)	(0)

201 NGEN Costs (Police Radios) (Ongoing)								
	Beginning Balance, July 1	-	-	160,000	66,491	66,491	72,618	87,042
56590	Other Financing Sources			285,846				
59011	Interfund Transfer (From Fund 11)		160,000	90,000	90,000	90,000	90,000	7,428
	TOTAL PROJECT REVENUE	-	160,000	375,846	90,000	90,000	90,000	7,428
66510	Debt Service Payments			51,185	69,878	90,000	69,878	69,878
66580	Interest Payments			5,498	5,698		5,698	5,698
67010	Capitalized Equipment			412,673	8,296			
	TOTAL PROJECT EXPENDITURES	-	-	469,355	83,873	90,000	75,576	75,576
	Ending Balance, June 30th	-	160,000	66,491	72,618	66,491	87,042	18,894

202 Comm.Center Improvements (Completed)								
	Beginning Balance, July 1	-	-	(251)	(251)	(251)	(251)	-
59011	Interfund Transfer (From Fund 11)						251	
	TOTAL PROJECT REVENUE	-	-	-	-	-	251	-
62000	Charges from Other Depts		251					
tbd	Material							
65890	Professional Services							
	TOTAL PROJECT EXPENDITURES	-	251	-	-	-	-	-
	Ending Balance, June 30th	-	(251)	(251)	(251)	(251)	-	-

203 Council Chambers Improvements (On-going)								
	Beginning Balance, July 1	-	-	9,464	7,025	(2,439)	(2,439)	(2,439)
59011-0126	Interfund Transfer From Fund 11-126		20,000				3,750	
59028-0291	Interfund Transfer From Fund 28-291						3,750	
	TOTAL PROJECT REVENUE	-	20,000	-	-	-	7,500	-
62000	Charges from Other Depts				9,464			
69111	Interfund Transfer (To Fund 11)							
65890	Professional Services		10,536	2,439			7,500	
	TOTAL PROJECT EXPENDITURES	-	10,536	2,439	9,464	-	7,500	-
	Ending Balance, June 30th	-	9,464	7,025	(2,439)	(2,439)	(2,439)	(2,439)

204 Public Safety Bdg Improvements (Completed)								
	Beginning Balance, July 1	-	-	14,635	(5,781)	(5,781)	(5,781)	0

EXHIBIT B
CCP 62 CCP

Fund 62 - City Capital Projects

Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
59011	Interfund Transfer (From Fund 11)		50,000				5,781	
	TOTAL PROJECT REVENUE	-	50,000	-	-	-	5,781	-
65890	Professional Services	-	35,365	20,416				
	TOTAL PROJECT EXPENDITURES	-	35,365	20,416	-	-	-	-
	Ending Balance, June 30th	-	14,635	(5,781)	(5,781)	(5,781)	0	0

205 Teen Center Improvements (Completed)

	Beginning Balance, July 1	-	-	-	(12,987)	(12,987)	(12,987)	1
58980	Abrams B Financing							
59162-0007	Intrafund/Project Transfer (From 62-007)					12,987	12,987	
59011	Interfund Transfer (From Fund 11)					-	-	-
	TOTAL PROJECT REVENUE	-	-	-	-	12,987	12,987	-
65890	Professional Services	-	-	12,987				
	TOTAL PROJECT EXPENDITURES	-	-	12,987	-	-	-	-
	Ending Balance, June 30th	-	-	(12,987)	(12,987)	-	1	1

206 Imjin Bike Lanes Imjin/Reservation (Ongoing)

	Beginning Balance, July 1	-	-	72,714	15,452	15,452	699,999	49,999
55190	CA DOT Grant - Federal Transportation Improvement Program				208,234	2,000,000	2,000,000	
59029-8711	Interfund Transfer (From Fund 29) PFIF Roadway		200,000		500,000	-	-	-
	TOTAL PROJECT REVENUE	-	200,000	-	708,234	2,000,000	2,000,000	-
68201	Construction				-	1,400,000	1,800,000	
65650	Engineering Services	-	127,286	57,263	23,687	100,000	150,000	50,000
65890	Professional Services				-			
69129-8711	Intefund transfer to PFIF (Fund 29) Roadway					500,000	700,000	
	TOTAL PROJECT EXPENDITURES	-	127,286	57,263	23,687	2,000,000	2,650,000	50,000
	Ending Balance, June 30th	-	72,714	15,452	699,999	15,452	49,999	(1)

207 Redwood Dr Sidewalk Improvement (Completed)

	Beginning Balance, July 1	-	-	12,767	(18,338)	(18,338)	(18,338)	0
55190	CA DOT Grant				102,310			
58980	Abrams B Financing						3,745	
59162-0007	Intrafund/Project Transfer (From 62-007)					14,593	14,593	-
59029-8711	Interfund Transfer (From Fund 29) PFIF Roadway		102,307			-		
	TOTAL PROJECT REVENUE	-	102,307	-	102,310	14,593	18,338	-
69129-8711	Intefund transfer to PFIF (Fund 29) Roadway				102,310			
65890	Professional Services		89,540	31,105				
68201	Construction	-	-	-	-			
	TOTAL PROJECT EXPENDITURES	-	89,540	31,105	102,310	-	-	-
	Ending Balance, June 30th	-	12,767	(18,338)	(18,338)	(3,745)	0	0

300 NGEN - Fire Regional Grant (Completed)

	Beginning Balance, July 1	-	-	-	83,831	(149,975)	(0)	(0)
56430	Revenue: One-Time Cost Share			83,831	58,460			
55871	Revenue: FEMA			509,654	61,074	149,975		
	TOTAL PROJECT REVENUE	-	-	593,485	119,534	149,975	-	-
65890	Purchase and Professional Services	-	-	509,654	203,365			
	TOTAL PROJECT EXPENDITURES	-	-	509,654	203,365	-	-	-

EXHIBIT B
CCP 62 CCP

Fund 62 - City Capital Projects		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
Dept & Acct #	Capital Improvement Projects Description	Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
	Ending Balance, June 30th	-	-	83,831	(0)	-	(0)	(0)
301 Sidewalk/ADA Program Development (Completed)								
	Beginning Balance, July 1	-	-	-	(6,860)	(36,860)	(34,723)	-
58980	Abrams B Financing					36,860	34,723	
	TOTAL PROJECT REVENUE	-	-	-	-	36,860	34,723	-
65890	Professional Services			6,860	27,863			
	TOTAL PROJECT EXPENDITURES	-	-	6,860	27,863	-	-	-
	Ending Balance, June 30th	-	-	(6,860)	(34,723)	-	-	-
302 Sign Retroreflectivity Program (Ongoing)								
	Beginning Balance, July 1	-	-	-	(5,145)	(17,145)	(16,950)	2,788
58980	Abrams B Financing					20,000	20,000	
	TOTAL PROJECT REVENUE	-	-	-	-	20,000	20,000	-
65890	Professional Services			5,145	11,805	2,855	262	2,788
	TOTAL PROJECT EXPENDITURES	-	-	5,145	11,805	2,855	262	2,788
	Ending Balance, June 30th	-	-	(5,145)	(16,950)	-	2,788	(0)
303 Beach Rd./De Forest Rd. Traffic Intersection (TI-38) (ongoing)								
	Beginning Balance, July 1	-	-	(4,378)	(8,328)	5,497	(58,172)	(0)
58980	Abrams B Financing						58,172	
59029-8712	Interfund Transfer (From Fund 29) PFIF Intersection						58,172	
	TOTAL PROJECT REVENUE	-	-	-	-	-	58,172	-
65890	Professional Services - Design		4,378	3,950	49,845			
68201	Construction							
	TOTAL PROJECT EXPENDITURES	-	4,378	3,950	49,845	-	-	-
	Ending Balance, June 30th	-	(4,378)	(8,328)	(58,172)	5,497	(0)	(0)
304 Imjin Pkwy & NB and SB Ramp of State Route 1 Traffic Intersection (TI-22) (on-going)								
	Beginning Balance, July 1	-	-	-	399,000	350,000	356,977	1,181,977
59029-8712	Interfund Transfer (From Fund 29) PFIF Intersection			399,000		850,000	850,000	
	TOTAL PROJECT REVENUE	-	-	399,000	-	850,000	850,000	-
65890	Professional Services - Design				42,023		25,000	
68201	Construction					1,200,000		1,181,977
	TOTAL PROJECT EXPENDITURES	-	-	-	42,023	1,200,000	25,000	1,181,977
	Ending Balance, June 30th	-	-	399,000	356,977	-	1,181,977	0
305 Sports Center (Completed)								
	Beginning Balance, July 1	-	-	-	(852)	(852)	(852)	0
59125	Interfund Transfer (From Fund 25)			223,650			852	

EXHIBIT B
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Fund 62 - City Capital Projects

Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
	TOTAL PROJECT REVENUE	-	-	223,650	-	-	852	-
65890	Professional Services			28,952				
65780	Deconstruction	-	-	195,550	-	-	-	-
	TOTAL PROJECT EXPENDITURES	-	-	224,502	-	-	-	-
	Ending Balance, June 30th	-	-	(852)	(852)	(852)	0	0
306 Carmel Ave/Pleasant Cir TI-48 (Completed)								
	Beginning Balance, July 1	-	-	-	(5,502)	-	(54,235)	(0)
58980	Abrams B Financing				-		54,235	
	TOTAL PROJECT REVENUE	-	-	-	-	-	54,235	-
65890	Professional Services			5,502	48,733		-	
	TOTAL PROJECT EXPENDITURES	-	-	5,502	48,733	-	-	-
	Ending Balance, June 30th	-	-	(5,502)	(54,235)	-	(0)	(0)
307 Palm Av-Del Monte to Sunset (Completed)								
	Beginning Balance, July 1	-	-	-	(7,460)	-	(78,430)	0
58980	Abrams B Financing				-		78,430	
	TOTAL PROJECT REVENUE	-	-	-	-	-	78,430	-
65890	Professional Services			7,460	70,970		-	
	TOTAL PROJECT EXPENDITURES	-	-	7,460	70,970	-	-	-
	Ending Balance, June 30th	-	-	(7,460)	(78,430)	-	0	0
308 Bikelane Imjin Rd to 2nd Ave. (renamed)								
	Beginning Balance, July 1	-	-	-	-	(200)	(158)	227,976
59162-0702	Intrafund/Project Transfer (From 62-702) (source Congestion Mgmt Air Quality)						39,433	
59162-0729	Intrafund/Project Transfer (From 62-729) (source Abrams B)						62,550	
58980	Abrams B Financing					126,650	126,650	
	TOTAL PROJECT REVENUE	-	-	-	-	126,650	228,633	-
65890	Professional Services				158	126,450	500	227,976
	TOTAL PROJECT EXPENDITURES	-	-	-	158	126,450	500	227,976
	Ending Balance, June 30th	-	-	-	(158)	-	227,976	(1)
309 Seacrest-Crescent (renamed)								
	Beginning Balance, July 1	-	-	-	-	-	-	443,744
59122	Interfund Transfer from Fund 22 Gas Tax/Streets Fund						95,000	
59162-0668	Intrafund/Project Transfer (From 62-668)						24,244	
58980	Abrams B Financing					330,000	330,000	
	TOTAL PROJECT REVENUE	-	-	-	-	330,000	449,244	-
65890	Professional Services					330,000	5,500	443,744
	TOTAL PROJECT EXPENDITURES	-	-	-	-	330,000	5,500	443,744
	Ending Balance, June 30th	-	-	-	-	-	443,744	-
310 DeForest rd & Beach Rd (Closed-out project 303, see project 310)								
	Beginning Balance, July 1	-	-	-	(2,070)	(5,805)	(5,805)	-

Fund 62 - City Capital Projects

Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
58980	Abrams B Financing			3,445			5,805	
	TOTAL PROJECT REVENUE	-	-	3,445	-	-	5,805	-
65890	Professional Services			5,515	3,735			
	TOTAL PROJECT EXPENDITURES	-	-	5,515	3,735	-	-	-
	Ending Balance, June 30th	-	-	(2,070)	(5,805)	(5,805)	-	-
311 Monterey Bay Coastal Bike Path								
	Beginning Balance, July 1	-	-	-	-	-	-	-
58980	Abrams B Financing					20,000	20,000	
	TOTAL PROJECT REVENUE	-	-	-	-	20,000	20,000	-
65890	Professional Services					20,000	20,000	
	TOTAL PROJECT EXPENDITURES	-	-	-	-	20,000	20,000	-
	Ending Balance, June 30th	-	-	-	-	-	-	-
312 Del Monte Blvd & Beach Rd								
	Beginning Balance, July 1	-	-	-	22,000	472,000	507,768	477,768
59129-8711	Interfund Transfer PFIF (Roadway Impact Fees)			22,000				715,000
59129-8712	Interfund Transfer PFIF (Intersection Impact Fees)				490,000			715,000
55510	HSIP Grant Funding (\$325,000 total, likely in fy15/16)				16,927			-
58980	Abrams B Financing							
	TOTAL PROJECT REVENUE	-	-	22,000	506,927	-	-	1,430,000
65890	Professional Services				21,159	50,000	30,000	220,000
68201	Construction					400,000	-	1,687,768
69129-8711	Interfund Transfer (To Fund 29) PFIF Roadway							
69129-8712	Interfund Transfer (To Fund 29) PFIF Intersection							
	TOTAL PROJECT EXPENDITURES	-	-	-	21,159	450,000	30,000	1,907,768
	Ending Balance, June 30th	-	-	22,000	507,768	22,000	477,768	(0)
401 Imjin Pkwy Widening Res Rd-SR1								
	Beginning Balance, July 1	-	-	-	-	27,000	(14,420)	-
55510	HSIP Grant							
55630	TAMC Grant							
59129	Transfer from Fund 29 - Intersection							
59129-8711	Transfer from Fund 29 - Roadways				47,000		33,000	800,000
	TOTAL PROJECT REVENUE	-	-	-	47,000	-	33,000	800,000
65890	Professional Services				61,420	27,000	18,580	800,000
	TOTAL PROJECT EXPENDITURES	-	-	-	61,420	27,000	18,580	800,000
	Ending Balance, June 30th	-	-	-	(14,420)	-	-	-
620 Crescent Street Extension (Completed)								
	Beginning Project Balance, July 1	59,985	(0)	(0)	(0)	(0)	(0)	(0)
55460	FORA - Per Agreement							
58440	Loan Proceeds - MPUSD							
59129-8711	Interfund Transfer (From Fund 29) PFIF Roadway							
	TOTAL PROJECT REVENUE	-	-	-	-	-	-	-
62000	Charges From Other Department							
65890	Professional Services - Other							

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Fund 62 - City Capital Projects

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Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
68500 69129-8711	Street Improvements Interfund Transfer (To Fund 29) PFIF Roadway TOTAL PROJECT EXPENDITURES	59,985 59,985	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(59,985)	-	-	-	-	-	-
	Ending Project Balance, June 30th	(0)	(0)	(0)	(0)	(0)	(0)	(0)
621 Patton Parkway (Completed)								
	Beginning Project Balance, July 1	354,393	0	0	0	0	0	0
59129-8711 55640	Interfund Transfer PFIF (Roadway Impact Fees) TAMC Grant TOTAL PROJECT REVENUE	-	-	-	-	-	-	-
62000 65890 68500 69129-8711	Charges From Other Department Professional Services - Other Street Improvements Interfund Transfer (To Fund 29) PFIF Roadway TOTAL PROJECT EXPENDITURES	354,393 354,393	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(354,393)	-	-	-	-	-	-
	Ending Project Balance, June 30th	0	0	0	0	0	0	0
622 Street Resurfacing Fall 2006 (Completed)								
	Beginning Project Balance, July 1	133,301	(0)	(0)	(0)	(0)	(0)	(0)
55630	RSTP Grant TOTAL PROJECT REVENUE	-	-	-	-	-	-	-
62000 65890 69162-0668	Charges From Other Department Professional Services - Other Intrafund/Project Transfer (To 62-668) TOTAL PROJECT EXPENDITURES	133,301 133,301	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(133,301)	-	-	-	-	-	-
	Ending Project Balance, June 30th	(0)	(0)	(0)	(0)	(0)	(0)	(0)
644 Flower Street Perc Pond (Completed)								
	Beginning Project Balance, July 1	(11,041)	-	-	-	-	-	-
59162-0690	Intrafund/Project Transfer (From 62-690) TOTAL PROJECT REVENUE	11,041 11,041	-	-	-	-	-	-
	TOTAL PROJECT EXPENDITURES	-	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	11,041	-	-	-	-	-	-
	Ending Project Balance, June 30th	-	-	-	-	-	-	-
660 Reservation Rd. Bike Lanes (Completed, see # 702)								
	Beginning Project Balance, July 1	151,471	-	-	-	-	-	-
55650	Congestion Mgmt Air Quality TOTAL PROJECT REVENUE	-	-	-	-	-	-	-
69162-0702	Intrafund/Project Transfer (To 62-702) TOTAL PROJECT EXPENDITURES	151,471 151,471	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(151,471)	-	-	-	-	-	-
	Ending Project Balance, June 30th	-	-	-	-	-	-	-

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Fund 62 - City Capital Projects

Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
661 Crescent Ave Sidewalk/Gutter (Completed)								
	Beginning Project Balance, July 1	29,953	0	0	0	0	0	0
55240	Mtry Air Pollution Control Dst Grant							
55630	RSTP Grant							
55650	Congestion Mgmt Air Quality							
55660	Regional TEA Funds					-	-	-
	TOTAL PROJECT REVENUE	-	-	-	-	-	-	-
62211	Charges From PW Administration							
65650	Engineering Services							
65890	Professional Services - Other							
68700	Land Purchase							
69162-0006	Intrafund/Project Transfer (To 62-006)	29,953						
	TOTAL PROJECT EXPENDITURES	29,953	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(29,953)	-	-	-	-	-	-
	Ending Project Balance, June 30th	0	0	0	0	0	0	0
662 Route 1 & 12th St. Interchange (Ongoing)								
	Beginning Project Balance, July 1	(15,954)	6,208	(21,060)	109,739	58,880	103,591	98,591
58990	Other Revenue - MCP Funding							
59162-000	Intrafund/Project Transfer (From 62-678)			13,859				
59129-8711	Interfund Transfer PFIF (Roadway Impact Fees)	53,514	25,954	121,352				
	TOTAL PROJECT REVENUE	53,514	25,954	135,211	-	-	-	-
62000	Charges From Other Department							
65890	Professional Services - Other	31,352	53,222	4,411	6,149	33,000	5,000	20,000
66751	Refund MCP Impact Fee Advance							
	TOTAL PROJECT EXPENDITURES	31,352	53,222	4,411	6,149	33,000	5,000	20,000
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	22,162	(27,268)	130,800	(6,149)	(33,000)	(5,000)	(20,000)
	Ending Project Balance, June 30th	6,208	(21,060)	109,739	103,591	25,880	98,591	78,591
667 California Ave. Sidewalk & Bike Lane (Completed)								
	Beginning Project Balance, July 1	(29,284)	(0)	(0)	(0)	-	(0)	(0)
52370	Spec and Plan Fees							
55620	RSTP Fair Share							
55630	AB 2766 Grant							
55650	CMAQ Grant							
55670	TDA 2% Grant							
59129-8711	Interfund Transfer PFIF (Roadway Impact Fees)	29,284						
	TOTAL PROJECT REVENUE	29,284	-	-	-	-	-	-
62000	Charges From Other Department							
62161	Charges From Planning							
62211	Charges From PW Administration							
62212	Charges From Building Inspection							
63110	General Supplies							
65650	Engineering Services							
65890	Professional Services - Other							
66210	Legal Notice Advertising							
68500	Street Improvements							
68700	Land Purchase							
	TOTAL PROJECT EXPENDITURES	-	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	29,284	-	-	-	-	-	-
	Ending Project Balance, June 30th	(0)	(0)	(0)	(0)	-	(0)	(0)

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Fund 62 - City Capital Projects

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Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
668 Central Marina Street Resurfacing (Completed)								
	Beginning Project Balance, July 1	(109,057)	24,244	24,244	24,244	24,244	24,244	0
55640	Grant - TAMC					-	-	-
59162-0622	Intrafund/Project Tsfr (From 62-622) RSTP via TAMCS	133,301						
	TOTAL PROJECT REVENUE	133,301	-	-	-	-	-	-
62000	Charges From Other Department							
65650	Engineering Services							
65780	Contractor Services							
65890	Professional Services - Other							
69162-0309	Intrafund/Project Transfer (To 62-309)					-	24,244	-
	TOTAL PROJECT EXPENDITURES	-	-	-	-	-	24,244	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	133,301	-	-	-	-	(24,244)	-
	Ending Project Balance, June 30th	24,244	24,244	24,244	24,244	24,244	0	0
678 Fifth Street Bike Path (Completed)								
	Beginning Project Balance, July 1	(25,807)	13,859	13,859	(0)	(0)	(0)	(0)
55240	Mtry Air Pollution Control Dst Grant	13,859						
55630	TAMC Grant							
59129-8711	Interfund Transfer PFIF (Roadway Impact Fees)	25,807						
	TOTAL PROJECT REVENUE	39,666	-	-	-	-	-	-
62161	Charges From Planning							
62212	Charges From Building Inspection							
65650	Engineering Services							
69162-0662	Intrafund/Project Transfer (To 62-662)			13,859				
65890	Professional Services - Other							
	TOTAL PROJECT EXPENDITURES	-	-	13,859	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	39,666	-	(13,859)	-	-	-	-
	Ending Project Balance, June 30th	13,859	13,859	(0)	(0)	(0)	(0)	(0)
680 Corp Yard Modification/Rehab (Completed)								
	Beginning Project Balance, July 1	6,623	0	0	0	0	0	0
59126	Interfund Transfer (From Fund 26 - Conveyance)							
	TOTAL PROJECT REVENUE	-	-	-	-	-	-	-
62000	Charges From Other Department							
63170	Printing Services							
65730	Permits/Plan Check/Inspections							
68210	Building Improvements							
69162-0006	Intrafund/Project Transfer (To 62-006)	6,623						
	TOTAL PROJECT EXPENDITURES	6,623	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(6,623)	-	-	-	-	-	-
	Ending Project Balance, June 30th	0	0	0	0	0	0	0
690 Capital Equipment (On-going)								
	Beginning Project Balance, July 1	104,788	92,815	92,815	61,378	61,378	61,378	61,378
58980	Abrams B Financing							

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Fund 62 - City Capital Projects		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY14/15	FY15/16
Dept & Acct #	Capital Improvement Projects Description	Actual	Actual	Actual	Actual	Adopted	Estimated	Proposed
58990	Reimbursement - Fire Truck / Other Revenue							
59126	Interfund Transfer (From Fund 26 - Conveyance)							
59129-8714	Interfund Transfer from Fund 29 PFIF-Pub Safety for PS bdg							
59129-8715	Interfund Transfer PFIF (Public Buildings Impact Fees) for PS bdg							
	TOTAL PROJECT REVENUE	-	-	-	-	-	-	-
67000	Capital Equipment - Fire Truck							
67100	Vehicles							
67200	Public Safety Building Rewiring	311						
65780	Public Safety Building Perimeter Fencing			25,767				
69141	Interfund Transfer (To Fund 11.141) Police							
69143	Interfund Transfer (To Fund 11.143) Animal Serv./Vehicle Abatement							
69162-0644	Intrafund/Project Transfer (To 62-644)	621						
69162-0721	Intrafund/Project Transfer (To 62-721)			5,671				
69162-0728	Intrafund/Project Transfer (To 62-728)	11,041						
	TOTAL PROJECT EXPENDITURES	11,973	-	31,438	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(11,973)	-	(31,438)	-	-	-	-
	Ending Project Balance, June 30th	92,815	92,815	61,378	61,378	61,378	61,378	61,378
701 8Th St. & First/Inter Garrison (Deferred)								
	Beginning Project Balance, July 1	118,781	118,676	118,676	268,166	450,385	450,215	450,215
55460	FORA - Per Agreement (reimbursement in arrear)							
58990	AmCal						-	
59129-8711	TSF Roadway Impact Fees			150,000	182,219			
59126	Interfund Transfer (From Fund 26 - Conveyance)							
	TOTAL PROJECT REVENUE	-	-	150,000	182,219	-	-	-
62000	Charges From Other Department							
65890	Professional Services - Other	105		510	170	300,000	-	300,000
	TOTAL PROJECT EXPENDITURES	105	-	510	170	300,000	-	300,000
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(105)	-	149,490	182,049	(300,000)	-	(300,000)
	Ending Project Balance, June 30th	118,676	118,676	268,166	450,215	150,385	450,215	150,215
702 Downtown Bicycle & Pedestrian (Completed)								
	Beginning Project Balance, July 1	(112,038)	39,433	39,433	39,433	39,433	39,433	(0)
59162-0660	Intrafund/Project Transfer (From 62-660) Congestion Mgmt	151,471						
55240	Mtry Air Pollution Control Dst Grant							
	TOTAL PROJECT REVENUE	151,471	-	-	-	-	-	-
62000	Charges From Other Department							
63150	Postage, Shipping & Delivery							
63170	Printing Services							
65890	Professional Services - Other							
66210	Legal Notice Advertising							
68201	Construction							
69162-0308	Intrafund/Project Transfer (To 62-308)						39,433	
	TOTAL PROJECT EXPENDITURES	-	-	-	-	-	39,433	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	151,471	-	-	-	-	(39,433)	-
	Ending Project Balance, June 30th	39,433	39,433	39,433	39,433	39,433	(0)	(0)
710 Del Monte Reindollar/Beach (Deferred)								
	Beginning Project Balance, July 1	(708)	-	-	-	-	-	-
59129-8711	Interfund Transfer PFIF (Roadway Impact Fees)	708						

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Fund 62 - City Capital Projects		CCP		62		CCP		
Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
	TOTAL PROJECT REVENUE	708	-	-	-	-	-	-
62000	Charges From Other Department							
65890	Professional Services - Other							
	TOTAL PROJECT EXPENDITURES	-	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	708	-	-	-	-	-	-
	Ending Project Balance, June 30th	-	-	-	-	-	-	-
712	California Reservation/Carmel (Completed)							
	Beginning Project Balance, July 1	(494,011)	(515,669)	(372,493)	-	-	-	-
55510	Grant Revenue							
55630	AB 2766 Grant (MBUAPCD)		5,000					
58980	Abrams B Financing							
59129-8711	Interfund Transfer PFIF (Roadway Impact Fees)		69,088	372,493				
59129-8712	Interfund Transfer in PFIF (Intersection Impact Fees)		69,088					
	TOTAL PROJECT REVENUE	-	143,176	372,493	-	-	-	-
62000	Charges From Other Department							
65890	Professional Services - Other	21,658						
68700	Right of Way Purchase 3145 CA							
69029-8711	Transfer Fund 29 - Roadway							
	Fund Balance Realignment Reso 2009-173 (Abrams B)							
	TOTAL PROJECT EXPENDITURES	21,658	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(21,658)	143,176	372,493	-	-	-	-
	Ending Project Balance, June 30th	(515,669)	(372,493)	-	-	-	-	-
713	2nd Avenue Ext. Imjin/Reindollar (On-going)							
	Beginning Project Balance, July 1	563,345	563,345	563,345	563,345	563,345	563,345	563,345
55460	FORA - Per Agreement							
59129-8711	Interfund Transfer PFIF (Roadway Impact Fees)							
	TOTAL PROJECT REVENUE	-	-	-	-	-	-	-
62000	Charges From Other Department							
65650	Engineering Services							
65890	Professional Services - Other							
	TOTAL PROJECT EXPENDITURES	-	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	-	-	-	-	-	-	-
	Ending Project Balance, June 30th	563,345	563,345	563,345	563,345	563,345	563,345	563,345
714	Del Monte Beach/Marina Greens (Deferred)							
	Beginning Project Balance, July 1	170,235	170,235	170,235	155,043	319,043	347,468	172,468
59129-8711	Interfund Transfer PFIF (Roadway Impact Fees)							
59129-8712	Transfer In - Intersection Imp				219,000			
	TOTAL PROJECT REVENUE	-	-	-	219,000	-	-	-
62000	Charges From Other Department							
65650	Engineering Services			7,437				
65890	Professional Services - Other			7,755	26,574	164,000	175,000	
	TOTAL PROJECT EXPENDITURES	-	-	15,192	26,574	164,000	175,000	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	-	-	(15,192)	192,426	(164,000)	(175,000)	-
	Ending Project Balance, June 30th	170,235	170,235	155,043	347,468	155,043	172,468	172,468

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Fund 62 - City Capital Projects

Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
715 Reservation Rd. Beach/Del Monte (Completed)								
	Beginning Project Balance, July 1	(40,473)	(80,210)	1,443,298	2,264,172	13,000	(26,443)	0
55510	Grant Revenue (Air Quality Mgmt District)					137,000	137,000	
59129-8711	Interfund Transfer PFIF (Roadway Impact Fees)		890,000	581,902				
59129-8712	Interfund Transfer PFIF (Intersection Impact Fees)		700,000	324,943				
	TOTAL PROJECT REVENUE	-	1,590,000	906,845	-	137,000	137,000	-
62000	Charges From Other Department			-	101			
65890	Professional Services - Other	39,737	55,923	85,971	2,290,513	5,000	62,512	
68201	Construction			-	-	145,000		
68700	Land Purchase		10,569					
69129-8712	Interfund Transfer (To Fund 29) PFIF Intersection						48,045	
	TOTAL PROJECT EXPENDITURES	39,737	66,492	85,971	2,290,614	150,000	110,557	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(39,737)	1,523,508	820,874	(2,290,614)	(13,000)	26,443	-
	Ending Project Balance, June 30th	(80,210)	1,443,298	2,264,172	(26,443)	-	0	0
716 Salinas Ave. Reservation/Carmel (Deferred)								
	Beginning Project Balance, July 1	1,235	1,235	1,235	1,235	1,235	1,235	-
59129-8711	Interfund Transfer PFIF (Roadway Impact Fees)							
	TOTAL PROJECT REVENUE	-	-	-	-	-	-	-
62000	Charges From Other Department							
65890	Professional Services - Other							
69129	Interfund Transfer PFIF (To Roadway Impact Fees) Refund						1,235	
	TOTAL PROJECT EXPENDITURES	-	-	-	-	-	1,235	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	-	-	-	-	-	(1,235)	-
	Ending Project Balance, June 30th	1,235	1,235	1,235	1,235	1,235	-	-
717 Reservation/Beach St. Rt. 1/Marina Dr. (On-going)								
	Beginning Project Balance, July 1	203,808	203,808	203,808	203,808	203,808	203,808	203,808
59129-8711	Interfund Transfer PFIF (Roadway Impact Fees)					-	-	-
59129-8712	Interfund Transfer PFIF (Intersection Impact Fees)							
	TOTAL PROJECT REVENUE	-	-	-	-	-	-	-
62000	Charges From Other Department							
65890	Professional Services - Other							203,808
	TOTAL PROJECT EXPENDITURES	-	-	-	-	-	-	203,808
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	-	-	-	-	-	-	(203,808)
	Ending Project Balance, June 30th	203,808	203,808	203,808	203,808	203,808	203,808	0
719 Preston Park Phase III Improve (Closed)								
	Beginning Project Balance, July 1	72,967	72,967	72,967	72,967	72,967	72,967	(0)
59129-8711	Interfund Transfer PFIF (Roadway Impact Fees)							
59129-8717	Interfund Transfer PFIF (Parks Impact Fees)							
	TOTAL PROJECT REVENUE	-	-	-	-	-	-	-
62000	Charges From Other Department							
65890	Professional Services - Other							
69129-8717	Interfund Transfer (To Fund 29) Parks						72,967	
	TOTAL PROJECT EXPENDITURES	-	-	-	-	-	72,967	-

EXHIBIT B

Fund 62 - City Capital Projects		CCP			62		CCP	
Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	-	-	-	-	-	(72,967)	-
	Ending Project Balance, June 30th	72,967	72,967	72,967	72,967	72,967	(0)	(0)
721	Teen Center Facility (Completed)							
	Beginning Project Balance, July 1	(29,678)	(29,678)	(29,678)	69,677	69,677	69,677	0
58980	Abrams B Financing			69,677				
59162-0690	Intrafund/Project Transfer (From 62-690)			5,671				
59161	Interfund Transfer In (from Fund 61 CIP Parks)			24,007				
	TOTAL PROJECT REVENUE	-	-	99,355	-	-	-	-
62000	Charges From Other Department							
65650	Engineering Services							
65890	Professional Services - Other							
67700	Furniture, fixtures, equipment							
69162-0005	Interfund Transfer to 62-005						67,140	
69162-0007	Interfund Transfer to 62-007						90	
69162-0113	Interfund Transfer to 62-113						881	
69162-0114	Interfund Transfer to 62-114						1,566	
	TOTAL PROJECT EXPENDITURES	-	-	-	-	-	69,677	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	-	-	99,355	-	-	(69,677)	-
	Ending Project Balance, June 30th	(29,678)	(29,678)	69,677	69,677	69,677	0	0
725	Fort Ord Fire Station (Deferred)							
	Beginning Project Balance, July 1	(5,745)	-	-	-	-	-	-
59129-8714	Interfund Transfer In PFIF (Public Safety)							
59129-8715	Interfund Transfer In PFIF (Public Building)	5,745						
	TOTAL PROJECT REVENUE	5,745	-	-	-	-	-	-
62000	Charges From Other Department							
65890	Professional Services - Other							
	TOTAL PROJECT EXPENDITURES	-	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	5,745	-	-	-	-	-	-
	Ending Project Balance, June 30th	-	-	-	-	-	-	-
726	Public Safety Station Improve (Closed)							
	Beginning Project Balance, July 1	(305)	(0)	(0)	(0)	(0)	(0)	(0)
59129-8714	Interfund Transfer PFIF (Public Safety Impact Fees)	305						
	TOTAL PROJECT REVENUE	305	-	-	-	-	-	-
62000	Charges From Other Department							
65890	Professional Services - Other							
	TOTAL PROJECT EXPENDITURES	-	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	305	-	-	-	-	-	-
	Ending Project Balance, June 30th	(0)	(0)	(0)	(0)	(0)	(0)	(0)
727	SB Weaving Improvements Hwy. 1 (Deferred)							
	Beginning Project Balance, July 1	-	(1,054)	(1,421)	198,579	698,579	698,579	698,579
59129-8711	Transfer In Impact Fee - Roadway				500,000			1,000,000

EXHIBIT B
CCP 62 CCP

Fund 62 - City Capital Projects

Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
59129-8712	Transfer In Impact Fee - Intersection			200,000				300,000
58980	Abrams B Financing	99						
	TOTAL PROJECT REVENUE	99	-	200,000	500,000	-	-	1,300,000
62000	Charges From Other Department		367					
65890	Professional Services - Other	1,153						
	TOTAL PROJECT EXPENDITURES	1,153	367	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(1,054)	(367)	200,000	500,000	-	-	1,300,000
	Ending Project Balance, June 30th	(1,054)	(1,421)	198,579	698,579	698,579	698,579	1,998,579

728 Collector Road Resurfacing (Completed)

	Beginning Project Balance, July 1	(621)	(0)	(0)	(0)	(0)	(0)	(0)
56510	Copy & Duplication Fees							
58980	Abrams B Financing							
58981	Refund 07-08 Abrams B Financing							
59162-0690	Intrafund/Project Transfer (From 62-690)	621				-	-	-
	TOTAL PROJECT REVENUE	621	-	-	-	-	-	-
62000	Charges From Other Department							
65610	Consultant Services							
65890	Professional Services - Other							
68500	Street Improvements							
	TOTAL PROJECT EXPENDITURES	-	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	621	-	-	-	-	-	-
	Ending Project Balance, June 30th	(0)						

729 Del Monte/ Palm Imp. - Pedestrian Overpass (Completed)

	Beginning Project Balance, July 1	(324,859)	6,369	6,369	62,550	62,550	62,550	0
56510	Copy & Duplication Fees							
58980	Abrams B Financing	388,811		6,181				
58990	Other Revenue							
	TOTAL PROJECT REVENUE	388,811	-	6,181	-	-	-	-
62000	Charges From Other Department							
65650	Engineering Services							
65730	Permits, plan Check & Inspection Fees							
68999	Streets Audit Adjustment			(50,000)				
65890	Professional Services - Other	57,583						
69162-0308	Intrafund/Project Transfer (To 62-308)						62,550	
	TOTAL PROJECT EXPENDITURES	57,583	-	(50,000)	-	-	62,550	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	331,228	-	56,181	-	-	(62,550)	-
	Ending Project Balance, June 30th	6,369	6,369	62,550	62,550	62,550	0	0

731 Information Technology Project (On-going)

	Beginning Project Balance, July 1	200,000	200,000	200,000	200,000	200,000	200,000	200,800
58980	Abrams B Financing						319,900	
59126	Interfund Transfer (From Fund 26 - Conveyance)							
	TOTAL PROJECT REVENUE	-	-	-	-	-	319,900	-
65890	Professional Services						48,050	
67208	Software System						-	
67208-0001	Software System - License						87,750	

EXHIBIT B

Fund 62 - City Capital Projects						CCP	62	CCP
Dept & Acct #	Capital Improvement Projects Description	FY10/11 Actual	FY11/12 Actual	FY12/13 Actual	FY13/14 Actual	FY14/15 Adopted	FY14/15 Estimated	FY15/16 Proposed
67208-0002	Software System - Services						113,300	
67208-0003	Software System - Travel						30,000	
67313	Computers & Servers						40,000	
TBD	New Financial System					200,000		
	TOTAL PROJECT EXPENDITURES	-	-	-	-	200,000	319,100	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	-	-	-	-	(200,000)	800	-
	Ending Project Balance, June 30th	200,000	200,000	200,000	200,000	-	200,800	200,800
732 Spring 2008 Street Resurfacing (Completed)								
	Beginning Project Balance, July 1	252,350	0	0	(7,453)	(7,453)	(7,453)	0
55190	State Prop 1B Bond Funds							
59162-0101	Transfer from 62-101 (reverse prior year transfer)			252,350				
59122	Interfund Transfer Gas Tax/Streets Fund						7,453	
55630	RSTP Contribution							
	TOTAL PROJECT REVENUE	-	-	252,350	-	-	7,453	-
62000	Charges From Other Department							
65890	Professional Services - Other			37,520				
68500	Street Improvements			196,257				
68999	Streets Audit Adjustment			26,026				
69162-0101	Intrafund/Project Transfer (From 62-101)	252,350						
	TOTAL PROJECT EXPENDITURES	252,350	-	259,803	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(252,350)	-	(7,453)	-	-	7,453	-
	Ending Project Balance, June 30th	0	0	(7,453)	(7,453)	(7,453)	0	0
801 Corporation Reroofing Project (Completed)								
	Beginning Project Balance, July 1	5,105	0	0	0	-	0	0
59129-8715	Interfund Transfer PFIF (Public Buildings Impact Fees)							
	TOTAL PROJECT REVENUE	-	-	-	-	-	-	-
65650	Engineering Services							
65890	Professional Services - Other							
69162-0006	Intrafund/Project Transfer (To 62-006)	5,105						
	TOTAL PROJECT EXPENDITURES	5,105	-	-	-	-	-	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	(5,105)	-	-	-	-	-	-
	Ending Project Balance, June 30th	0	0	0	0	-	0	0
803 Fire Station #2 Rehabilitation (Completed)								
	Beginning Project Balance, July 1	(7,291)	39,355	22,313	22,230	22,230	22,230	(0)
55870	Grant - FEMA	472,985	24,893					
56510	Copy & Duplication Fee	540						
59129-8714	Interfund Transfer from Fund 29 PFIF - Public Safety	15,000						
	TOTAL PROJECT REVENUE	488,525	24,893	-	-	-	-	-
62000	Charges From Other Department	40,000		84				
65890	Professional Services - Other	387,179	41,935					
67700	Capital Outlay - Furniture, Fixture & Equipment	14,700						
69129-8714	Interfund Transfer (To Fund 29) PFIF - Public Safety						22,230	
	TOTAL PROJECT EXPENDITURES	441,879	41,935	84	-	-	22,230	-
	PROJECT REVENUES OVER (UNDER) EXPENDITURE	46,646	(17,042)	(84)	-	-	(22,230)	-
	Ending Project Balance, June 30th	39,355	22,313	22,230	22,230	22,230	(0)	(0)

Honorable Mayor and Members
of the Marina City Council

City Council Meeting
of June 16, 2015

CITY COUNCIL CONSIDER ADOPTING RESOLUTION NO. 2015-, RECEIVING THE CITY 2015-16 PROPOSED BUDGET UPDATES, APPROVE FY14-15 BUDGET AMENDMENTS, APPROVE THE ALLOCATION ACCORDINGLY OF ABRAMS B BOND PROCEEDS TO THE CITY CAPITAL PROJECT FUNDS 62, AUTHORIZING THE FINANCE DIRETOR TO MAKE THE NECESSARY ACCOUNTING AND BUDGETARY ENTRIES, AND PROVIDING DIRECTION TOWARDS BUDGET ADOPTION

REQUEST:

It is requested the City Council consider adopting Resolution No. 2015-:

1. Receiving the City 2015-16 proposed budget update,
2. Approving FY14-15 budget amendments, and
3. Approving the allocation accordingly of Abrams B bond proceeds to the City Capital Projects Fund 62, and
4. Authorizing the Finance Director to make the necessary accounting and budgetary entries, and
5. Providing direction towards budget adoption.

BACKGROUND:

On June 8th, the City Council discussed the FY15-16 proposed budgets. Further revisions and deliberations are needed in order to adopt the budget before June 30th. Revised FY14-15 budget amendments are provided for Council consideration (**EXHIBIT A**). Additional funds are provided for Council consideration (**EXHIBIT B**).

ANALYSIS: -- Summary Discussions of updates since June 8th.

FY15-16 PROPOSED BUDGET				
General Fund				
FY15-16 Budget	Total	On-Going	vs.	One-Time
Beginning Fund Balance	\$ 7,592,025			
Revenues	\$ 18,052,974	\$ 17,302,974		\$ 750,000
Less - Expenditures *	\$ 17,714,488	\$ 17,057,488		\$ 657,000
Revenues Over/(Under) Expenditures	\$ 338,486	\$ 245,486		\$ 93,000
Ending Fund Balance	\$ 7,930,511	1.4%		
Development Activity Fund				
FY15-16 Budget	Total			
Beginning Fund Balance	\$ (1,605,047)			
Revenues	\$ -			
Less - Expenditures *	\$ -			
Revenues Over/(Under) Expenditures	\$ -			
Ending Fund Balance	\$ (1,605,047)			
Estimated Combined Fund Balance				
General Fund	\$ 7,930,511			
Development Activity Fund 50	\$ (1,605,047)			
General Fund, net of fund 50	\$ 6,325,463			
On-going Revenues vs. Expenditures	\$ 245,486			

Relative to the General Fund available resources, below is information for Council consideration:

On-going Revenues vs. Expenditures	\$	245,486		
Unfunded on-going services:				
Streets/Facilities/Vehicles (\$1.7 million per 2014 Financial Compass)				
Vehicle Replacement - \$90k to begin set aside for FY14/15 & FY15/16 new vehicles				
Staffing Level (\$ TBD)				
Labor Negotiation (\$ TBD)				
Fund Balance Considerations:				
	\$	6,325,463	a	
25% Emergency & Economic Uncertainty	\$	4,264,372	b	
Estimated Fund Bal. available for other purpose	\$	2,061,091	c	=a-c
Unfunded One-time Need - for which fund balance may be designated				
Fire Engine (estimate \$0.5 million)				
Vehicle Replacement - Savings Funds (\$2.4 million per 2013 report)				
Facilities Projects- Savings Funds (\$ TBD)				
Compensated Absence Liability (\$1.3 million FY13/14 audit)				
Unfunded OPEB (retirement health) (actuarial accrued liability \$2.3 million as of FY13/14)				
Unfunded Pension Liability (actuarial accrued liability \$12 million, as of 6/30/2014)				
General Liability - Savings Fund (\$ TBD)				
Blight Removal (\$ TBD)				
Program/Dept information technology - PD system, PD bodycam program, CDD system				

Further clarification of estimated fund balance -- At the June 8th meeting, Council requested further clarification regarding the estimated fund balance of approximately \$6+ million. This clarification is in addition to the above listing of unfunded needs and obligations. Staff wishes to share certain fiscal assumptions in the proposed budget which may have a significant negative fiscal impact, which are as follows:

- Land sale estimated revenue of \$600k -- possibility of not finalizing transaction?
- CDBG grant audit related to MTC – possibility of negative audit outcome that may cause City to refund \$400k grant?
- Preston Park rent revenue assumed to include 2.54% FORA increase in rent allocation to General Fund (~\$65k enhancement) – possibility of final Preston Park financing causing a reduction in General Fund on-going revenues and/or cost of issuance further reducing fund balance?
- Abrams B rent revenue assumed to have no impact from 2016 mandatory refinancing – possibility of final Abrams B financing causing reduction in General Fund on-going revenues and/or cost of issuance further reducing fund balance?

Brief Summary of revisions since June 8th publications:

- General Fund Changes (FY14-15 items)
 - Fund 50 – revised revenue to reflect actual receipt + \$76k
 - Fund 17 – Removed CAP transfer (revenue) to General Fund \$2k
 - Fund 62 – Removed transfer (expenditure) to CIP Fund 62 \$35k
 - Fund 17 – Transfer (expenditure) to Fund 17 due to negative balance \$13k
 - Fund 19 – Transfer (expenditure) to Fund 19 due to negative balance \$54k
 - Fund 31 - Transfer (expenditure) to Fund 31 due to negative balance \$1k
 - Fund 53 – Transfer (expenditure) to Fund 53 due to State mandate per MRA dissolution \$50k

- General Fund Changes (FY15-16 items):
 - Cinemark Agreement (\$275k expenditure)
 -

- Other Fund Changes (FY14-15):
 - Revised City CIP Fund 62 (only for project 000)
 - Revised Airport Oper Fund 55 (transfer to 62-000 and maintenance costs)

- Other Fund Changes (FY15-16):
 - Revised Airport Enterprise Fund 55
 - Revised Airport Capital Fund 60
 - Providing Fund 17 and 19

Staff will present a summary of the above budgets to the Council, receive and answer questions. As the City’s fiscal year begins on July 1st; Staff request Council direction towards budget adoption before June 30th.

FISCAL IMPACT:

None to receive this report.

CONCLUSION:

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

Respectfully submitted,

Lauren Lai, CPA
Finance Director
City of Marina

REVIEWED/CONCUR:

Layne P. Long
City Manager
City of Marina