



City of Martinez 2023-24 and 2024-25 Biennial Budget



Last updated 06/24/23



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PREFACE





Vision Statement

Martinez is an inclusive, family oriented, safe community, with small town waterfront character, diverse neighborhoods, complemented by plentiful parks and open spaces. Martinez has a historic downtown, with a legacy of culture and the arts, fostering a vibrant and sustainable economy, striving for well-maintained infrastructure, and a responsive high performing government.

Mission Statement

The City of Martinez will provide efficient and sustainable, responsive, high performing public services, and well maintained public facilities, that enhance the safety and livability of the community, and support fiscal stability and a healthy local economy through business development.

City Council

Brianne Zorn, Mayor
Mark Ross, Vice Mayor, District 2
Jay Howard, Councilmember, District 1
Satinder S. Malhi, Councilmember, District 3
Debbie McKillop, Councilmember, District 4

Council Appointees

Michael Chandler, City Manager
Andrew White, Chief of Police

Elected Officials

Richard Hernandez, City Clerk
Carolyn Robinson, City Treasurer

Executive City Staff

Lauren Sugayan, Assistant City Manager
David Glasser, Finance Director
Joe Enke, City Engineer
Jill Bergman, Community & Economic Development Director

Acknowledgements

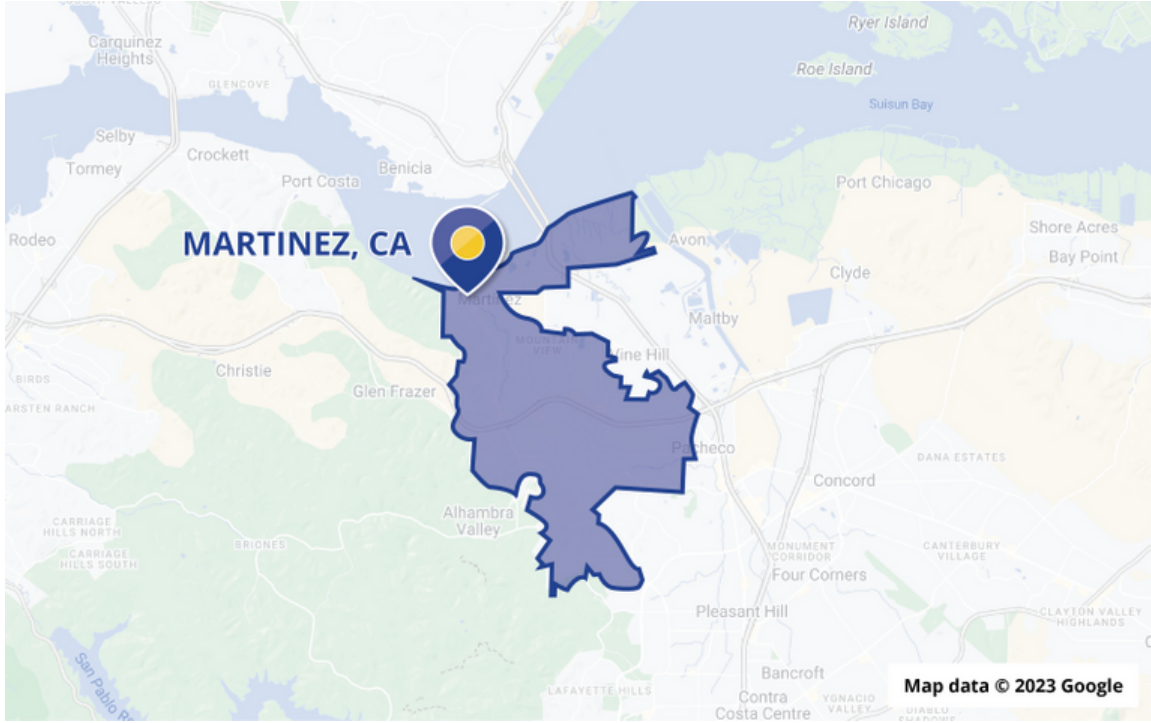
Photos provided courtesy of Martinez resident Kevin Murray



Organization Chart



Area Map



INTRODUCTION





A Martinez vineyard against the beauty of the rolling hillsides.



City of Martinez

525 Henrietta Street, Martinez, California 94553

Honorable Mayor and City Council Members:

I respectfully submit to you the two-year budget for the City of Martinez for fiscal years (FY) 2023-24 and 2024-25 totaling \$184.5 million in expenditures and transfers out across all funds, which includes the General Fund, Enterprise Funds, Special Revenue Funds, Internal Service Funds, Debt Service, and Capital Projects.

The FY 2023-25 budget emphasizes staff recruitment and retention – the City Council's top goal – as a means of optimizing service delivery. Recent investments made by the City Council to make staff compensation more competitive with neighboring agencies and improve workplace conditions are designed to recruit and retain highly qualified staff. Any proposed new budgeted positions are based on operational needs to help improve governmental performance, along with reducing the City's reliance on contract and temporary staff.

The projections for City revenues – some of which are associated with an overall softening of the economy – are not keeping pace with City expenses, including labor adjustments approved this year by the City Council to address ongoing significant recruitment and retention challenges across the organization. As a result, staff needed to utilize a combination of ongoing and one-time funding sources to maintain City services and present a balanced budget. Thankfully, the City's strong fiscal reserves, including the benefit of the American Rescue Plan Act (ARPA) funding source, will allow the City to maintain its fiscal policy, which requires a minimum 20 percent of operating expenditures reserve in the coming cycle.

The proposed FY 2023-25 Biennial Budget encompasses the following core goals, which were selected by the City Council at the February 25, 2023 Goal Setting Workshop, and formally adopted on April 19, 2023:

- Staff recruitment and retention
- Financial sustainability
- Vibrant sustainable waterfront and marina

- Strong downtown and commercial centers

Staff has identified several key objectives to achieve the Council's top four priorities. These objectives include:

- Stabilize workforce, fill positions and specialty assignments in the Police Department.
- Implement workplace culture improvements as proposed by the C.A.R.E.S. Task Force as a means of improving staff recruitment and retention across the organization.
- Complete and implement Impact Fee Study, Water Rate Study, and Recreation Fee Update.
- Complete construction of Pine Meadows Park and the Hidden Valley Park Pickleball Project.
- Develop first phase of maintenance, grazing and access plan for Alhambra Hills.
- Complete \$2 million watermain replacements project.
- Complete Waterfront and Marina Trust Lands Use Plan through City Council and State Lands Commission.
- Complete Municipal Fishing Pier Renovation Project.
- Complete 6th Cycle Housing Element through Council adoption and State Housing and Community Development certification.
- Complete design, environmental, and permitting of Marina eastern seawall replacement and apply for federal earmark to fund construction.
- Complete 2nd phase of Downtown Parking Study and implement new parking meter technology and rate structure, with associated security enhancements.
- Update contracts and enhance coordination with Chamber of Commerce and Downtown Martinez & Company.
- Initiate citywide marketing and branding effort to increase visibility and reputation.
- Develop a Business Recruitment and Retention Program.
- Implement the findings of the Anti-Racism and Discrimination & Pro-Inclusion and Equity Task Force.

Staff carried out a fiscally disciplined approach to the budget development process resulting in significant cuts across each department's budget. Each department's actual costs for FY 2021-22 and estimated actuals for the current FY 2022-23 were closely reviewed by staff, and proposed expenditures were carefully evaluated and adjusted to ensure the continued delivery of City services. For discretionary areas, such as professional services, a zero-based budgeting approach was used to justify funding levels, particularly in light of the investments made to hire and retain full-time staff.

The budget does not reflect any costs for future negotiated labor agreements that are not known at the time the budget was completed. Labor agreements extending beyond June 30, 2023 include those with the Martinez Police Officers' Association (ending December 31, 2025), and Local 324 (ending June 30, 2027). The City is currently in negotiations with the Martinez Police Non-Sworn Employees' Association.

Additionally, significant increases for insurance costs and increases in CalPERS rates are reflected in the budget. To help offset rising costs, the City anticipates a number of cost recovery initiatives, including new user fees adopted by Council in May 2023 to go into effect in July; a Recreation Fee analysis and Fee Schedule update this fall (to be effective in 2024); a new Water Rate Study that recently commenced with implementation anticipated for January 2024; and a new Impact Fee Schedule following completion on the ongoing study.

Financial Summary/Economic Outlook

The national economy continues to experience economic headwinds as the Federal Reserve attempts to rein in inflation with 10 consecutive interest rate hikes taking place since March 2022. In the fourth quarter of 2022, real gross domestic product (GDP) increased by 2.6 percent, according to the U.S. Department of Commerce Bureau of Economic Analysis. In the first quarter of 2023, real GDP increased at an annual rate of 1.3 percent. Compared to the fourth quarter, the deceleration in real GDP in the first quarter primarily reflected a downturn in private inventory investment and a slowdown in nonresidential fixed investment. These movements were partially offset by an acceleration in consumer spending, an upturn in exports, and a smaller decrease in residential fixed investment.

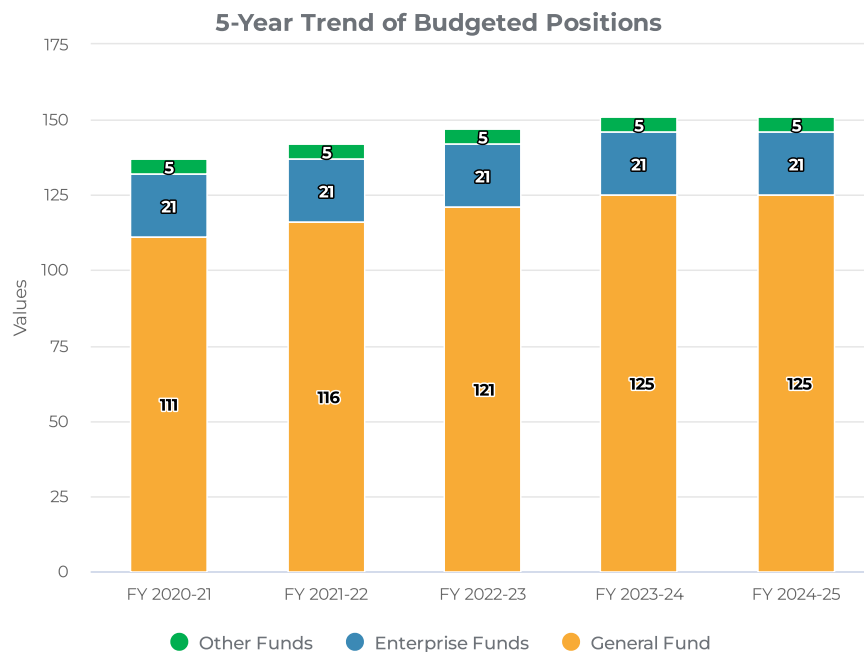
According to the Spring 2023 outlook report prepared by Beacon Economics, the East Bay closed out 2022 with slower job growth than initially estimated. In March, the California Employment Development Department (EDD) released annual benchmark revisions to their monthly employment survey estimates. These revisions indicate that the East Bay labor market has been growing slower than originally believed. Despite headlines about tech layoffs and bank runs, Beacon Economics expects the consumer to keep the economy afloat in the near term, in line with the improvements seen in the labor market. Steady gains in payrolls in the local economy over the last year have driven the unemployment rate below 4 percent in the region, as compared to over 5 percent from last year. With the unemployment rate back to its pre-pandemic level, and non-farm employment inching toward all-time highs, Beacon Economics is forecasting East Bay employment levels will continue expanding throughout 2023. Non-farm employment is projected to grow at a steady pace of around 1 to 1.5 percent for the year, while unemployment will likely hover around the 4 percent mark for the balance of 2023. According to the most recent data released by the California Employment Development Department (EDD) for April 2023, the statewide unemployment rate was 4.5 percent, compared to 3.6 percent for Contra Costa County and 2.9 percent for Martinez.

Unlike the labor market, housing continues to show signs of weakness. Rising interest rates have taken a toll, making mortgages more expensive and sidelining would-be homeowners. As a result, home price growth has decelerated, and there has been little relief in terms of new housing.

Staffing Trend

The City has been fortunate to expand its list of budgeted positions (including a net increase of four positions in FY 2023-24 compared to FY 2022-23) but continues to struggle with issues of high employee turnover and vacancies. As previously mentioned, recruiting, filling, and retaining staff in these budgeted positions is the City's top priority going into this new two-year cycle.

The chart below shows the City's trend in budgeted full-time employees projected through the end of the upcoming two-year budget cycle.



Local Issues and Concerns

Measure D Paving Progress

The City encompasses approximately 13.1 square miles, or 121 centerline miles of streets. Naturally, adequately addressing pavement infrastructure needs and demands remain among the City's primary concerns. This infrastructure is constantly in need of attention and resources are often limited. Fortunately, Martinez voters overwhelmingly adopted Measure D in November 2016, a half-cent sales tax initiative supplying approximately \$4.6 million per year for paving until 2032. Since July of 2021, over \$11.8 million in Measure D funding has been appropriated for street improvement and repair (audited as of June 30, 2021). In addition, with the passage of SB 1, the \$52 billion State transportation bill, the City is projected to receive over \$800,000 annually in additional Gas Tax funds for road repairs. With these substantial new recurring funding sources, the City is better equipped than ever to address much-needed paving concerns.

Starting in 2020, the City began employing the Metropolitan Transportation Commission's (MTC) Street Saver® Pavement Management Program (PMP) for selecting road repair and improvement projects over an upcoming 5-year cycle. This methodology is used each year in January and February during the street selection process through the City Council's Franchise and Infrastructure Subcommittee's Street selection workshop and a subsequent vote of approval by the City Council. The paving work is paying dividends in the overall condition of the City's streets. The City's Pavement Condition Index (PCI), which is a measurement of the overall condition of the streets, has increased from a low of 51 in 2016 placing Martinez at the bottom of Contra Costa County agencies, to a current score of 69. Importantly, the most recent Pavement Management Program assessment of the City's street system shows the improved PCI will be maintained over time.

Measure H Parks Projects

The City recently completed major renovations and improvements to Cappy Ricks Park, Hidden Lakes Park, and Waterfront Park Field 5 using the last of the \$30 million in General Obligation Bonds authorized through Measure H, approved by voters in November 2008. All three improvements were completed under a single construction contract, which was awarded by the City Council in September 2022. The award of the construction contract also included additional appropriations to fully fund the construction at all three parks. All Measure H funds allocated to the projects have been expended, with acceptance by City Council scheduled in July 2023. Measure H has been a resounding success, financing the cost of major improvements and renovation to the City's parks, library and swimming pool.

Marina Trust Lands

In September 2014, the City received a grant of marina trust lands through Senate Bill 1424, which requires trust lands be held by the City, as trustee, for the benefit of all the people of the State for purposes consistent with the public trust doctrine. The doctrine includes protecting maritime or water dependent commerce, navigation, and fisheries, and the preservation of the lands in their natural state for scientific study, open space, wildlife habitat and water-oriented recreation. The land grant allows the City to manage and lease the granted lands according to the public trust doctrine with 80 percent of the revenue generated from the marina going back into the City's enterprise fund that supports operation of the marina and the remaining 20 percent to remitted to the State Lands Commission (SLC). As a condition of the land grant, the City must complete a Trust Lands Use Plan (TLUP). Following submission of an initial Draft TLUP to the SLC in December 2019, the City embarked on a comprehensive Waterfront-Marina Trust Lands Use Plan with extensive public engagement opportunities. The Plan expands upon the foundational TLUP and contains additional detail addressing City goals for the long-term use and maintenance of the Marina and Waterfront, future land uses, economic development, infrastructure improvements, and financing. The final draft of the Plan is tentatively scheduled to be considered by the City Council in July 2023 and then submitted to SLC for their review and consideration.

Additionally, the City is working closely with its State legislators and the SLC on a bill (AB 1686) to provide the City with an extension of the time during which the City's obligations to remit 20 percent of gross revenues to SLC can be waived, at SLC's discretion. This bill is currently at the Committee stage and anticipated to be adopted in the fall of 2023.

Finally, the City was awarded a \$2,547,600 U.S. Department of Housing and Urban Development (HUD) grant through the Consolidated Appropriates Act, 2023 to complete repairs to the Fishing Pier. This funding will help ensure the Fishing Pier's useful life is extended for at least the next 30 years and potentially serve as a catalyst for economic development and revitalization of the Martinez waterfront to complement the ongoing revitalization of Downtown Martinez. The City is conducting the required environmental review, prior to commencing construction activities.

Housing Element Update

Adopting the 2023-2031 Housing Element is another crucial local priority. A certified Housing Element is one of seven mandatory elements of the General Plan. Housing Element law mandates that local governments update their Housing Element every eight years on a prescribed schedule to demonstrate how the jurisdiction has adequately planned to meet the existing and projected housing needs of all economic segments of the community. Following the adoption of the General Plan 2035 in November 2022 (effectively replacing the City's outdated 1973 General Plan), which set the groundwork for the Housing Element, the City conducted extensive public engagement including workshops, surveys, stakeholder meetings, public meetings before the Planning Commission and City Council, and outreach at the farmer's market. In June 2023, the City Council directed staff to submit the Draft 2023-2031 Housing Element to the California Department of Housing and Community Development Department (HCD) for review. The Draft 2023-2031 Housing Element includes several recommended programs to further streamline and incentivize housing production (particularly affordable housing) in Martinez, which will be implemented throughout the next eight years.

Local Economic Growth

The City continued to build on the successful outdoor dining program that launched during the pandemic in response to local health mandates which limited indoor activities. The newly reformed "Downtown Outdoor Dining and Retail Program" was designed to permit restaurants and retail establishments in Downtown Martinez to locate outdoor restaurant seating and outdoor merchandise displays in designated areas of the Downtown Martinez right-of-way during Friday and Saturday evenings. This Program is now a staple of the local economy, drawing visitors from throughout the East Bay and beyond, emphasizing Martinez's burgeoning food, drink, and music scene.

In addition to continuing to build on the momentum in the downtown area, the City's economic development focus will include initiating development of a unified marketing and branding program and a business recruitment and retention



“concierge” program. These efforts will help show existing and potential businesses of all types that Martinez is open for business and ready to grow its economic base.

Social Justice Initiative

In response to a community need to address racism and discrimination concerns, the City Council approved the formation of the Anti-Racism & Discrimination and Pro-Inclusion & Equity (ARDPIE) Task Force on November 4, 2020. The purpose of the Task Force was to evaluate the potential for implicit bias and systemic racism in the City’s policies, programs and procedures, including the recruitment, hiring and appointment of advisory board members. The Task Force was assigned to provide recommendations in the form of a work plan regarding how to increase diversity representation and eliminate or prevent implicit bias, racism and/or discrimination from influencing municipal activities. The City Council also requested that an outside facilitator support the Task Force’s efforts. The Task Force completed a proposed Diversity, Equity, Inclusion and Belonging (DEIB) Roadmap in April 2023 and the results are being presented to the City Council for review and consideration. Funding to support the DEIB Roadmap has been included within the FY 2023-24 Budget.

The City looks forward to building on its success in FY 2022-23 to expand the number of cultural events through a new grant program and increase community interest and representation on the City’s various advisory bodies.

American Rescue Plan Act

The City received \$9.16 million in federal recovery funds from the American Rescue Plan Act of 2021 (ARPA). These funds are providing a substantial infusion of resources to meet community and governmental needs. To date, the City Council has approved allocations totaling \$3,717,170, with \$868,542 requested to be returned to the ARPA fund balance for projects that have been closed out or are proposed to be repurposed, and an additional \$3,786,599 for capital improvement projects proposed for FY 2023-24 and FY 2024-25. The FY 2023-25 budget also includes the use of one-time funding consistent with Council goals and priorities. Requests total \$1,283,370 in new non-capital requests. There are also \$408,720 in carry-forward requests previously approved but not yet expended. New requests and carry-forward requests total \$1,692,090. The tables below detail the requests.

American Request Plan Act Capital Funding Requests

City Hall Improvements	200,000
City Hall Roof Repairs	850,000
Hidden Valley Park Pickleball Courts	1,562,446
Park at Pine Meadows - Phase 1	874,153
Mt. View Park Basketball Court Resurfacing*	300,000
Total - Capital Funding Requests	3,786,599

* to be funded in FY 2024-25

American Recovery Plan Act Non-Capital and Carryforward Requests

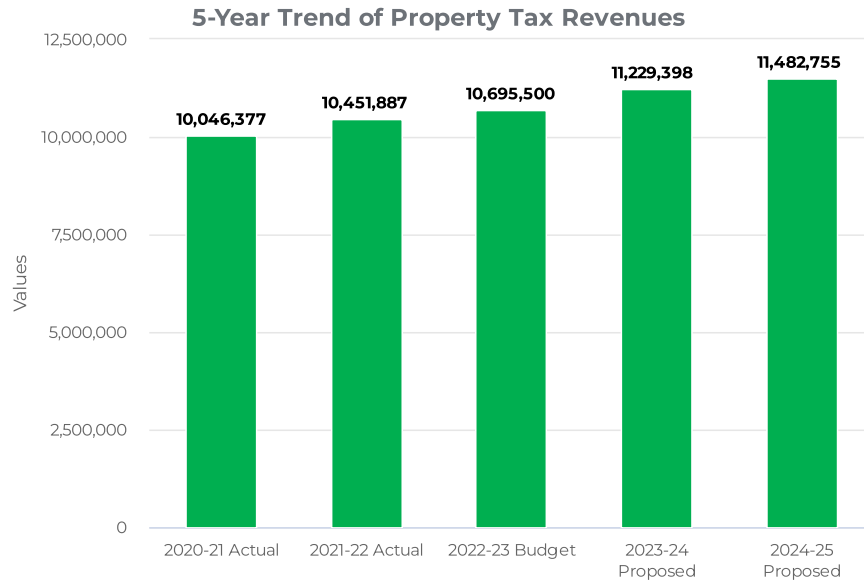
Fund Annex	26,500
Fund Implementation of ARPIE Task Force Recommendations	50,000
Fund CARES Task Force Plan	50,000
Fund sustainability initiatives, such as EV charging	50,000
Fund fireworks	74,300
Fund MIS projects	79,000
Fund Economic Development	140,000
Fund initial phase of Records Conversion	200,000
Fund 2 Finance Positions (Acct.Tech III) for 1 year	220,250
Fund Executive Assistant to CM/Public Information Officer (Limited 2-year term)	274,020
Fund Engineering Technician (1 year)	119,300
Carryover funding for Unhoused	300,000
Carryover funding for Police Assistant (Limited 2-year term)	108,720
Total - Non-Capital and Carryforward Requests	1,692,090



Budget Highlights - General Fund

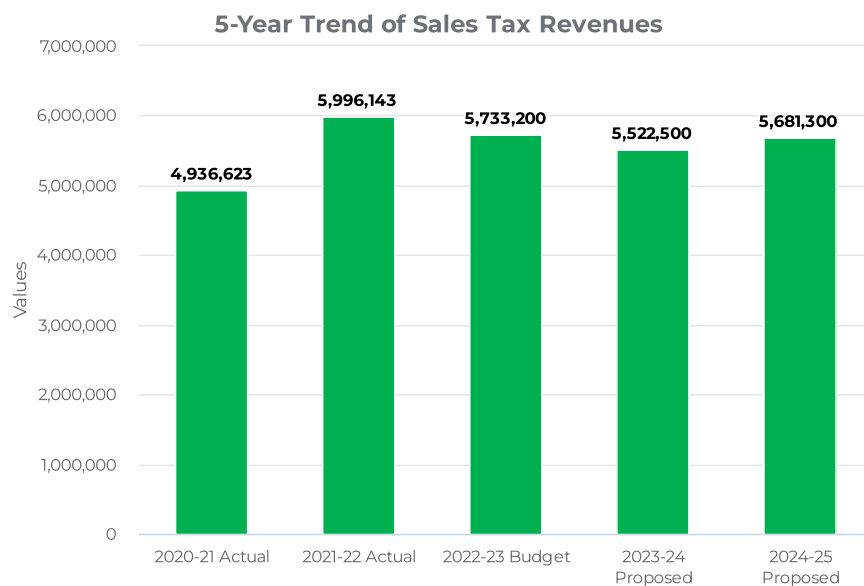
Revenues

Revenues, including transfers in, are projected to be \$35.9 million in FY 2023-24 and \$36.6 million in FY 2024-25. The proposed FY 2023-24 budget shows a decrease in revenue of approximately \$2.95 million compared to the revised FY 2022-23 Budget, reflecting the final installment of over \$4 million in APRA funding received in August 2022. Revenue growth includes increases to property tax revenues of approximately \$534,000 and Vehicle License Fee (VLF) property tax swap of \$219,000, based on information provided from the City's revenue consultants. Property tax trends are shown in the graph below, but of note, a flattening in these revenues is anticipated for FY 2024-25.



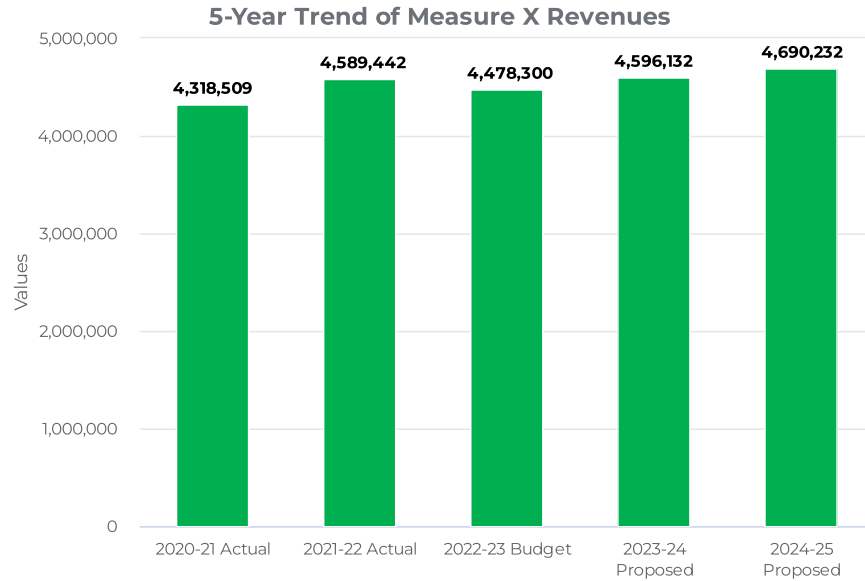
Sales tax revenues have rebounded from the lows of the pandemic but are declining from the highs of FY 2021-22 as the retail economy continues to soften. Recent legislation that treats the warehouse facilities (i.e Amazon fulfillment centers) as the online “point of sale,” has resulted in a decrease of approximately \$175,000 annually. Revenues from the Bradley Burns 1% sales tax are projected to decrease by \$211,000 but are expected to rebound in 2024-25.

The table below shows the five-year trend in sales tax revenues.



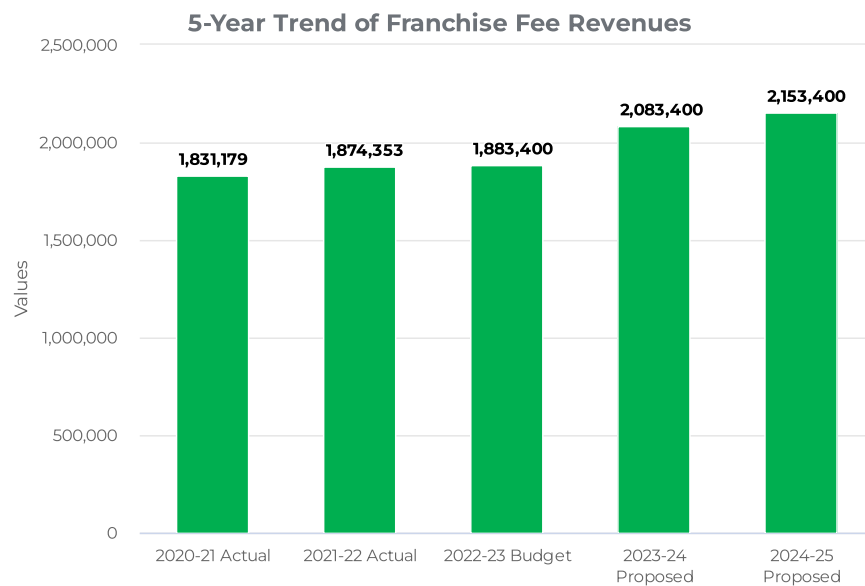
Measure X, a locally approved half-cent sales tax, allows the City receives a greater portion of revenue from online sales tax than it would have if the City were simply subject to the standard share of the County Pool. Additionally, Measure X provides sales tax revenue for large purchases (like vehicles and appliances) that are purchased outside of Martinez but for which Martinez is the address of record.

The table below shows the five-year trend in Measure X revenues.

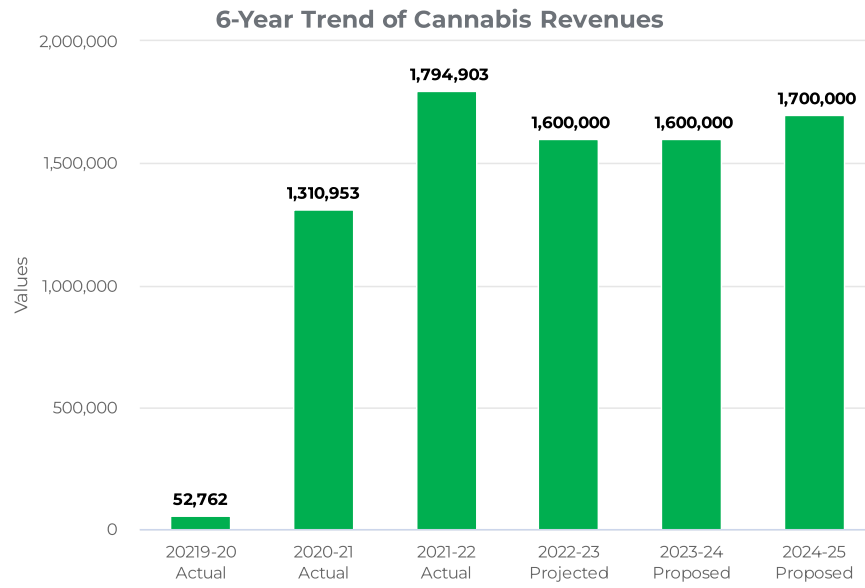


Franchise fees are collected for cable television, electricity, gas, refuse and recycling collection, and various pipelines for use of the City's right of way. Based on increasing trends in franchise fees from PG&E and anticipated increases related to the City's refuse/recycling collection contract, revenues are projected to increase over the next two-year period.

The chart below shows the five-year trend in Franchise Fee revenues.



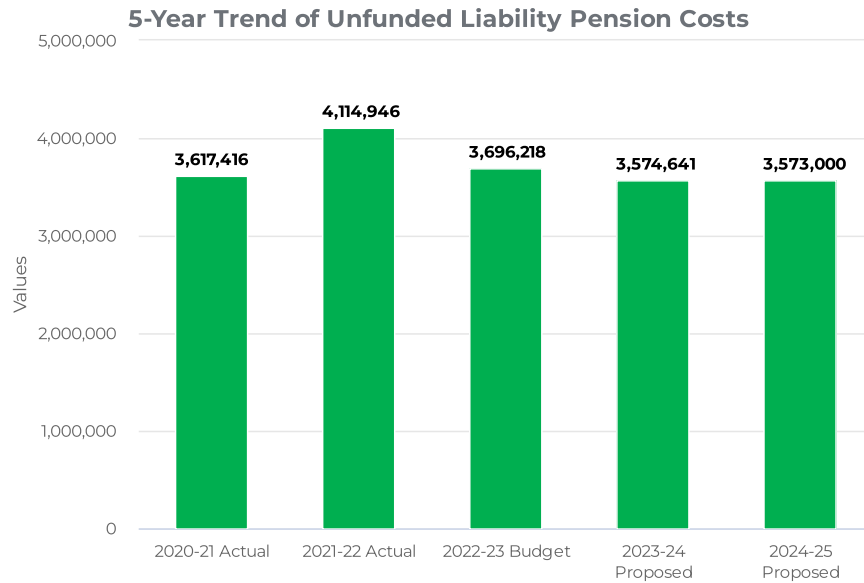
Finally, Cannabis revenues - a new revenue stream that has only existed since May 2020 - are projected to remain steady in FY 2023-24, and then slightly increase by \$100,000 in FY 2024-25 based on industry and local trends. The chart below shows the City's Cannabis revenues since inception and into the upcoming budget years.



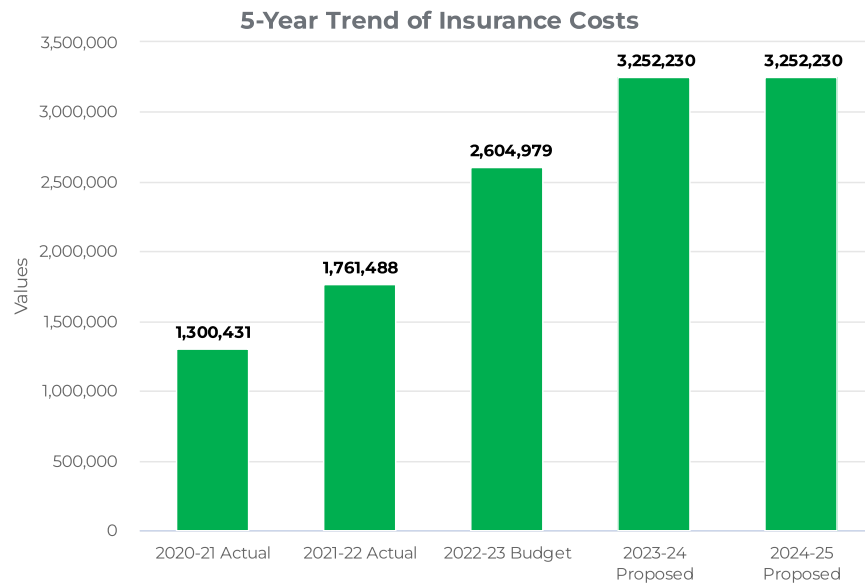
Expenditures

Expenditures, including transfers out, are projected to be \$41.6M in FY 2023-24 and \$37.3M in FY 2024-25. Expenditures are projected to increase by approximately \$2.4M in FY 2023-24, but decrease \$4.3M in FY 2024-25.

In April 2013, CalPERS approved an amortization and smoothing policy that will pay for all gains and losses over a fixed 30-year period, with the increases or decreases in the rate spread directly over a 5-year period, as opposed to the previous policy which spread investment returns over a 15-year period with gains and losses paid over a rolling 30-year period. Starting with FY 2015-16, public agencies were billed a contribution rate as a percentage of payroll plus a lump sum dollar payment towards the City's unfunded liability. Further, CalPERS recently decided to gradually lower the pension fund's forecast of annual investment returns (i.e., discount rate), which has a significant fiscal impact on public agencies in CalPERS. The unfunded liability for pension costs for Miscellaneous and Safety personnel are projected to comprise \$3.6 million in FY 2023-24 and FY 2024-25 expense. The chart below depicts the five-year cost trend, including the two projected budget years.



Insurance premiums have increased substantially, based on a combination of dramatic price increases in the insurance markets and the City's own claims experience. The increase since FY 2020-21 is 150% more than the FY 2020-21 actual as shown on the table below. The City anticipates these costs will flatten in FY 2024-25, with any further increases in the costs of insurance offset by an expected improvement in the City's claims experience.



The table below summarizes the General Fund during the 2-year cycle; again, note the expenditures only include employee agreements currently active over the 2-year period and future agreements will impact overall expenditures:

GENERAL FUND SUMMARY	Proposed FY 2023-24	Proposed FY 2024-25
Beginning Operating Reserve Fund Balance	12,939,877	8,140,601
Revenues	35,381,856	36,032,329
Transfer In from Other Funds	522,500	522,500
Expenditures	(35,870,379)	(36,423,354)
Excess Revenue/(Expenditures)	33,977	131,475
Funds Returned to ARPA	868,542	-
ARPA Operating Expenditures	(1,371,720)	(191,370)
Public Safety Operating Expenditures	(100,477)	-
Transfers to Other Funds	(614,000)	(414,000)
ARPA Transfers to CIP	(3,615,598)	(300,000)
Total Excess/(Deficit)	(4,799,276)	(773,895)
Ending Operating Reserve Balances	8,140,601	7,366,706

The FY 2023-24 budget was balanced using a combination of \$4.8 million in one-time General Fund reserves and ARPA funds to support various capital and one-time expenses. The City is legally required to adopt its budget by July 1st.

In addition to the ARPA expenditures previously mentioned in this budget message, the following items are proposed to be funded through General Fund reserves:

Transfers from the General Fund

FY 2023-24

- \$28,000 Water Lifeline Program
- \$6,000 Lighting & Landscaping Districts
- \$50,000 Curb Repair and Sidewalk Repair Program
- \$150,000 Alhambra Creek Repair and Maintenance Program
- \$30,000 Annual Creek Repair and Maintenance Program
- \$250,000 Marina Eastern Seawall Improvements
- \$100,000 Alhambra Highlands Open Space Improvement Plan

FY 2024-25

- \$28,000 Water Lifeline Program
- \$6,000 Lighting & Landscaping Districts
- \$50,000 Curb Repair and Sidewalk Repair Program
- \$30,000 Annual Creek Repair and Maintenance Program
- \$300,000 Citywide Drainage Master Plan/Study

Notable General Fund Department expenditures for FY 2023-24 compared to the FY 2022-23 budget include:

- **General Government - \$37,799 decrease**
 - Reductions in election costs for non-election cycle.
 - Reductions in labor costs; the 2022-23 budget included costs associated with the previous City Manager separation package.
 - Reductions in professional services in the City Manager's Office.
 - The addition of an initial records conversion project; ARPA funding is proposed to initiate this effort.
 - Increases associated with MOU adjustments.
- **Administrative Services - \$62,009 increase**
 - A reallocation of \$130,000 in Unhoused ARPA funds from Administrative Services to Public Safety for CORE services.
 - Addition of two Account Technicians (proposed to use ARPA funding for first year, then incorporated into FY 2024-25 Operating Budget following completion of the new Water Rate Study) and several position upgrades/reclassifications. These adjustments are based on the results of a Finance staffing study and comparative analysis with peer agencies.
 - Increases associated with MOU adjustments.
- **Public Works - \$242,452 decrease**
 - A reduction reflects the transfer of some Building, Inspection Services, and Permitting functions to Community & Economic Development Department.
 - Reductions in professional services.
 - Reallocation of staff to the Water, NPDES, Parking and CIP funds.
 - Increases associated with MOU adjustments.
- **Public Safety - \$872,940 increase**
 - A reallocation of \$130,000 in Unhoused ARPA funds from Administrative Services to Public Safety for CORE services.
 - Reductions in professional services and other operating items.
 - Increases associated with MOU adjustments.



- **Community and Economic Development - \$1,106,195 increase**

- An increase reflects the transfer of some Building, Inspection Services, and Permitting functions from Public Works.
- Reductions in professional services.
- Increases associated with MOU adjustments.

Additionally, the proposed budget includes key position modifications, as follows:

- **General Government**

- Addition of an Executive Assistant/Public Information Officer position (two-year limited term position funded entirely by ARPA) to support the City Manager's Office and provide critical public outreach. Adding this position will coincide with a reduction in Professional/Technical Services in the City Manager's Budget as more public communications functions are brought in-house.

- **Administrative Services**

- Addition of two Account Technician positions and upgrade of three positions to provide additional fiscal oversight, accountability, and allow for modernization of finance processes and cross-training of staff. These positions will also support the Water Fund, and a portion of their costs will be directly allocated to the Water Fund. In FY 2023-24, ARPA funds are being requested to on-board both Account Technician positions for one year to allow for completion of a new Water Rate Study (currently underway) and implementation of a new rate structure in January 2024.
- Reallocation of Finance staff between the General Fund, Water Fund, and Parking Fund.

- **Engineering**

- As part of the restructuring of the Public Works and Community Development departments, three (3) new Engineering-related positions are proposed. These include upgrading an existing Senior Civil Engineering position to an Assistant City Engineer position, creating an Engineering Technician position, and adding a new Associate Civil Engineer position.
- An allocation of the City Engineer position will also be made between the General Fund, Water Fund, NPDES Fund, and Parking Fund to reflect the additional responsibilities this position will be fulfilling as Public Works Director.

- **Community Development**

- Changing an Associate Planner position to Planning Technician. This position will provide for better counter resources to serve the community and replace outside consultants currently performing these functions.

Enterprise Funds

The City's Enterprise Funds include the Water System, Marina, and Parking Services. Each fund is financed and operated in a manner similar to a private business enterprise. The intent is that the costs of providing goods or services to the general public on a continuing basis are to be financed or recovered primarily through user charges. The table below provides a high-level summary of these Funds. The Summary Schedule and Department sections contain more information on these funds.

	FTY 2023-24		FY 2024-25	
	Revenues	Expenditures	Revenues	Expenditures
Water System	19,937,449	19,551,040	20,091,174	19,677,225
Water Debt Service	654,766	654,766	658,107	658,107
Water CIP	1,050,000	3,050,000	4,825,000	4,825,002
Water System Total	21,642,215	23,255,806	25,574,281	25,160,334
Marina Services	248,644	337,875	248,664	337,875
Marina Debt Service	70,571	70,571	70,571	70,570
Marina CIP	2,797,600	2,797,600	3,500,000	3,500,000
Marina Fund Total	3,116,815	3,206,046	3,819,235	3,908,445
Parking Services	571,000	616,507	588,000	632,627
Parking CIP	50,000	50,000	50,000	50,000
Parking Fund Total	621,000	666,507	638,000	682,627
Total Enterprise Funds	25,380,030	27,128,359	30,031,516	29,751,406

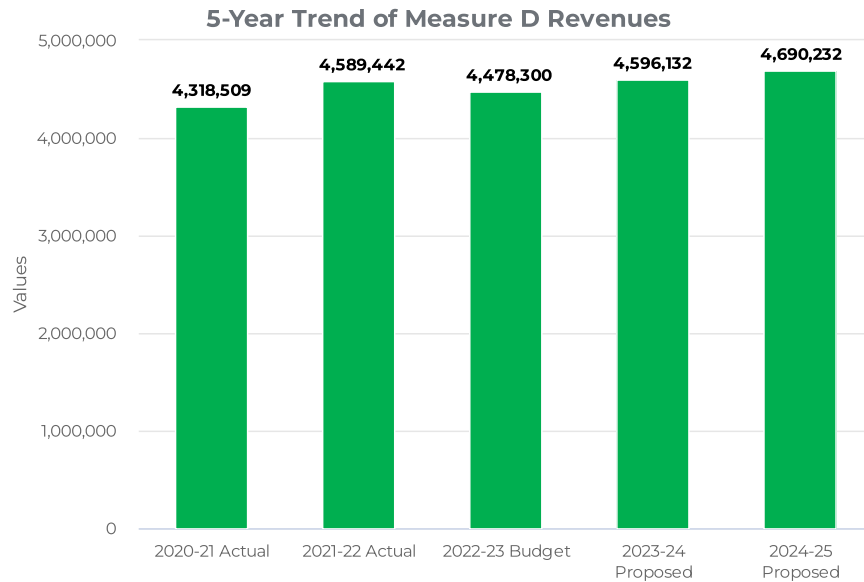
Internal Service Funds

Internal Service Funds are proprietary funds used by the City to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. The City has an Equipment Replacement Fund and an Information System Fund. More information can be found in the Summary Schedule and Department tabs.

Special Revenue Funds

Special Revenue Funds account for revenue sources that are legally restricted to specific purposes.

Martinez voters adopted Measure D in November 2016, a half-cent sales tax initiative supplying approximately per year for paving until 2032. Revenue is projected to be \$553,300 in FY 2023-24 and \$4,646,300 in FY 2024-25 purposes.



In addition to Measure D, the City's other special revenue funds include:

- Public Safety Grants
- National Pollutant Discharge Elimination System (NPDES)
- Measure J
- Gasoline Tax
- Housing In-Lieu Fund
- Recycle Fund
- Public, Educational and Governmental (PEG) Access
- Lighting and Landscaping
- Mitigation/Impact Fees

Please see the Summary Schedule section for more information on these funds.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs (other than those paid for by the Enterprise Funds). See the Executive Summary, Summary Schedule and Debt section for more information on these funds.

Capital Improvement Program

The Capital Improvement Program (CIP) budget is \$18,412,600 for FY 2023-24 and \$16,005,000 in FY 2024-25. CIP projects are described in detail under the Capital Improvement Program section.

Conclusion

The City faces many challenges as it moves into the next two-year budget cycle and beyond. The City's fiscal prudence over the course of many budget cycles, combined with the one-time benefits of the federal ARPA funding, have given the City space to balance this budget, despite escalating costs in an inflationary economy and a softening of City revenues. To address the potential of an ongoing structural deficit, the City must be fiscally disciplined with funding decisions, exercise cost recovery opportunities where feasible, and pursue enhanced local housing and economic development initiatives that could positively impact revenues.

The hiring of a new executive leadership team has presented a rare opportunity to reorganize City departments and internal reporting structures to better align with best practices of modern municipal government. In the new structure adopted with this budget, the Community and Economic Development Department will manage the functions of Economic Development (instead of the City Manager's office), maintain the Planning Division and Marina Services, expand to include the Building Division and Code Enforcement (formerly part of the Public Works Department), and incorporate Sustainability, which was formerly within the City Manager's office.

The restructured Public Works Department will now include Engineering (including Construction Management), Maintenance, the Water System, and Parking Services, with the City Engineer assuming the role of Public Works Director. The Administrative Services Department is returning to a more traditional model in which the Assistant City Manager also serves in the capacity as the Administrative Services Director and has direct purview over Human Resources, Information Technology, Finance, and Community and Recreation Services. This restructuring will help to streamline coordination and resources and is expected to significantly improve operational efficiency within the organization.

As City Manager, I am excited for the future. The prospect of leading this organization to achieve great things is incredibly motivating. Our workforce is dedicated to serving the Martinez community and meeting the policy objectives of the City Council. Despite the obvious challenges in front of us, I am confident our staff – together with the resolute support of the City Council – can advance our organization and provide first-class, responsive, and modern services which best serve our community.

Respectfully Submitted,

Michael Chandler
City Manager



City Goals

On Saturday, February 25, 2023, the City Council held a Goal Setting Workshop at John Muir Elementary School's new campus with the following objectives:

- To learn more about City Council team members and building Council relations.
- To discuss governance roles and practices of effective councils.
- To discuss and update the City Council's 2023 and 2024 goals and priorities.

The workshop was open to the public and included two public comment periods to solicit and consider community input. The meeting was promoted on the City website, shared with community partners, promoted through the City's email newsletter and on social media. In addition to the Mayor and the City Council, the City Manager, Assistant City Manager, Chief of Police and Department Heads were in attendance. Information gleaned from interviews with Councilmembers and feedback from staff led to the discussion of nine potential priority areas for the City Council to discuss and consider at the workshop. Of the nine priorities discussed, the City Council conducted a voting process and identified its top four priorities:

1. Staff recruitment and retention
2. Financial sustainability
3. Vibrant sustainable waterfront and marina
4. Strong downtown and commercial center

The City Council adopted Resolution No. 040-23 affirming these four priorities as the City Goals for this Biennial Budget period encompassing fiscal years 2023-24 and 2024-25. In support of this resolution, staff will move forward with the following steps to facilitate communication and accountability to these City Goals:

- Citing consistency with the City Goals where applicable in staff reports and in resolutions to ensure alignment with City decisions.
- Drafting the upcoming two-year budget with the City Goals at the forefront.
- Reporting to the City Council during mid-year and mid-cycle budget updates the City's progress to meet these goals.

Martinez At A Glance



General Information and History

Established in 1876, Martinez is the County seat of Contra Costa County. It is located along the Sacramento and San Joaquin rivers in the central part of the County. The City's roots can be traced to the late 1840's, when it served as a ferryboat transit point across the Carquinez strait on the way to the gold fields. By the time of its incorporation, Martinez had evolved into one of the area's most significant trading posts and shipping ports. Today, the City covers 13.1 square miles and has approximately 37,658 residents. As one of California's first towns, Martinez retains a strong sense of history and family. The renowned naturalist John Muir made Martinez his home for nearly a quarter of a century and in 1914, the year of Muir's death, the legendary baseball great Joe DiMaggio was born here. One of the unique aspects of Martinez is its architecture. Many of the downtown shops still retain their early 20th century look and charm, with some homes dating back more than 125 years.

The City is proud of its rich culture and heritage. Besides being the home to naturalist John Muir and the birth place of baseball great Joe DiMaggio, the City was also the home of the now defunct Christian Brother's Winery and the Alhambra Water Company, which used to pipe water from Alhambra Valley springs down to the Martinez Train Depot. Legend has it that Martinez is also the home of the famous "Martini" cocktail: an early settler was looking for a drink after a long day of looking for gold and ordered a "Martinez Special." A few drinks and a good buzz later, the "Martinez Special" became the "Martini," as it is known throughout the world today.

City Government

The City operates under the Council-Manager form of government. Martinez is governed by a five-member City Council that serve four-year terms on an overlapping basis. The Mayor is elected at large, while the four remaining members of the City Council are elected by district. It is the responsibility of the Council to "ensure the welfare of the people of Martinez." To that end, they are empowered to pass ordinances and resolutions, approve the spending of money, and set general policy for the City. On April 6, 2022, the City Council adopted a new district map redrawing the lines for four Council districts - 1,2,3 & 4.

The City Manager is responsible for the efficient implementation of Council policy and the effective administration of all City government affairs. The City is organized into four departments reporting directly to the City Manager. They are Administrative Services, Community and Economic Development, Police, and Public Works. Fire services are provided by the Contra Costa County Fire Protection District.

Parks and Recreational Facilities

Martinez citizens of all ages continue to enjoy the outdoors. With 17 City parks and an award-winning Aquatic Center - almost all of which have been recently renovated, reconstructed or enhanced as part of the November 2008 passage of the Measure H Park Improvement Bond - and 14 playgrounds, 13 ballfields, 10 tennis courts, 9 trails, 1 soccer field, 1 multi-use field, 1 skateboard park, a Senior Center and a Marina, there are an abundance of quality recreational opportunities available to the public. The waterfront's top-flight bocce ball courts are host to the nation's largest bocce federation. Next door, the 10,000 square foot Skate Park offers an attraction for youth of the entire region.



Parks and Open Space Overview

Rankin Park

The City's best known and largest park (42 acres). At the entranceway is a ADA accessible swimming complex with two pools that cost approximately \$6M in Measure H funding to complete. The Lap Pool includes a diving tank and eight lanes for lap swimming. The Recreational Pool has a teaching area with a play and spray structure. In the summer of 2011, the park and Tavan Ball Field began a \$2M renovation with Measure H Funding which has proven to be a tremendous success. New picnic facilities, bathrooms, playgrounds, and pathways were built, and significant grading and sculpted retaining walls were installed to conform the site to ADA accessible grades. The park is only a few minutes' walk from the downtown area and is accessible from the west end of Buckley Street. In 2022, a new automated chlorine feed system and chemical controllers were installed; and the replacement of The City Council approved funding in 2022 to replace

Waterfront Park

This scenic 31-acre park is located just north of downtown and the railroad tracks, adjacent to the Martinez Regional Shoreline and the marina, which makes the entire waterfront area a unique recreational attraction. Recent Measure H improvements include renovated sports fields; new field lighting; parking lot and path lights and conduits; renovated pathways; asphalt paving; various landscaping and irrigation improvements; improved restrooms; new storm drains and retaining walls; new fences and railings; new park furniture; installation of new electrical work; reconstructed parking lots; and Americans with Disabilities Act (ADA) improvements. The project also included renovating the Group Picnic area and a new "tot" restroom near the play equipment. Additional notable features of Waterfront Park include a soccer field, bocce ball courts, and the Skate Park. Extensive picnic areas with tables and grills, water fountains, restrooms, a children's play area, large turf meadows, and horseshoe pits add to the family-friendly locale. The companion Martinez Regional Shoreline Park has two tot lots, green meadows, and a variety of jogging and nature study trails that weave in and around the waterfront. Waterfront Park is accessible from North Court Street via Ferry Street.

Hidden Lakes Park

This park, one of the newest in the City's system, provides 24 acres of modern facilities including softball and multi-purpose fields, a concession stand, and tot lots. The playground equipment at this park was upgraded thanks to over \$500K in Measure H funding and in October 2016, a \$1.8M renovation of the artificial turf soccer field was completed. In 2023, a new restroom/concession stand with an ADA-compliant facility with newly constructed ADA pathways between ballfields was constructed with \$500K Measure H funds. The park is set among the scenic oak lined hills and lakes of the Hidden Lakes Open Space. Various trails cross and interconnect this park with the Open Space and Hidden Valley Park. The entrance to this park is located at the section of two arterial streets, Morello Avenue from the northwest and south, and Chilpancingo Parkway from the east.

Hidden Valley Park

This park recently underwent a \$3M Measure H renovation that included new picnic areas, ADA access, restrooms, walking circuit with active exercise stations, refurbished baseball/softball fields and a level grass play area. The park abounds with 17 acres of turf, with the wooded hillside offering a panoramic view of Mount Diablo. Immediately to the south are the hills and lakes of the Hidden Lakes Open Space. The softball fields are located on property leased by the City from the school district. Park users also have access to the school's basketball courts. The park is centrally located and easily accessible from Center Avenue and Glacier Drive to the north and Beechwood Drive to the west.

Golden Hills Park

This 10-acre park is located in the Virginia Hills area of Martinez and was recently renovated as part of a Parks Improvement Project funded with \$870K in Measure H funds. The children's play areas are of contemporary design with slides, swings, and other climbing and play apparatus. The renovation funded by Measure H included construction of a new community building in a new ADA-accessible location, reconstruction of the basketball courts and resurfacing of tennis courts together with miscellaneous improvements, including pathway lighting, a new picnic area, reseeding the playfield and installation of a new monument sign. In addition to large areas of lawn and open space, the park features covered picnic areas, a community meeting facility with restrooms, two lighted tennis courts, and a half-court basketball area. The park is easily accessible from Eagle Nest Drive and Condor Drive to the north, and Reliez Valley Road to the west.

Alhambra Hills Open Space

On June 7, 2022, Martinez voters approved Measure F, a 30-year parcel tax through which the City acquired the 297.5-acre Alhambra Highlands property for permanent public parkland and wildlife habitat. The City completed the sale and purchase of the property in November 2022 and is receiving professional assistance to understand how to open the land for public access



and recreational use. Docent-led tours of the open space began in April 2023 and will continue to be offered throughout the summer.

Pine Meadows Park

DeNova Homes are constructing 65 new single-family residences, known as “Traditions at the Meadow”, on the site of the former Pine Meadow Golf Course, a 27-acre site located at the intersection of Center Avenue and Vine Hill Way. As part of a settlement agreement, DeNova will contribute \$1 million towards construction of a new park (\$850,000 construction funding; \$150,000 in-house services towards design). In anticipation of this park, a park master plan was approved by the Parks, Recreation, Marina and Cultural Commission (PRMCC) and the City Council in early 2022. A Memorandum of Understanding with DeNova was established in 2023 to begin design of the first phase of the master plan, which includes an all-abilities playground.

City Events

Tourists visiting Martinez today can find the City’s many landmarks and point of interests, including John Muir’s Historical Site and the City Marina. The City is also proud to preserve its culture by hosting and participating in various events during the year, including the annual Earth Day event celebrating John Muir’s birthday and the Martini Festival recognizing Martinez as “birthplace of the Martini.” Below is a list of City sponsored or co-sponsored events, followed by pictures of a few iconic Martinez attractions

City Sponsored Events	
Earth Day	Annual, April
Memorial Day Program	Annual, May
Youth Baseball Parade	Annual, Spring
Waterfront Egg Hunt	Annual, Spring
Bay Area Craft Brew Festival	Annual, April
Feet First Car Show	Annual, Spring
King of County BBQ	Annual, June
Fourth of July Fireworks	Annual, July
Fourth of July Parade	Annual, July
Makers Market	Annual, July
Beaver Festival	Annual, August
Access Downtown Martinez	Annual, August
Art in the Park	Annual, August
Martini Festival	Annual, September
Marty & Barbara’s Halloween Hunt	Annual, October
Zombie Crawl	Annual, October
Veterans Day Program	Annual, November
Small Business Saturday/Tree Lighting	Annual, November
Holiday Frolic	Annual, Winter
Santa House	Annual, Winter
Downtown Hanukkah Celebration	Annual, Winter
Fishing Derby	Biannual
Open Air Market	May through November
Farmers’ Markets	Year-round

Iconic Martinez Attractions



Martinez is home to historic landmarks, beautiful open spaces and vibrant public spaces where thousands of visitors come each week for dining, entertainment and family-friendly activities and events. Iconic Martinez attractions include the Martinez Marina, East Bay Regional Shoreline, the John Muis Historic Site, Downtown Main Street, Rankin Aquatic Center, Hidden Lakes Park, the Amtrak Station and the newly purchased Alhambra Hills Open Space.

BUDGET GUIDE





City Hall on a sunny day.

Elements of the Budget Document

Budgets play a crucial role communicating to elected officials, city employees, and the public the City's plans for using its resources. Budgets are complex documents that can be difficult to grasp at first glance and the City has made every effort to make the document as easy to navigate as possible. This section provides the reader with some basic understanding of the constituent components of the Biennial Budget document. The Budget for 2023-25 is a policy document that describes the City's goals and objectives and indicates how resources are allocated to achieve these goals. In addition, it serves as a financial plan, an operations guide, and a communications tool. The document includes the following key elements:

Introduction

Includes the City Manager's Budget Message to the City Council highlighting the Council's priorities, summarizes the City's financial position, addresses key issues that are of local concern, documents proposed new programs, and recommends strategies for ensuring financial stability while continuing to provide high quality services to the community. The Introduction also includes the overall City organization chart, area map, and miscellaneous statistics and demographics.

Budget Guide

Designed to inform the reader of the budget's purpose and how it is developed; show the budget schedule and explain the budget process; and provide an overview of the City's financial structure.

Executive Summary

Provides an overall summary of revenues and expenditures for FY 2023-24 and FY 2024-25, key assumptions used to build the budget, a discussion of revenues, and staffing.

Fund Summary Schedules

Provides summary financial information regarding fund balances, projected revenues and expenditures, and transfers for all funds in the City.

Departmental Operating Budgets

The Departmental Operating Budgets are divided into individual sections for the following operating departments: General Government, Administrative Services, Community and Economic Development, Police, Public Works, Water System, Marina Services, Parking Services, Fleet Maintenance/Replacement and Management Information Services. Each section includes a departmental organization chart, staffing summary, a list of major responsibilities, and significant accomplishments for 2021-23 and objectives for 2023-25. Additionally, each department budget provides financial information for each of its division/programs.

Financial Policies

Includes copies of all the City's financial policies, including the Budget, Capital Financing and Debt Management, Capital Improvement Program (CIP), Fixed Assets Capitalization and Inventory Control, and Investment policies.

Appendices

The Appendices section includes: Guide to Funds by Number, Budget Glossary, and a List of Acronyms.

Budget Development

Budget Process

The City adopts a biennial budget for the General Fund, three Enterprise Funds, ten Special Revenue Funds, two Internal Service Funds and three Debt Service Funds. The City Council also adopts a five-year Capital Improvement Plan of which two years are presented in this operating budget. The City Council adopts this operating budget, in its entirety, by June 30 through passage of an adopting resolution. The proposed budget includes estimated expenditures and forecast revenues for the next two years on a basis consistent with Generally Accepted Accounting Principles (GAAP).

As with any budget preparation, the ongoing process includes the phases of development, proposal, adoption, and monitoring.

Development

- Draft Budget Calendar developed and presented to the City Council and Departments in January 2023.
- Goal-setting session held with City Council on February 25, 2023 to establish priorities for the upcoming Biennial Budget.
- Budget narrative instructions and worksheets distributed to departments in March 2023.
- Positions for staffing summaries reviewed by Human Resources and Finance in April 2023.
- Departments returned first draft of completed budget narratives to Administrative Services in April 2023; narratives revised and returned to Departments for final review.
- Department budget review meetings with Assistant City Manager and Finance Director in April 2023.
- Departments returned program revenue and operations budget worksheets to Finance in April 2023.
- City Manager review of draft budget in May 2023.

Proposal

- City Council held a public workshop on March 29, 2023 to review the proposed capital improvement plan for FY 2023-24 through 2027-28.
- Council approved the FY 2023-24 through FY 2027-28 Capital Improvement budget on May 3, 2023.
- Council adopted the FY 2023-25 biennial budget on June 28, 2023.

Monitoring

- The budget is monitored through the fiscal year by the Finance Division.
- Department heads will maintain control over their respective funds and ensure adequate resources are available.
- In January, a mid-year review is conducted and any revisions to the budget are presented to the Budget Subcommittee.
- In February, any mid-year budget adjustments will be presented to the City Council for adoption by resolution.
- In June, a review of the second year of the biennial budget will be conducted and any changes will be presented by June 30th to the City Council for adoption by resolution.
- Any necessary adjustments to the budget throughout the two years will be enacted by City Council resolution.

Budget Calendar

JAN	FEB	MAR	APR	MAY	JUN
<ul style="list-style-type: none"> • Draft Budget Calendar created and discussed with City Council 	<ul style="list-style-type: none"> • City Council Workshop to discuss City Goals 	<ul style="list-style-type: none"> • Program revenue and operations budget worksheets distributed to Depts. • Public Workshop to review CIP 	<ul style="list-style-type: none"> • Budget Narratives distributed to Depts. • City Council approves City Goals 	<ul style="list-style-type: none"> • City Manager reviews draft Operating Budget • City Manager reviews draft Budget Narratives • Adoption of CIP • Public Workshop to review the Operating Budget 	<ul style="list-style-type: none"> • Adoption of Operating Budget

Basis of Budgeting

The budgets of General Governmental Type Funds are prepared on a modified accrual basis, which means that obligations of the City are budgeted as expenditures, but revenues are recognized only when they are measurable and available.

The Enterprise Funds also recognize expenditures as encumbrances when a commitment is made. Revenues, on the other hand, are recognized when they are obligated to the City, for example water user fees are recognized as revenue when service is provided.

In all cases for the General Governmental and Enterprise funds, when goods and services are not received by year end, the encumbrance lapse. The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of "Generally Accepted Accounting Principles" (GAAP). In most cases, the way the City prepares its budget conforms to GAAP, with the following exceptions:

- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, but are expended on a Budget basis.
- Capital Outlay within Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Depreciation expense is recorded on a GAAP basis only.

Level of Budget Control

The two-year budget is prepared by fund, function, and department. The City's department heads may make transfers of appropriations within their respective departments. The City Manager is authorized to revise the budget so long as the total revisions in any single budget year do not exceed five percent of the budget, and provided that sufficient revenues are available to offset such revisions. Council approval is required for additional appropriation from fund balances or new revenue sources. The legal level of budgetary control is the department level.

Reporting Entity

The City of Martinez was incorporated in 1876 under the laws of the State of California and enjoys all the rights and privileges applicable to a General Law City. The City is governed by a five-member City Council, under the Council-Manager form of government. The City provides a wide variety of services to its citizens, including police, public services, community development, engineering, recreation, and general administrative services. The City also operates a public water utilities system.

All of these services are accounted for in the City's financial statements. The financial statements for the City of Martinez are prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles. The more significant of the City's accounting policies are described on the following pages.

Basis of Accounting and Cost Allocation

Basis of Accounting

Basis of accounting refers to how revenues and expenditures are recognized in the accounts and reported in the financial statements, regardless of the measurement of focus applied. Governmental fund types use a modified accrual basis of accounting. Revenues are recognized when available and measurable. Revenues which are accrued include Federal and State grants and subventions; transient occupancy taxes; document transfer tax; sales taxes collected by the State on behalf of the City prior to year-end; interest; and certain charges for current services. Revenues which are not considered susceptible to accrual include certain licenses, permits, fines, forfeitures and penalties. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt and special assessment debt are recorded as expenditures when paid.

All proprietary funds are accounted for using the accrued basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred. Depreciation of all proprietary fund fixed assets is charged as an expense against operations each year, and the total amount of depreciation taken over the years, called accumulated depreciation, is reported on the proprietary fund's balance sheet as a reduction in the book value of fixed assets.

Cost Allocation

The City uses three methods to allocate costs associated between funds and for grant purposes. These are: 1) direct costs, used to allocate, by percent, the cost of specific positions among funds; 2) indirect costs, which allocate overall department costs, by percent, to the other departments and other funds; and 3) job costing, which charges projects and service funds a base hourly rate times the hours spent. The methodology for computing these costs are as follows:

- Direct Costs

The employee's annual salary and total benefit costs are added together to get a total cost for the employee. All services that the employee is involved in providing are identified, as well as the percent of time spent on providing each service. The total annual cost of the employee is then multiplied by the percent and charged to the appropriate fund receiving the service. This allocation is charged out with every payroll.

- Indirect Costs

All services that a department provides to other departments or funds are identified by a percent. The department costs multiplied by the percent is then charged out to the identified departments and funds on a monthly basis.

- Job costing.

The employee's annual salary and total benefit costs are added together and then divided by 2,080 hours to get an hourly rate. Hours spent by employees for specific projects and jobs are then multiplied by the hourly rate and charged to the project or job on a monthly basis.

Structure of City's Finances

The City's finances are structured in a variety of funds, which are the basic accounting and reporting entities in governmental accounting. The funds that comprise the 2023-25 Budget are described as follows:

General Fund

The General Fund is the City's primary reporting entity for current general government operations of the City of Martinez. It accounts for all financial resources not required by law or administrative action to be accounted for in another fund. Section 4 of this Budget provides detailed financial information of the General Fund. Section 5 provides narrative and financial information on the General Government group. The budget by department can be found in the Departments tab.

Enterprise Funds

The City's Enterprise Funds include the Water System, Marina, and Parking Services. Each fund is financed and operated in a manner similar to a private business enterprise. The intent is that the costs of providing goods or services to the general public on a continuing basis are to be financed or recovered primarily through user charges. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Information can be found in the s Enterprise Funds tabs, Summary Schedule tab, and Capital Improvement Program tabs.

- [Water System Fund](#)

The Water System Fund accounts for the funds received from customers receiving water service provided by the City and the related expenditures for administration, system improvements, maintenance and repair, and debt service issue related to the provision of water service to the customers.

- [Marina Fund](#)

The Marina Fund revenues include management fees, lease payments, sales and property taxes.

- [Parking Services Fund](#)

The Parking Services Fund accounts for the activities related to the various parking lots and parking meters in the City. Revenue is generated from parking meters and parking permits.

Special Revenue Funds

Special Revenue Funds account for revenue sources that are legally restricted to specific purposes. These funds can be found in detail in the Special Revenue Funds tab.

- [Public Safety Grants](#)

These are Federal and State grants received by the Police Department for improvements in public safety technology and other special projects.

- [National Pollutant Discharge Elimination System \(NPDES\)](#)

The City participates in the Contra Costa County Flood Control and Water Conservation District for the collection, administration, distribution, and expenditure of funds derived from stormwater utility assessments. The assessment is collected with property taxes received by the County Tax Collector and is used for pollution control improvements and drainage system maintenance.

- [Measure D](#)

Measure D funds are from a 2016 voter-approved, half-cent citywide sales tax to be used exclusively to fund Martinez roadway rehabilitation and maintenance projects for 15 years.

- [Measure J](#)

Measure J funds are from a voter-approved, half-cent countywide sales tax levied to fund transportation improvements and disburses these funds to pay for local street improvements.

- [Gasoline Tax](#)

Gasoline tax is a tax on each gallon of fuel used to propel a motor vehicle or aircraft. Gas tax revenue is distributed to cities using several formulas. These funds must be used exclusively for engineering costs, maintenance and repair, and capital improvement projects related to City streets.

- [Housing In-Lieu Fund](#)

This fund accounts for developer fees which are paid in-lieu of affordable housing. The funds are to be used at the City's



discretion for the provision of affordable housing to low and moderate income households.

- Recycle Fund

This fund accounts for the grants the City receives for the disposal of used oil and recycling. This fund also accounts for funds received from the solid waste hauler to cover costs to implement Assembly Bill 939 waste diversion programs and Climate Action Plan initiatives.

- PEG Access

This fund accounts for the payments received by the City's cable provider to be used for public, educational and governmental (PEG) capital support as provided by the City's franchise agreement.

- Lighting and Landscaping

This fund accounts for the installation, maintenance and improvements of subdivision lighting and landscaping within the various special assessment districts. Monies are collected through an annual levy on the property owners within each district.

- Mitigation/Impact Fees

This fund accounts for fees collected from developers to mitigate the impact of new development. The City established the following impact fees: traffic, park in-lieu, child care, drainage, cultural facilities, police facilities, and park and recreation.

- Measure F

Measure F Funds are from a 2022 voter approved Parcel Tax to fund the preservation, purchase and maintenance of 297 acres of land known as the Alhambra Highland Open Space.

Internal Service Funds

Internal Service Funds are proprietary funds used by the City to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. The following are the City's two Internal Service Funds, which can be found in the Internal Service Funds tab.

- Equipment Replacement

The Equipment Replacement Fund accounts for the accumulation of funds for the maintenance and subsequent replacement of the equipment under City control. Costs are charged to departments by way of "rental charges" of City vehicles and equipment.

- Information Systems

The Information System Fund accounts for the services rendered to all City departments for management of the City's hardware and software needs. Costs are charged to departments by percent based on the number of computer work stations and overall use of technology.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs (other than those paid for by the Enterprise Funds). Information on the debt service of the General Fund can be found in Debt Service tab.

- 2008, Series A General Obligation Bond

This fund accounts for funds received and used for payment of debt service on the 2008, Series A General Obligation Bond issued May 2009. Interest and principal payments are payable from ad valorem property tax levied by the City and collected by the County. These bonds were refunded in November 2017.

- 2008, Series B General Obligation Bond

This fund accounts for funds received and used for payment of debt service on the 2008, Series B General Obligation Bond issued March 2012. Interest and principal payments are payable from ad valorem property tax levied by the City and collected by the County. These bonds were refunded in June 2021.

- 2008 Series C General Obligation Bond

The fund accounts for funds received and used for payment of debt service on the 2008 Series C General Obligation Bond issued November 2017. Interest and principal payments are payable from ad valorem property tax levied by the City and collected by the County.



- 2017 General Obligation Refunding Bond
The fund accounts for funds received and used for payment of debt service on the 2017 General Obligation Bond issued November 2017 to refund the Series A General Obligation Bonds. Interest and principal payments are payable from ad valorem property tax levied by the City and collected by the County.
- 2020 Water Revenue Bonds, Series A and B
On December 3, 2020, the city issued Water Revenue Bonds, The Series A in the amount of \$8,875,000 were issued to fund improvements to the City's water system. The Series B bonds were used to refund the 2012 COPs. Interest and principal payments are payable from the net revenues derived from the operation of the water system.
- 2022 Lease Revenue Bonds (Alhambra Highland Open Space Project)
On November 9, 2022, the City, through the Martine Financing Authority, issued Lease Revenue Bonds in the amount of \$19,435,000 to purchase and preserve 297 acres of open space.

Capital Improvement Program

The Capital Improvement Program (CIP) budget is for expenditures on capital projects such as major street or park improvements, building construction, and major facility maintenance.

Fund Accounting

The City uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific governmental activity. The City maintains both governmental and proprietary fund types. All funds are appropriated.

Governmental Fund Types

- General Fund
The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government operating fund of the City and accounts for all unrestricted financial resources except those required to be accounted for in another fund.
- Special Revenue Funds
Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purposes.
- Debt Service Funds
Debt Service Funds account for the accumulation of resources for the payment of interest and principal on general long-term debt and related costs.
- Capital Projects Funds
Capital Projects Funds account for financial resources segregated for the acquisition of major capital projects or facilities (other than those financed by proprietary fund types).

Proprietary Fund Types

- Enterprise Funds
Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is that the costs of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges.
- Internal Service Funds
Internal Service Funds account for the financing of goods and services provided by one department or agency to other departments or agencies of the City or to other governmental units, on a cost-reimbursement basis. These cost-reimbursement rates are established to recover cost of replacement over time.

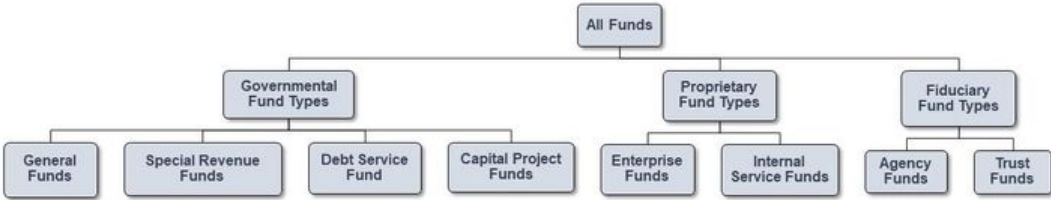
Fiduciary Fund Types

Fiduciary Funds account for assets held by the City as trustee or agent for individuals, private organizations, or other government units. Fiduciary Funds are not part of the City's operating budget.

- Agency Funds
Used to report resources held by the City in a custodial capacity.
- Trust Funds
Involve only the receipt, temporary investment, and remittance of fiduciary resources.

Fund Accounting Chart

Please refer to the chart on the following page for a representation of the City's fund accounting.



Department-Fund Relationship Summary

The matrix below provides an overview of how the major City operating departments correspond with the various funds:

DEPARTMENT-FUND RELATIONSHIP SUMMARY											
Department	General Fund	Special Revenue Funds								Internal Service Funds	
		Public Safety Grants	NPDES Fund	Measure J <i>Local Fund</i>	Measure D <i>Local Fund</i>	Gas Tax Fund	Recycle Fund	PEG Access Fund	Lighting & Landscape Fund	Equipment Replacement Fund	Information Systems Fund
General Government	X										
Administrative Services	X							X			X
Public Works	X		X	X	X	X			X	X	
Police	X	X									
Community Development	X						X				

EXECUTIVE SUMMARY



Key Budget Assumptions

A number of assumptions were used to develop the two-year operating budget. These assumptions will be carefully monitored throughout the budget period, and adjusted as necessary during the budget cycle. Here are the key budget assumptions for the two-year budget including both revenues and expenditures. All listed percentages reflect year-to-year changes unless otherwise indicated.

Revenue Assumptions

- Property tax revenues are expected to increase by 2% and 3.0% for FY 2023-24 and FY 2024-25 respectively, based on projected changes in assessed valuation and continued strength in current market conditions.
- Sales tax revenues will decrease by approximately 4% in FY 2023-24, then increase by 3% in FY 2024-25. These projections are based on trends and input from the City's sales tax consultant.
- VLF property tax swap revenue is projected to increase 3.0% in FY 2023-24.
- Franchise fee revenues are expected to increase by 11% in FY 2023-24 and 3% in FY 2024-25..

Expenditure Assumptions

- A salary increase of 4.2% is authorized per the MOU for Local 324 effective July 1, 2023. A salary increase of 4% is authorized per the MOU for the Martinez Police Officers Association effective January 1, 2024. On April 19, 2023, the City Council authorized an increase in the Management Compensation Plan of 4% effective July 1, 2023. The non-sworn group contract is presently under negotiation.
- Healthcare costs are expected to increase by an average of 5.0% over the two-year budget period.
- Retiree medical costs, including the annual required contribution to OPEB, are expected to increase by 6.0% in 2023-24 and 5.0% in 2024-25, according to, the City's OPEB actuarial.
- Worker's Compensation premiums (net of any risk pool dividends) are budgeted at \$1,319,605 in FY 2023-24 and FY 2024-25. based on the current rates from the City's risk pool.
- General Liability and ERMA insurance (net of any risk pool dividends) has been budgeted at \$1,592,276 for FY 2023-24 and 2024-25, based on trends in liability claims exposure.
- Pension costs starting with Fiscal Year 2015-16 have been billed with a contribution rate as a percentage of payroll, along with a lump sum dollar payment towards the City's unfunded liability, resulting in significantly higher total payments.

The following shows the payroll percentage rates for each group

	FY 2023-24			FY 2024-25		
	Employee	Employer	UAL Payment	Employee	Employer	UAL Payment
Pers Membership Level						
Miscellaneous Classic - 2%@55	7%	12.47%	\$1,711,228	7%	12.5%	\$1,708,000
Miscellaneous Classic - 2%@60	7%	10.10%		7%	10.10%	
Miscellaneous PEPRA - 2%@60	7.75%	7.68%		7.75%	7.70%	



Sworn Classic - 3%@50	12%	24.11%	\$1,863,413	12%	24.10%	\$1,865,000
Sworn Classic - 3%@55	12%	19.83%		12%	19.80%	
Sworn PEPRA - 2.7%@55	13.75%	13.54%		13.75%	13.50%	

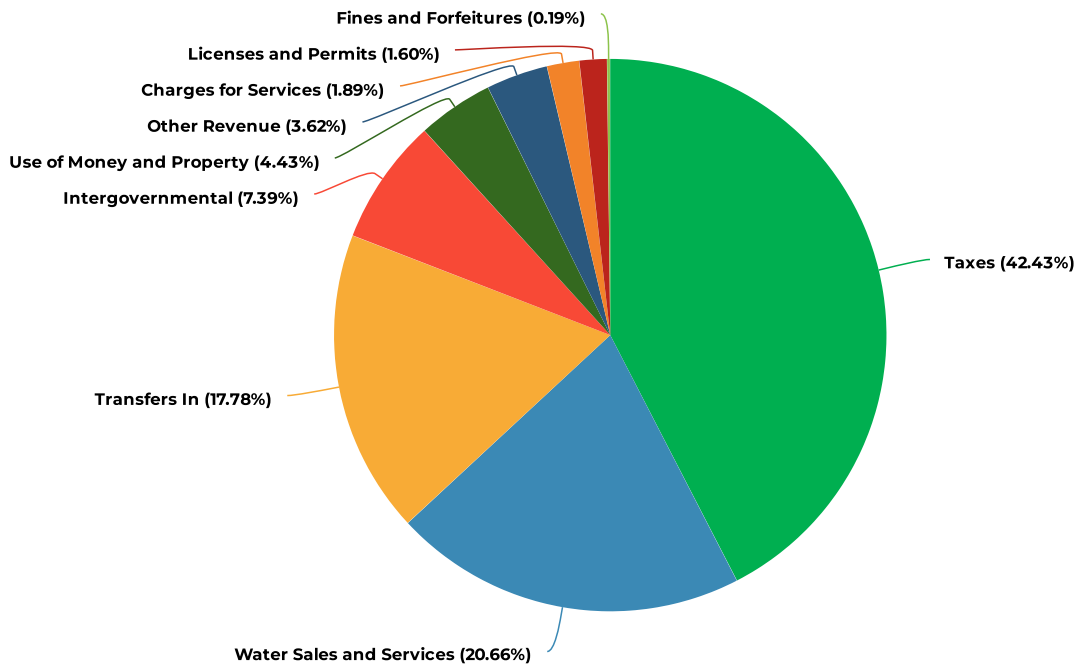
FY 2023-25 Executive Summary

Total sources of revenue from all funds total \$87.6M. Taxes and special assessments account for 42.4% of the total revenue in FY 2023-24. Water sales and services is the second largest income generator at 20.7%. Transfers In primarily represent transfers from the General Fund (including ARPA funds) and Special Revenue funds into the Capital Improvement funds to pay for capital projects.

Summary of Revenues (All Funds)

Taxes/Special Assessments	42.4%	\$ 37,190,451
Fines & Forfeitures	0.2%	164,900
Intergovernmental	7.4%	6,481,164
Licenses & Permits	1.6%	1,401,500
Charges for Services	1.9%	1,659,041
Use of Money & Property	4.4%	3,883,051
Other Revenue	3.6%	3,170,800
Water Sales & Services	20.7%	18,111,067
Transfers In	17.8%	15,581,937
Total All Funds		\$ 87,643,911

FY 2023-24 Revenues



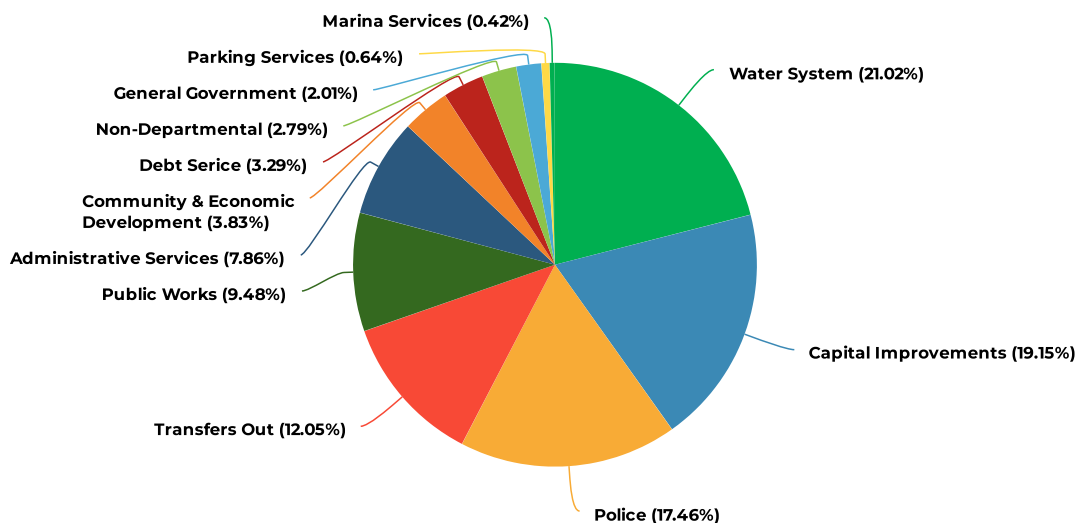
FY 2023-24 Expenditures

Total Expenditures and Transfers Out are estimated to be \$96.2M. Capital improvements are projected to be \$18.4M. Street improvements are projected to be \$7.2M, water system improvements total \$3.18M, park improvements total \$3.7M, marina projects total \$2.8M, bicycle/pedestrian projects total \$350K, parking projects are projected to be \$50K, City Hall improvements total \$1.0M, and drainage projects total \$195K. More information on capital projects can be found in the Capital Improvement section. From an operational viewpoint, Water System operations account for 21.0% and police operations account for 17.5% of total expenses. Details of the operating departments are included in the Departmental section. Transfers out reflect monies from Gas Tax, Measure J, Measure D, NPDES, mitigation funds, Water Fund, Parking Fund, and General Fund to pay for capital improvement projects.

Summary of Activities (All Funds)

General Government	2.0%	\$1,931,567
Non-Departmental	2.8%	2,682,948
Administrative Services	7.9%	7,557,708
Public Works	9.5%	9,144,800
Police	17.5%	16,785,730
Community & Economic Development	3.8%	3,678,846
Water System	21.0%	20,205,806
Marina Services	.4%	408,446
Parking Services	.7%	616,507
Debt Service	3.3%	3,116,114
Capital Improvements	19.2%	18,462,600
Transfers Out	12.0%	<u>11,585,005</u>
Total all Funds		\$96,176,071

FY 2023-24 Expenditures



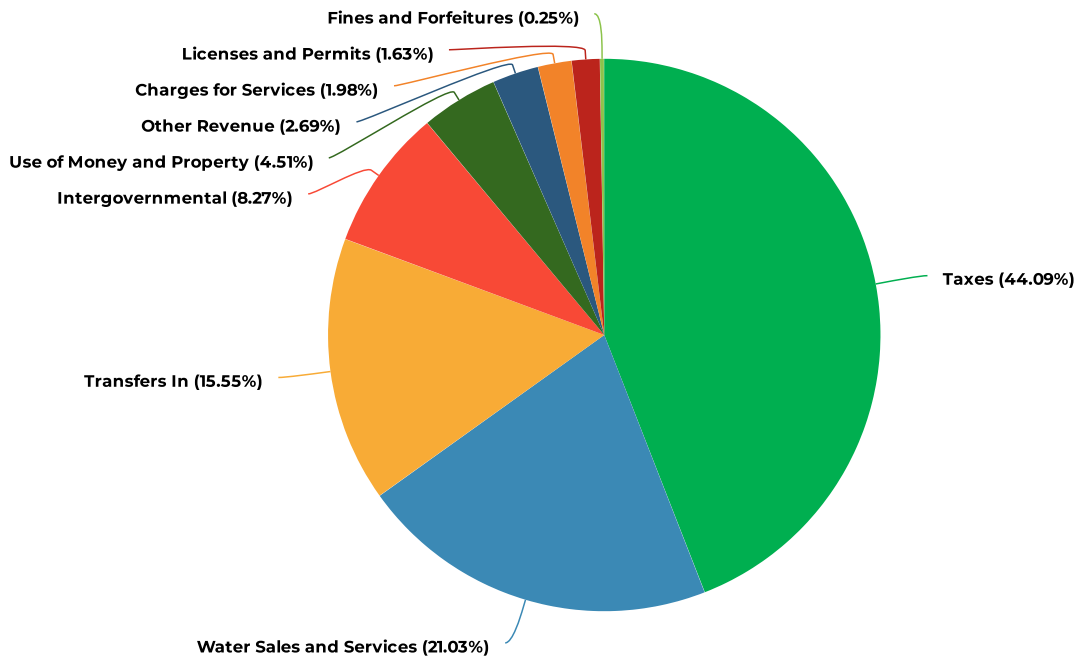
FY 2024-25 Revenues

Revenues from all funds for FY 2024-25 are projected to be \$88M. Taxes and special assessments account for 44.1% of the total revenue in FY 2024-25. Water sales and Services is the second largest income generator at 21.0%. Transfers In primarily represent transfers from Special Revenue funds into the Capital Improvement Funds to pay for capital projects.

Summary of Revenues (All Funds)

Taxes/Special Assessments	44.1%	\$ 37,968,442
Fines & Forfeitures	0.3%	214,900
Intergovernmental	8.3%	7,123,580
Licenses & Permits	1.6%	1,408,600
Charges for Services	2.0%	1,706,941
Use of Money & Property	4.5%	3,893,857
Other Revenue	2.7%	2,320,800
Water Sales & Services	21.0%	19,922,174
Transfers In	15.5%	13,433,682
Total All Funds		\$ 87,997,790

FY 2024-25 Revenues



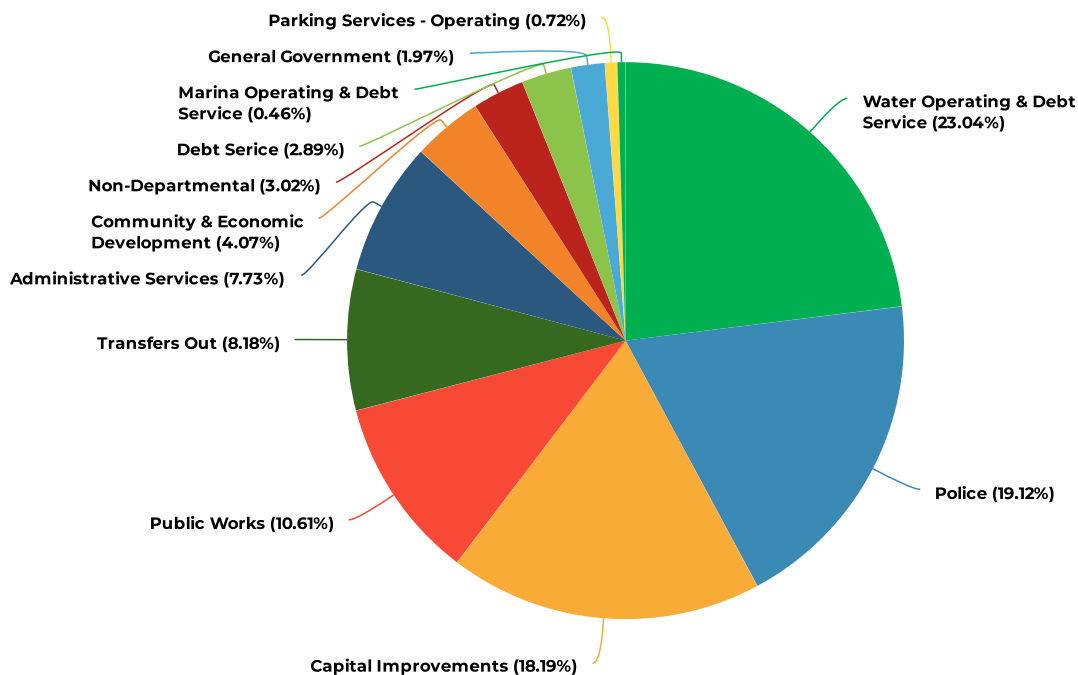
FY 2024-25 Expenditures

Total Expenditures and Transfers Out are estimated to be \$88.3M. Capital improvements are projected to be \$16.0M. Street improvements are projected to be \$6.7M, water system improvements total \$4.8M, park improvements total \$300K, marina projects total \$3.5M, bicycle/pedestrian projects total \$350K, parking projects are projected to be \$50K, and drainage projects total \$345K. More information on capital projects can be found in the Capital Improvement section. From an operational viewpoint, Water System operations account for 21.0% and police operations account for 19.1% of total expenses. Details of the operating departments are included in the Departmental section. Transfers out reflect monies from gas taxes, Measure J, Measure D, Water Fund, Parking Fund, and General Fund to pay for capital improvement projects.

Summary of Activities (All Funds)

General Government	2.0%	\$ 1,736,665
Nondepartmental	3.0%	2,661,390
Administrative Services	7.7%	6,819,281
Public Works	10.6%	9,367,402
Police	19.1%	16,981,055
Community & Economic Development	4.0%	3,590,957
Water System	21.0%	20,335,344
Marina Services	0.5%	408,446
Parking Services	0.7%	632,627
Debt Service	2.9%	2,553,586
Capital Improvements	18.3%	16,050,000
Transfers Out	8.2%	7,221,000
Total All Funds		\$ 88,357,753

FY 2024-25 Expenditures



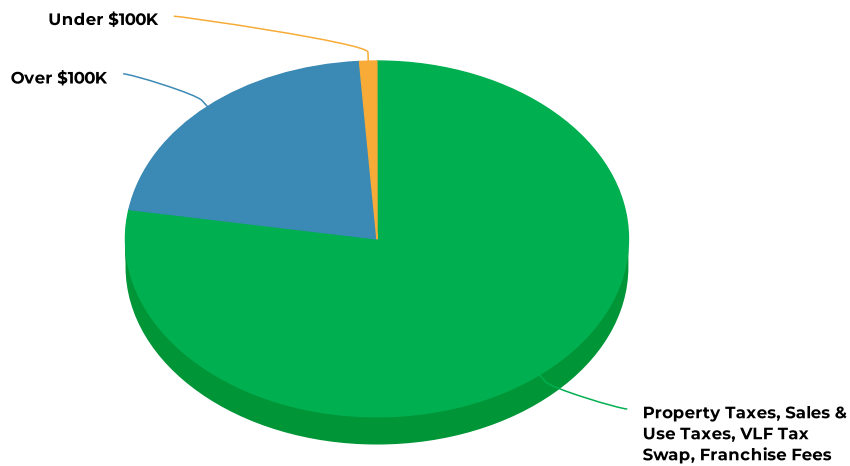
Revenues

General Fund

The General Fund is the City's primary reporting entity for current general government operations of the City of Martinez. It accounts for all financial resources not required by law or administrative action to be accounted for in another fund. All revenues not restricted to specific purposes are recorded in the General Fund, and likewise, all services that are of a general nature – police, routine public works activities, engineering activities, development-related functions (such as planning and building inspections), leisure activities, and general administrative support – are budgeted here. The General Fund is the City's largest operating fund.

The General Fund is comprised of eight major revenue categories: Taxes; License, Permit and Fees; Fines and Forfeitures; Intergovernmental; Charges for Services; Use of Money and Property; Other Revenue; and Transfers In. For specific details of what comprises each category, please refer to the revenue schedules. Within these categories, the City of Martinez relies on four major revenue sources to balance the General Fund which make up 78% of the total operating General Fund budget. They are property tax; sales and use tax; VLF property tax swap; and franchise fees. Note that these categories includes Measure X, the half-cent citywide general sales tax measure approved in November 2018 by Martinez voters. The chart below illustrates the significance of these revenues, and the composition of the remaining revenue sources (either over or under \$100K):

General Fund Revenue Sources



Property Tax

Property tax is the largest source of revenue to the General Fund. In the State of California, the base tax rate is 1% of assessed valuation of property. The 1% tax is levied and collected by the County of Contra Costa with the County assessor determining property tax values based on Proposition 13 limitations, a voter approved proposition in June 1978. Proposition 13 rolled-back property values, for tax purposes, to 1975-76 values and thereafter capped annual assessment increases at 2% until the property is transferred, at which time the assessed value is based on market value. The City of Martinez receives approximately 15.92% share of this 1% levy for property located within the City limits. This percent varies by city and is based on service responsibility; the overall average for cities in Contra Costa County is 11.63%. Generally, a full service city would receive a higher share than those that do not provide the full range of municipal services.

Below shows the percent each city in Contra Costa County receives of their 1% assessed value, and whether they have police and fire services:

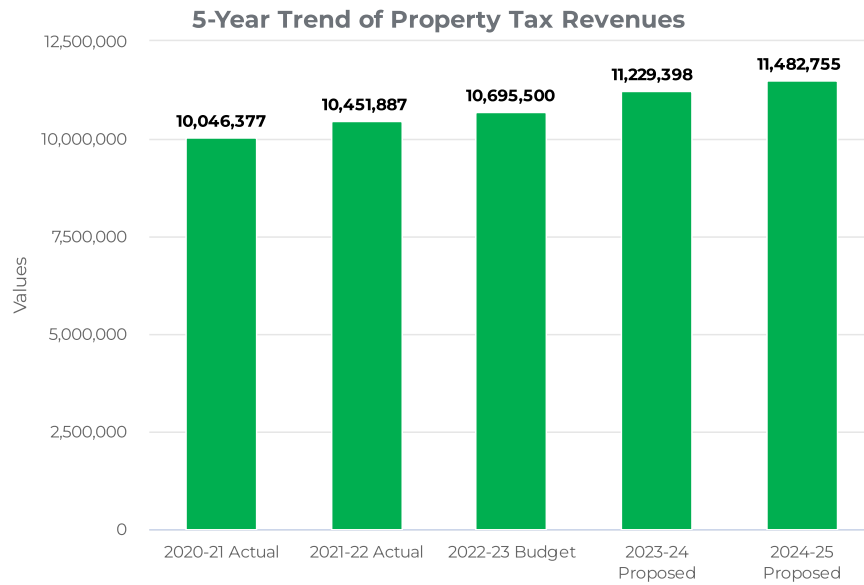
Cities in Contra Costa	City Rate	Police Services	Fire Services
City of Richmond	28.51%	X	X
City of El Cerrito	22.23%	X	X
City of Pinole	18.84%	X	X
City of Brentwood	16.49%	X	
City of Pittsburg	16.37%	X	
City of Martinez	15.92%	X	
City of Antioch	11.41%	X	
City of Concord	10.58%	X	
City of San Pablo	9.83%	X	
City of San Ramon	9.59%	X	
City of Walnut Creek	9.41%	X	
Town of Danville	7.62%	X	
City of Orinda	7.39%	X	
City of Oakley	7.08%	X	
City of Lafayette	6.66%	X	
City of Clayton	6.63%	X	
City of Pleasant Hill	5.66%	X	
City of Hercules	5.42%	X	
Town of Moraga	5.32%	X	

The 1% of the City of Martinez assessed value breaks down as follows: City of Martinez (16%), Schools (28%), the Education Revenue Augmentation Fund (ERAF 20%), Contra Costa County (14%), Contra Costa Fire Protection (12%), Special Districts (7%) and East Bay Regional Park (3%). The chart below illustrates how the City shares property tax with other agencies.

Historical Housing Sales

Year	Full Value Sales	Average Price	Median Price	Median % Change
2003	604	\$438,295	\$428,000	
2004	600	\$505,738	\$490,000	14.49%
2005	460	\$603,266	\$599,000	22.24%
2006	365	\$601,738	\$588,000	-1.84%
2007	279	\$558,195	\$560,000	-4.76%
2008	232	\$454,767	\$442,750	-20.94%
2009	255	\$394,975	\$379,000	-14.40%
2010	281	\$365,747	\$370,000	-2.37%
2011	361	\$340,302	\$334,000	-9.73%
2012	388	\$353,567	\$340,750	2.02%
2013	397	\$442,183	\$439,000	28.83%
2014	378	\$515,312	\$514,500	17.20%
2015	395	\$565,110	\$552,500	7.39%
2016	404	\$586,126	\$585,000	5.88%
2017	435	\$637,121	\$623,500	6.58%
2018	334	\$686,566	\$675,000	8.26%
2019	348	\$681,864	\$679,000	0.59%
2020	360	\$755,844	\$728,000	7.22%
2021	434	\$886,611	\$850,500	16.83%
2022	320	\$951,453	\$891,000	4.76%
2023	96	\$829,513	\$821,000	-7.86%

Based on the City's *assessed valuation*, revenue is expected to increase to \$11,229,400 in FY 2023-24 and \$11,482,800 in FY 2025. The following chart highlights the recent projected trend in the City's property tax revenues through FY 2025.

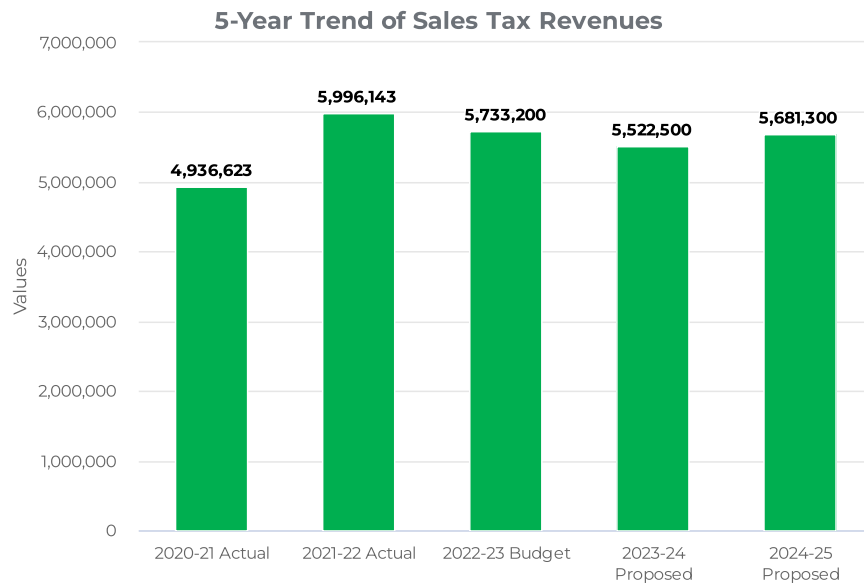


Sales and Use Tax

Sales tax revenue, including the sales tax in-lieu, is the General Fund's second largest individual revenue source and is highly variable depending upon the economy. Local sales tax revenue is distributed by the State. Prior to 2004-05, cities received 1% of sales tax revenue, or \$1 of every \$100 spent, based on a point-of-sale formula. As of July 1, 2004, the State reduced the local allocation by .25%, and uses this portion as security for the State's "Economic Recovery Bonds." The State has replaced the .25% reduction of sales tax with a dollar-for-dollar allocation of local property tax, which is referred to as "sales tax in-lieu." Sales tax in-lieu ended in 2016, meaning the State has returned to the formula of allocating the full 1% of sales tax revenue to cities. The sales tax is imposed on retailers for the privilege of selling tangible personal property. Use tax is imposed on the user of a product purchased out-of-state and delivered for use in California.

Sales tax (excluding the City's new general sales tax Measure X) is anticipated to decrease \$210K compared to FY 2022-23, but increase slightly in FY 2024-25.

The chart below illustrates the City's recent trend in total sales tax revenue:



The comparison of sales tax revenue among cities in Contra Costa County, shown in the table on the following page, provides additional information on the City's second highest revenue source. The sales tax figures shown represent the full 1% and are not reflective of any tax sharing agreements. Based on comparison, the City is slightly below average County-wide on a per capita sales tax revenue basis, as shown in the table below:

Contra Costa County Sales Tax Per Capita

Cities in Contra Costa County	Population 1/1/2022	2022 Calendar Year sales Tax (\$)	Revenue Per Capita
Antioch	114,362	\$15,383,007	169
Brentwood	64,219	\$9,178,826	179
Clayton	10,782	\$450,201	52
Concord	123,102	\$34,729,637	352
Danville	43,166	\$6,161,569	180
El Cerrito	25,710	\$2,641,104	127
Hercules	25,944	\$3,423,736	163
Lafayette	25,119	\$2,774,803	140
Martinez	36,790	\$4,926,631	175
Moraga	17,055	\$1,079,233	75
Oakley	44,257	\$2,565,630	75
Orinda	19,326	\$1,176,315	77
Pinole	18,442	\$3,666,628	247
Pittsburg	74,688	\$12,306,501	208
Pleasant Hill	33,697	\$9,045,854	334
Richmond	114,521	\$16,396,777	183
San Pablo	31,625	\$2,383,336	95
San Ramon	83,587	\$11,348,799	172
Walnut Creek	69,603	\$26,272,940	468
Contra Costa Unincorporated	175,803	\$14,301,284	106
<i>Average</i>		<i>\$9,010,641</i>	

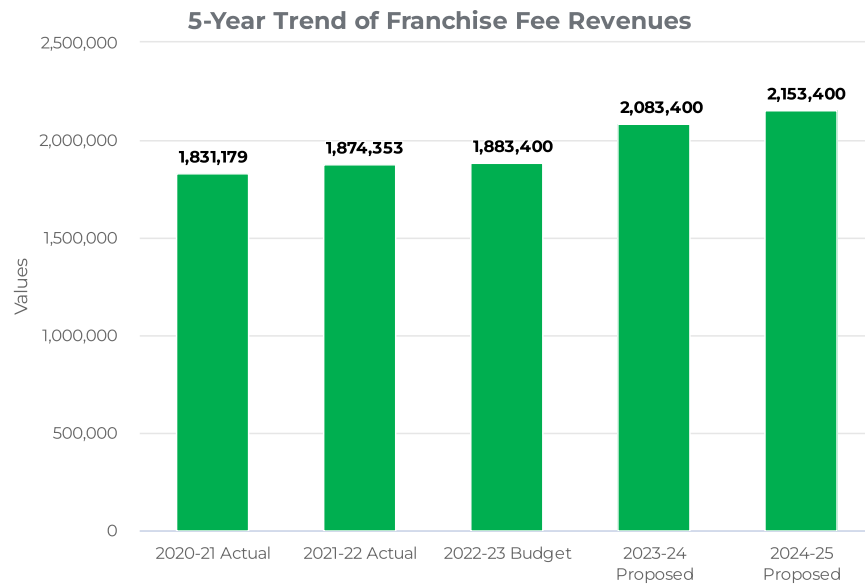
Other Taxes

VLF Property Tax Swap

VLF property tax swap tax revenue is estimated to be \$4,344,067 in FY 2023-24 and FY 2024-25. Prior to fiscal year 2004-05, a license fee equivalent to 2% of the market value of motor vehicles was imposed annually by the State “in lieu” of personal property taxes. This motor vehicle in-lieu rate was dropped to .67%, and the difference between the old and new VLF rate is being made up with a revenue source referred to as the “VLF property tax swap,” which trends with property taxes. The .67% motor vehicle license fee was dropped to zero in the FY 2011-12 State of California budget, which has cost the City approximately \$180,000 annually.

Franchise Fees

The City imposes franchise charges on cable television, electricity, gas, refuse collection, refuse disposal, recycling and oil distributor for “rental” of the City streets and rights-of-way. In Martinez, franchise fees are based upon a percentage of total revenue collected from several agencies including PG&E (gas and electric utilities), Comcast and AT&T (cable television), and Republic Services (refuse collection, disposal, recycling). The City also receives franchise fees for pipelines that are based upon specific dimensions; these calculations are periodically adjusted to reflect CPI increases. Based on increasing trends in franchise fees from PG&E and anticipated increases related to the City's refuse/recycling collection contract, revenues are projected to increase over the next two-year period to \$2,153,400 in FY 2024-25 as shown in the chart below.



Other Revenues

Cannabis Community Benefit

The City receives Community Benefit fees from Commercial Cannabis Operators upon issuance of a Commercial Cannabis Operators Permit (CCOP). Thus far, the City has issued two retail, one non-storefront retail, one distribution, and one manufacturing permit. Revenue is expected to be \$1,600,000 in FY 2023-24 and \$1,700,000 in FY 2024-25. As competing dispensaries open up in surrounding communities, there is expected to be volatility in these revenues. The operating permits for these facilities are subject to annual renewal.

Other revenue sources that generate at least \$100,000 annually are listed on the pages that follow.

Sales and Use Tax Proposition 172 – Public Safety

This is a one-half cent sales tax approved by voters in 1992 dedicated to local public safety purposes. The one-half cent sales tax is apportioned to each county based on its share of statewide taxable sales. The revenue is distributed among the county and cities based on their proportionate share of net property tax loss due to a portion of the 1992 Educational Revenue Augmentation Fund (ERAF). The City is projected to receive \$631,400 in FY 2023-24 and 2024-25.

Water System Interfund Transfer

This interfund transfer is assessed to the water district as “rent” to cover the cost of using the City’s infrastructure. This revenue is projected to increase modestly each year. The estimate for 2023-24 is \$522,500.

Documentary Transfer Tax

The documentary transfer tax is collected when there is a transfer of ownership of real estate. The City shares in the \$1.10 tax per \$1,000 of sale price that is collected by the County. This revenue source is projected to be \$220,000 for both fiscal years.

Transient Occupancy Tax

The transient occupancy tax is a 10% tax imposed by the City on hotel and motel room charges. There are four hotel and motels in the City. Revenue is projected to be \$455,000 in both FY2023-24 and FY 2024-25.

Business License Tax

The business license tax is imposed on businesses for the privilege of conducting business within the City. Licenses are issued annually with a period beginning January 1st. The City’s business license ordinance has an automatic adjustment based on the consumer price index (CPI) of June 30. Based on trend, gross revenues are estimated at \$950,000 in both FY 2023-24 and FY 2024-25.

Building and Mechanical Permits

Building permit fees are collected to cover the cost of regulating the construction of new buildings. This regulation allows cities the means to protect the overall community interests. With the new fee structure in place, it is anticipated that permit fees will total \$1,217,100 in FY 2023-24 and \$1,221,900 in FY 2024-25.

Parking Citations

This revenue includes fines for parking violations, and can fluctuate significantly from year to year. The annual revenue is expected to rebound in FY 2023-24 as citations are now being issued during the pandemic. The budget for FY2023-24 is \$100,000 and \$150,000 for FY 2024-25.

Public Works Inspection, Building, Planning and Engineering Plan Check Fees

These fees cover the costs of inspection, review, and plan check and vary from year to year based on volume of activity. With the new fee structure in place, it is anticipated that revenue will total \$1,196,500 in FY 2023-24 and \$1,244,400 in FY 2024-25.

Enterprise Funds

The City’s Enterprise Funds include the Water System, Marina, and Parking Services funds. Each is financed and operated in a manner similar to a private business and receives its revenues primarily through user fees. The Summary Schedule tab provides the financial information for the City’s Enterprise Funds, which includes their respective Capital Improvement

Program (CIP) information.

Water System Fund

The Water Fund budget reflects the water rates adopted in 2019 which generally cover a 5-year period. Staff has commenced a new study process and anticipates completion by November 2023 with new rates to be proposed for January 2024. The Water Rate Study is commencing one year early as staff has identified various funding shortfalls which need to be addressed.

Marina Fund

- Sales tax from the bait shop, Yacht Club, and Eagle Marine boatyard is budgeted at \$12,000 each year.
- Marina management is from the contracted agency that manages the marina. Both years are budgeted at \$125,000.
- Rental income received from the Yacht Club and Eagle Marine boatyard. Both years are budgeted at \$65,000.
- Railroad lease is the annual revenue received from the railroad and remains constant at \$8,400.

Parking Services Fund

- Real property tax is budgeted at \$95,000 in 2023-24 and 56,500 in 2024-25.
- Parking meter revenues are collected from approximately 1,050 metered parking spaces in the downtown at a rate of \$.50 per hour. There are approximately 275 two-hour meters; 375 four-hour meters; and 400 long-term, ten-hour meters. The revenue is budgeted at \$395,000 in each year.
- Parking permits are purchased quarterly. Both years are budgeted at \$70,000. Flex-space revenues are estimated to be \$24,000 each year

Special Revenue Funds

Special revenue funds account for revenue sources that are legally restricted to specific purposes. A list of each fund and its revenue source(s) is provided with projected revenues. Please refer to The Summary Schedule section for additional detail on these funds.

- Public Safety Grants
Budgeted here is the Supplemental Law Enforcement Service Funds, (SLESF), which provides funding to local jurisdictions for front-line law enforcement services. An allocation of \$100,000 is expected in both years. The fund also accounts for any State and Federal grants received by the Police Department for improvements in public safety technology and other special projects.
- National Pollutant Discharge Elimination System (NPDES)
The City participates in the Contra Costa County Flood Control and Water Conservation District for the collection, administration, distribution, and expenditure of funds derived from stormwater utility assessments. The assessment is set at \$30 per equivalent runoff unit (ERU) and collected by the County Tax Collector with the property tax. The revenue received from the assessment is used for pollution control improvements and drainage system maintenance. Revenue is projected at \$551,000 for both years.
- Measure D
Measure D funds are from a 2016 voter-approved, half-cent citywide sales tax to be used exclusively to fund Martinez roadway rehabilitation and maintenance projects for 15 years. Revenue is projected to be \$4,614,000 in FY2023-24 and \$4,646,300 in FY 2024-25 according to the City's sales tax consultant HdL.
- Measure J
These funds are from a voter-approved, half-cent countywide sales tax levied to fund transportation and local street improvements. Based on trend, revenue is projected at \$896,700 for both years.
- Gasoline Tax
The State of California imposes an 18-cent per gallon tax on motor vehicle and aircraft fuel. A portion of the gasoline tax revenues are then allocated to cities using several formulas. These funds must be used exclusively for engineering costs, maintenance and repair, and capital improvement projects related to City streets. The State began imposing an additional \$0.12 cents per gallon tax on gasoline and \$0.20 cents per gallon tax on diesel fuel beginning in November 2017. Also, an additional vehicle registration tax began January 1, 2018 which will provide additional revenue to local



agencies. Based on the latest projections supplied by CaliforniaCityFinance.com, the City of Martinez will receive an estimated \$1,516,700 in FY 2023-24 and \$1,926,600 in FY 2024-25.

- Recycle Fund

The City receives annual funding of \$25,000 from our solid waste and recycling hauler to cover costs of implementing Assembly Bill 939 waste diversion and Climate Action Plan initiatives. Various annual and one-time grants are also budgeted here.

- PEG Access

Public-Educational-Government access, or “PEG” revenue comes from payments received from the City’s franchised cable providers. Revenue has decreased slightly due to a decline in cable television subscribers and is now projected at \$60,000 for both FY 2023-24 and FY 2024-25.

- Lighting and Landscaping

Revenue comes from an annual levy on property owners within the eight Lighting and Landscaping Assessment districts and is collected with property taxes. Revenue is projected approximately \$124,800 for each of the next two years.

- Mitigation/Impact Fees

Fees are collected from developers to mitigate the impact of new development. Fees are presently budgeted at \$44,700 each of the next two fiscal years.

GENERAL FUND 8-YEAR HISTORY OF REVENUES AND 2-YEAR PROJECTIONS

GENERAL FUND 8-YEAR HISTORY OF REVENUES AND 2-YEAR PROJECTIONS										
Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Revised 2022-23	Budget 2023-24	Budget 2024-25
Property Taxes	7,820,324	8,276,355	8,643,004	9,236,668	9,592,313	10,046,376	10,451,887	10,695,500	11,229,398	11,566,850
Sales Tax	5,014,403	4,256,239	4,035,278	4,260,884	4,169,711	4,936,623	5,996,142	5,733,200	5,522,500	5,691,300
Transaction & Use Tax	-	-	-	827,121	3,941,195	4,318,508	4,589,422	4,478,300	4,596,132	4,690,232
VLF Property Tax Swap	2,951,290	3,099,796	3,255,258	3,460,159	3,609,753	3,793,398	3,898,287	4,125,000	4,344,067	4,344,067
Franchise Fees	1,624,289	1,734,239	1,772,087	1,694,481	1,838,263	1,831,179	1,874,353	1,883,400	2,083,400	2,153,400
Other Taxes	1,796,981	1,935,550	1,487,275	1,493,756	1,890,357	1,001,609	1,554,327	1,400,600	1,438,905	1,434,026
Licenses, Permits and Fees	945,631	775,429	785,615	806,417	840,686	1,134,064	976,713	1,061,500	1,287,600	1,294,700
Fines & Forfeitures	450,562	345,996	290,797	301,026	193,769	60,782	56,335	68,600	154,900	204,900
Intergovernmental Agencies	670,768	608,281	614,115	646,257	623,446	1,149,970	5,384,560	5,468,928	913,413	703,413
Charges for Services	1,084,061	768,152	902,642	1,462,562	850,590	1,071,315	2,017,334	1,399,541	1,641,041	1,688,941
Use of Money and Property	279,887	276,469	343,981	318,236	394,035	165,566	305,516	276,430	513,500	513,500
Other Revenue	241,911	101,065	83,049	2,502,265	104,526	1,462,889	2,057,275	1,762,000	1,657,000	1,757,000
Total Operating	22,880,107	22,177,571	22,213,101	27,009,832	28,048,644	30,972,279	39,162,151	38,352,999	35,381,856	36,042,329
Transfer In from Other Funds	0	0	454,200	463,300	849,623	482,000	491,600	501,400	522,500	522,500
Total General Fund Revenues	22,880,107	22,177,571	22,667,301	27,473,132	28,898,267	31,454,279	39,653,751	38,854,399	35,904,356	36,564,829



GENERAL FUND 8-YEAR HISTORY AND 2-YEAR PROJECTION OF EXPENDITURES

GENERAL FUND 8-YEAR HISTORY AND 2-YEAR PROJECTION OF EXPENDITURES										
Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Revised 2022-23	Budget 2023-24	Budget 2024-25
General Government	1,234,259	1,367,650	1,588,131	1,721,583	1,655,975	1,646,138	1,461,156	1,969,366	1,931,567	1,736,665
Administrative Services	2,165,350	2,204,776	2,474,993	2,073,443	3,260,181	3,230,812	4,165,427	5,588,795	5,650,804	5,361,521
Public Works	3,996,570	4,041,354	4,604,979	5,913,298	5,671,787	5,466,509	6,298,308	6,585,974	6,343,343	6,438,246
Police Department	10,395,575	10,576,109	11,009,392	12,595,993	13,608,771	13,711,604	14,521,967	15,797,775	16,670,715	16,931,054
Community Development	638,837	698,843	1,058,940	1,270,005	995,466	1,390,859	1,412,727	2,423,001	3,529,196	3,485,846
Non Departmental	1,389,052	1,857,896	1,667,545	1,992,584	2,082,550	2,033,931	2,318,814	2,942,518	2,682,948	2,661,390
Debt Service	0	0	0	76,716	533,230	532,939	532,639	534,327	534,003	0
Total Operating	19,819,643	20,746,628	22,403,980	25,643,622	27,807,960	28,012,792	30,711,038	35,841,756	37,342,576	36,614,722
Transfer To Other Funds	1,651,713	1,973,086	476,979	(1,753,393)	412,788	70,798	6,221,648	3,296,000	4,229,598	714,000
Total General Fund Expenditures	21,471,356	22,719,714	22,880,959	23,890,229	28,220,748	28,083,590	36,932,686	39,137,756	41,572,174	37,328,722



Staffing

FY 2021-22 FY 2022-23 FY 2023-24 FY 2024-25

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
City Manager	1.0	1.0	1.0	1.0
Deputy City Clerk	1.0	-	-	-
Assistant City Clerk	-	1.0	1.0	1.0
Executive Assistant to City Manager	-	-	1.0	1.0
Assistant City Manager	1.0	1.0	1.0	1.0
Deputy City Manager	1.0	-	-	-
Senior Management Analyst	1.0	1.0	1.0	1.0
Management Analyst	1.0	1.0	1.0	1.0
Human Resources Manager	-	1.0	1.0	1.0
Human Resources Analyst	1.0	1.0	1.0	1.0
Human Resources Technician	2.0	2.0	2.0	2.0
Finance Director	1.0	1.0	1.0	1.0
Senior Accountant	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	2.0	2.0
Senior Account Technician	2.0	2.0	2.0	2.0
Account Technician III	3.0	2.0	4.0	4.0
Account Technician II	2.0	2.0	1.0	1.0
Information Systems Manager	1.0	1.0	1.0	1.0
Information Systems Specialist	1.0	1.0	1.0	1.0
Recreation Manager	1.0	1.0	1.0	1.0
Recreation Supervisor	1.0	1.0	1.0	1.0
Recreation Coordinator	1.0	1.0	1.0	1.0
Administrative Aide III	1.0	1.0	1.0	1.0
Park Caretaker II	1.0	1.0	1.0	1.0
Senior Center Supervisor	1.0	1.0	1.0	1.0
Senior Center Coordinator	1.0	1.0	1.0	1.0
Public Works Director/City Engineer	1.0	1.0	1.0	1.0
Deputy Public Works Director	1.0	-	-	-
Assistant City Engineer	-	-	1.0	1.0
Senior Civil Engineer	2.0	2.0	1.0	1.0
Associate Engineer	-	1.0	2.0	2.0
Engineering Technician	-	-	1.0	1.0
Administrative Aide III	1.0	1.0	1.0	1.0
Senior Construction Inspector	1.0	1.0	1.0	1.0
Code Enforcement Inspector	1.0	2.0	2.0	2.0
Permit Technician II	1.0	2.0	2.0	2.0
Public Works Superintendent	1.0	1.0	1.0	1.0
Park Supervisor	1.0	1.0	1.0	1.0
Park Lead Caretaker	3.0	3.0	3.0	3.0
Park Caretaker	8.0	8.0	8.0	8.0
Sr. Custodian	1.0	1.0	1.0	1.0
Account Tech II	1.0	1.0	1.0	1.0
Maintenance Supervisor	1.0	1.0	1.0	1.0
Maintenance Lead Worker	3.0	3.0	3.0	3.0
Maintenance Worker	5.0	5.0	5.0	5.0
Senior Fleet Mechanic	1.0	1.0	1.0	1.0
Equipment Mechanic	1.0	1.0	1.0	1.0
Police Chief	1.0	1.0	1.0	1.0
Executive Assistant to the Chief	1.0	1.0	1.0	1.0
Police Captain	1.0	1.0	1.0	1.0
Dispatch Supervisor	1.0	1.0	1.0	1.0
Dispatcher	7.0	7.0	7.0	7.0



Records Supervisor	1.0	1.0	1.0	1.0
Records Clerk	2.0	2.0	2.0	2.0
Police Assistant	3.0	4.0	4.0	4.0
Police Lieutenant	2.0	2.0	2.0	2.0
Police Sergeant	6.0	6.0	6.0	6.0
Officer	27.0	27.0	27.0	27.0
Community & Economic Development Director	-	1.0	1.0	1.0
Planning Manager	1.0	1.0	1.0	1.0
Associate Planner	2.0	3.0	2.0	2.0
Planning Technician	-	-	1.0	1.0
Administrative Aide III	1.0	1.0	1.0	1.0
City Engineer	1.0	1.0	-	-
Chief Building Official	-	1.0	1.0	1.0
Senior Building Inspector	2.0	2.0	2.0	2.0
Permit Tech II	1.0	2.0	2.0	2.0
Code Enforcement Inspector	1.0	2.0	2.0	2.0
Water Superintendent	1.0	1.0	1.0	1.0
Accounting Technician II	1.0	1.0	1.0	1.0
Water Plant Maintenance Manager	1.0	1.0	1.0	1.0
Maintenance Lead Worker	1.0	1.0	1.0	1.0
Senior Instrument Technician	1.0	1.0	1.0	1.0
Water Plant Operator Supervisor	1.0	1.0	1.0	1.0
Water Plant Operator	6.0	6.0	6.0	6.0
Maintenance Supervisor	1.0	1.0	1.0	1.0
Maintenance Lead Worker	1.0	1.0	1.0	1.0
Maintenance Worker	2.0	2.0	2.0	2.0
Senior Meter Service Worker	1.0	1.0	1.0	1.0
Meter Service Worker	3.0	3.0	3.0	3.0
Meter Repair Worker	1.0	1.0	1.0	1.0
Total Personnel	142.0	147.0	151.0	151.0





DEBT SERVICE



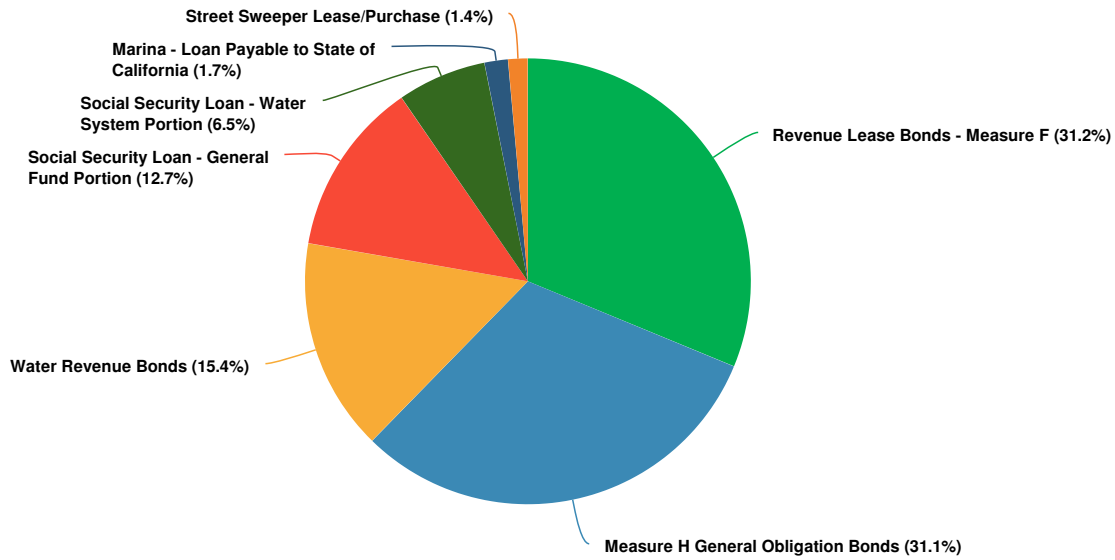
Debt Snapshot



\$4,195,432

\$1,330,610 (46.45% vs. 2023 year)

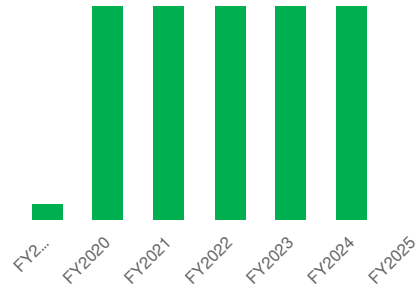
Debt by Type



	FY2022	FY2023	FY2024	FY2025
Debt	Actual	Budget	Budget	Budget
Social Security Loan - General Fund Portion	\$532,639	\$532,327	\$532,003	\$0
Street Sweeper Lease/Purchase	\$59,695	\$59,695	\$59,696	\$58,286
Measure H General Obligation Bonds	\$1,298,161	\$1,282,180	\$1,303,755	\$1,437,855
Water Revenue Bonds	\$498,600	\$648,100	\$646,766	\$650,107
Social Security Loan - Water System Portion	\$271,380	\$271,220	\$271,056	\$0
Marina - Loan Payable to State of California	\$71,300	\$71,300	\$71,300	\$71,300
Revenue Lease Bonds - Measure F	\$0	\$0	\$1,310,856	\$1,208,231
Total Debt:	\$2,731,775	\$2,864,822	\$4,195,432	\$3,425,779

Social Security Loan - General Fund Portion

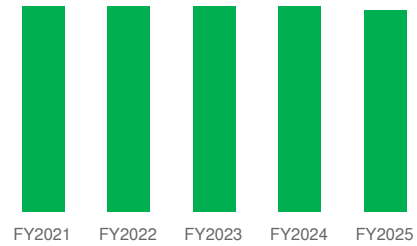
On August 1, 2018, the City executed a direct borrowing note payable with Martinez Public Improvement Corporation in the amount of \$3,060,000 which is allocated between the General Fund and the Water System Enterprise Fund. Interest is payable February 1 and August 1. Principal payments are due August 1. This loan will be paid in full in 2023.



	FY2021	FY2022	FY2023	FY2024
Social Security Loan - General Fund Portion	Actual	Actual	Budget	Budget
Principal	\$470,307	\$487,144	\$504,584	\$522,647
Interest	\$62,633	\$45,495	\$27,743	\$9,356
Total Social Security Loan - General Fund Portion:	\$532,940	\$532,639	\$532,327	\$532,003

Street Sweeper Lease/Purchase

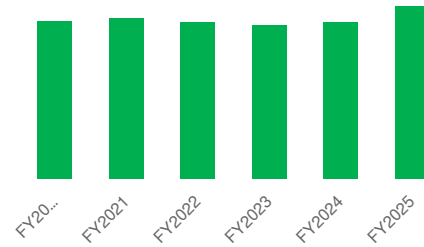
On January 7, 2020, the City entered into a capital lease agreement with U.S.Bancorp Government Leasing & Finance Inc. of \$275,747 to purchase a street sweeper. Principal and interest payments are due January 7 of each year.



	FY2022	FY2023	FY2024	FY2025
Street Sweeper Lease/Purchase	Actual	Budget	Budget	Budget
Principal	\$53,661	\$55,110	\$56,598	\$58,126
Interest	\$6,034	\$4,585	\$3,098	\$159
Total Street Sweeper Lease/Purchase:	\$59,695	\$59,695	\$59,696	\$58,285

Measure H General Obligation Bonds

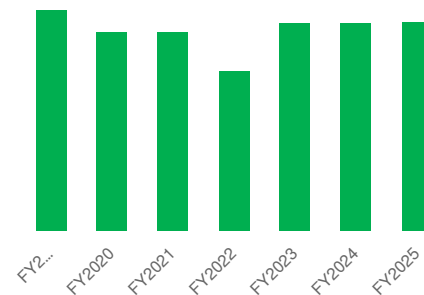
The City has issued \$30 million in bonds to finance the costs of acquiring and constructing parks, library improvements, and pool and safety improvements in the City. The bonds were authorized at an election on November 4, 2008. Interest payments are due on February 1 and August 1, and principal payments are due August 1. Ad valorem property taxes are levied by the City to pay these obligations. The bonds are rated AA+.



	FY2021	FY2022	FY2023	FY2024	FY2025
Measure H General Obligation Bonds	Actual	Actual	Budget	Budget	Budget
Principal	\$700,000	\$790,000	\$930,000	\$530,000	\$690,000
Interest	\$1,986,440	\$1,878,129	\$1,751,748	\$773,755	\$747,855
Total Measure H General Obligation Bonds:	\$2,686,440	\$2,668,129	\$2,681,748	\$1,303,755	\$1,437,855

Water Revenue Bonds

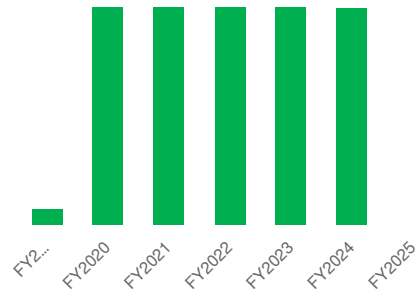
On December 3, 2020, the City issued Water Revenue Bonds, The Series A in the amount of \$8,875,000 were issued to fund improvements to the City's water system. The Series B bonds were used to refund the 2012 COPs. Interest and principal payments are payable from the net revenues derived from the operation of the water system. The bonds are rated AA+.



	FY2022	FY2023	FY2024	FY2025
Water Revenue Bonds	Actual	Budget	Budget	Budget
Principal	\$100,000	\$270,000	\$270,000	\$275,000
Interest	\$398,600	\$378,100	\$376,766	\$375,107
Total Water Revenue Bonds:	\$498,600	\$648,100	\$646,766	\$650,107

Social Security Loan - Water System Portion

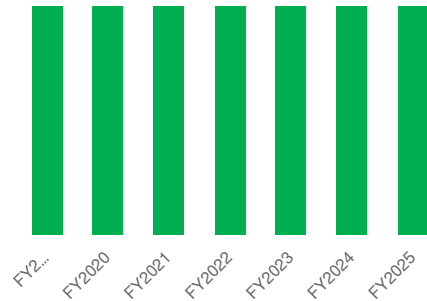
On August 1, 2018, the City executed a direct borrowing note payable with Martinez Public Improvement Corporation in the amount of \$3,060,000 which is allocated between the General Fund and the Water System Enterprise Fund. Interest is payable February 1 and August 1. Principal payments are due August 1. This loan will be paid in full in 2023.



	FY2022	FY2023	FY2024	FY2025
Social Security Loan - Water System Portion	Actual	Budget	Budget	Budget
Principal	\$248,200	\$257,084	\$266,290	\$0
Interest	\$23,180	\$14,136	\$4,766	\$0
Total Social Security Loan - Water System Portion:	\$271,380	\$271,220	\$271,056	\$0

Marina - Loan Payable to State of California

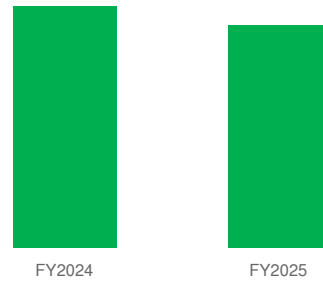
The Marina Services Fund owes approximately \$1,6 million in loans to the State. The City makes interest payments annually to cover current year interest accrued on the unpaid loan balances.



	FY2020	FY2021	FY2022	FY2023
Marina - Loan Payable to State of California	Actual	Actual	Actual	Budget
Marina - Loan Payable to State of California	\$71,300	\$71,300	\$71,300	\$71,300
Total Marina - Loan Payable to State of California:	\$71,300	\$71,300	\$71,300	\$71,300

Revenue Lease Bonds - Measure F

Measure F Funds are from a 2022 voter approved Parcel Tax to fund the preservation, purchase and maintenance of 297 acres of land known as the Alhambra Highland Open Space.



	FY2024	FY2025
Revenue Lease Bonds - Measure F	Budget	Budget
Principal	\$395,000	\$310,000
Interest	\$95,856	\$898,231
Total Revenue Lease Bonds - Measure F:	\$490,856	\$1,208,231

FUND SUMMARY SCHEDULES

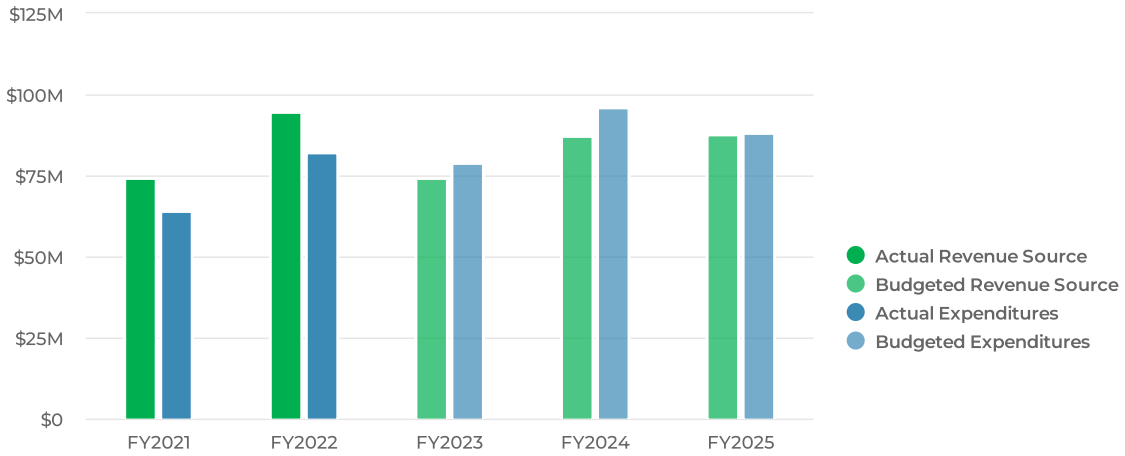




All Funds Summary

Summary

The City of Martinez is projecting \$87.6M of revenue in FY2023-24 which represents a 15% increase over the prior year. Budgeted expenditures are projected to increase by 22% or \$17.2M to \$96.2M in FY2023-24 based on capital improvement projects expenditure forecasts. Revenues for 2024-25 are projected to be \$87.9M. Expenditures for FY 2023-25 are projected to be \$88.3M.



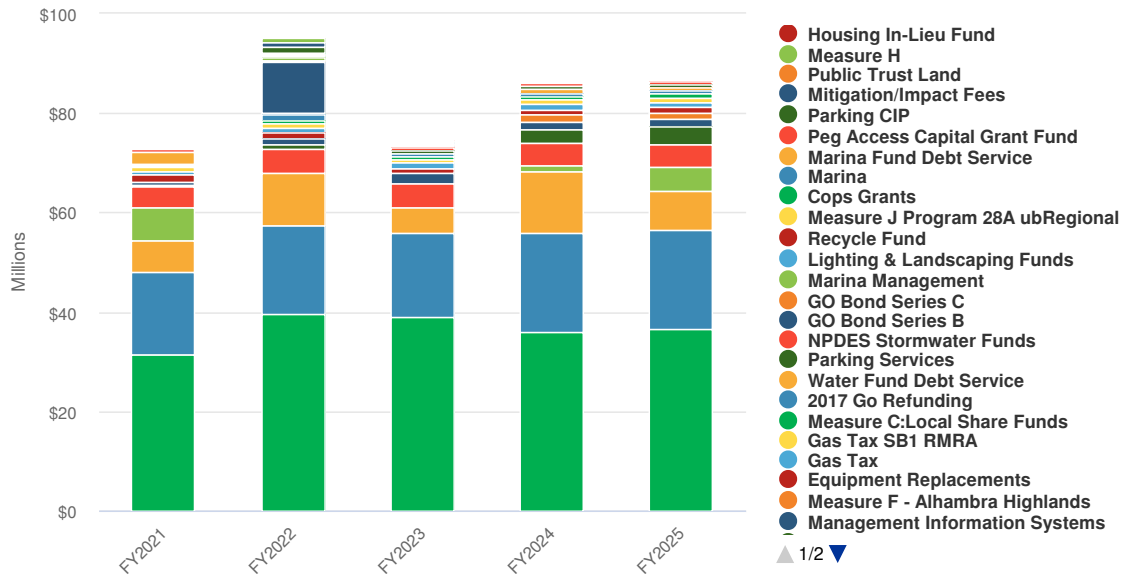
All Funds Budget Summary

ALL FUNDS BUDGET SUMMARY										
		Projected	Projected	Estimated	Budget	Budget	Estimated	Budget	Budget	Estimated
		Expenditures			Expenditures			Expenditures		
		Revenues & Transfers In	& Transfers Out	Fund Balance	Revenues & Transfers In	& Transfers Out	Fund Balance	Revenues & Transfers In	Expenditures & Transfers Out	Fund Balance
	Fund Balance 7/1/2022	2022-23	2022-23	7/1/2023	2023-24	2023-24	7/1/2024	2024-25	2024-25	7/1/2025
General Fund	20,677,967	36,854,400	35,255,000	22,277,367	35,904,356	41,572,174	16,609,549	36,554,829	37,328,724	15,835,654
Enterprise Funds										
Water System	19,461,479	17,000,000	15,278,300	21,183,179	21,642,215	23,255,806	19,569,588	25,574,281	25,160,344	19,983,535
Marina Services	1,000,005	1,407,900	1,965,600	442,305	3,116,835	3,206,046	353,094	3,819,235	3,908,446	263,883
Parking Services	2,111,359	465,000	425,000	2,151,359	621,000	666,507	2,105,852	638,000	682,627	2,061,225
Sub-total of Enterprise Funds	22,572,843	18,872,900	17,668,900	23,776,843	25,380,050	27,128,359	22,028,534	30,031,516	29,751,407	22,308,633
Special Revenue Funds										
Public Safety Grants	705,243	207,600	200,700	712,143	100,200	115,015	697,328	100,000	50,000	747,328
NPDES-Stormwater	155,169	551,000	545,000	161,169	651,000	595,463	216,706	551,000	548,544	219,162
Measure J - Local	287,717	896,700	673,300	511,117	880,100	1,067,000	324,217	880,100	707,000	497,317
Gas Tax	681,322	1,516,700	1,423,100	774,922	1,926,640	1,894,500	807,062	1,926,640	1,909,500	824,202
Housing In-Lieu	374,223	-	-	374,223	-	-	374,223	-	-	374,223
Recycle	114,947	45,000	75,000	84,947	164,311	149,650	99,608	114,327	105,111	108,824
PEG Access	682,475	55,000	-	737,475	60,000	50,000	747,475	60,000	50,000	757,475
Lighting & Landscape	346,930	124,800	135,000	336,730	143,880	205,111	275,499	143,880	205,111	214,268
Mitigation/Impact Fees	633,478	210,000	-	843,478	44,700	313,401	574,777	44,700	-	619,477
Measure H	726,348	-	(726,348)	-	-	-	-	-	-	-
Measure D	3,939,363	4,614,000	4,210,000	4,343,363	4,553,276	4,570,000	4,326,639	4,646,300	4,420,000	4,552,939
Measure F	-	1,339,900	434,878	905,022	1,339,900	1,339,900	905,022	1,339,900	1,273,231	971,691
Sub-total of Special Revenue	8,647,215	9,560,700	6,970,630	9,784,589	9,864,007	10,300,040	9,348,556	9,806,847	9,268,497	9,886,906
Internal Service Funds										
Equipment Replacement	2,561,738	1,047,132	1,027,427	2,581,443	1,112,339	1,482,339	2,211,443	1,112,339	1,581,001	1,742,781
Information Systems	717,067	1,879,700	1,500,000	1,096,767	1,546,904	1,856,904	786,767	1,467,904	1,407,759	846,912
Sub-total of Internal Service	3,278,805	2,926,832	2,527,427	3,678,210	2,659,243	3,339,243	2,998,210	2,580,243	2,988,760	2,589,693
Debt Service Funds										
General Obligation Bond	1,631,737	962,850	962,850	1,631,737	1,321,255	1,321,255	1,631,737	1,345,355	1,345,355	1,631,737
Sub-total of Debt Service	1,631,737	962,850	962,850	1,631,737	1,321,255	1,321,255	1,631,737	1,345,355	1,345,355	1,631,737
Capital Improvement Programs (Non-Enterprise)	15,576,733	2,500,000	2,500,000	15,576,733	12,515,000	12,515,000	15,576,733	7,675,000	7,675,000	15,576,733
Total - All Funds	72,385,300	71,677,682	65,884,807	76,725,479	87,643,911	96,176,071	68,193,319	87,993,790	88,357,753	67,829,366



Revenue by Fund

Historical and Budgeted Revenue by Fund



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
General Fund					
Taxes	\$28,364,441	\$28,316,000	\$29,214,402	\$29,869,875	\$898,402
Fines and Forfeitures	\$56,335	\$68,600	\$154,900	\$204,900	\$86,300
Intergovernmental	\$5,384,560	\$5,468,928	\$913,413	\$703,413	-\$4,555,515
Licenses and Permits	\$976,714	\$1,061,500	\$1,287,600	\$1,294,700	\$226,100
Charges for Services	\$2,017,334	\$1,399,541	\$1,641,041	\$1,688,941	\$241,500
Use of Money and Property	\$305,516	\$276,430	\$513,500	\$513,500	\$237,070
Other Revenue	\$2,057,276	\$1,762,000	\$1,657,000	\$1,757,000	-\$105,000
Transfers In	\$491,600	\$501,400	\$522,500	\$522,500	\$21,100
Total General Fund:	\$39,653,777	\$38,854,399	\$35,904,356	\$36,554,829	-\$2,950,043
Water System					
Intergovernmental	\$198,711	\$0	\$0	\$0	\$0
Use of Money and Property	\$147,693	\$120,000	\$135,000	\$135,000	\$15,000
Other Revenue	\$89,683	\$16,000	\$6,000	\$6,000	-\$10,000
Utility Charges	\$17,282,886	\$16,737,870	\$18,111,067	\$19,922,174	\$1,373,197
Transfers In	\$19,245	\$246,000	\$1,685,382	\$28,000	\$1,439,382
Total Water System:	\$17,738,217	\$17,119,870	\$19,937,449	\$20,091,174	\$2,817,579
Marina					
Taxes	\$10,723	\$14,300	\$12,000	\$12,000	-\$2,300
Charges for Services		\$100	\$0	\$0	-\$100
Use of Money and Property	\$67,582	\$155,600	\$67,500	\$67,500	-\$88,100

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Transfers In	\$67,960	\$50,000	\$0	\$0	-\$50,000
Total Marina:	\$146,265	\$220,000	\$79,500	\$79,500	-\$140,500
Parking Services					
Taxes	\$86,133	\$56,500	\$90,000	\$95,000	\$33,500
Intergovernmental	\$446	\$0	\$0	\$0	\$0
Use of Money and Property	\$4,831	\$4,000	\$4,000	\$4,000	\$0
Utility Charges	\$223,081	\$465,000	\$477,000	\$489,000	\$12,000
Total Parking Services:	\$314,491	\$525,500	\$571,000	\$588,000	\$45,500
Water CIP					
Transfers In	\$0	\$0	\$1,050,000	\$4,825,000	\$1,050,000
Total Water CIP:	\$0	\$0	\$1,050,000	\$4,825,000	\$1,050,000
Marina CIP					
Intergovernmental	\$0	\$0	\$2,547,600	\$3,500,000	\$2,547,600
Transfers In	\$1,003,605	\$200,000	\$250,000	\$0	\$50,000
Total Marina CIP:	\$1,003,605	\$200,000	\$2,797,600	\$3,500,000	\$2,597,600
Parking CIP					
Transfers In	\$935,210	\$0	\$50,000	\$50,000	\$50,000
Total Parking CIP:	\$935,210	\$0	\$50,000	\$50,000	\$50,000
Public Trust Land					
Use of Money and Property	\$8,364	\$0	\$8,364	\$8,364	\$8,364
Total Public Trust Land:	\$8,364	\$0	\$8,364	\$8,364	\$8,364
Marina Management					
Use of Money and Property	\$558,902	\$76,000	\$125,000	\$125,000	\$49,000
Other Revenue	\$35,796	\$0	\$35,800	\$35,800	\$35,800
Total Marina Management:	\$594,698	\$76,000	\$160,800	\$160,800	\$84,800
Equipment Replacements					
Use of Money and Property	\$1,402,630	\$1,067,132	\$1,111,839	\$1,111,839	\$44,707
Other Revenue	\$0	\$500	\$500	\$500	\$0
Total Equipment Replacements:	\$1,402,630	\$1,067,632	\$1,112,339	\$1,112,339	\$44,707
Management Information Systems					
Licenses and Permits	\$23,230	\$22,000	\$73,000	\$73,000	\$51,000
Use of Money and Property	\$1,019,435	\$1,155,657	\$1,394,904	\$1,394,904	\$239,247
Transfers In	\$92,586	\$702,000	\$79,000	\$0	-\$623,000
Total Management Information Systems:	\$1,135,251	\$1,879,657	\$1,546,904	\$1,467,904	-\$332,753



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Cops Grants					
Intergovernmental	\$241,412	\$128,000	\$100,000	\$100,000	-\$28,000
Use of Money and Property	\$1,058	\$200	\$200	\$200	\$0
Other Revenue	\$2,242	\$0	\$0	\$0	\$0
Total Cops Grants:	\$244,711	\$128,200	\$100,200	\$100,200	-\$28,000
NPDES Stormwater Funds					
Taxes	\$194,296	\$492,000	\$550,000	\$550,000	\$58,000
Intergovernmental	\$0	\$0	\$100,000	\$0	\$100,000
Charges for Services		\$1,000	\$0	\$0	-\$1,000
Use of Money and Property	\$556	\$800	\$1,000	\$1,000	\$200
Total NPDES Stormwater Funds:	\$194,852	\$493,800	\$651,000	\$551,000	\$157,200
Measure C:Local Share Funds					
Intergovernmental	\$725,999	\$469,200	\$750,000	\$750,000	\$280,800
Charges for Services	\$10,000	\$20,000	\$10,000	\$10,000	-\$10,000
Use of Money and Property	\$10,345	\$2,000	\$10,100	\$10,100	\$8,100
Total Measure C:Local Share Funds:	\$746,344	\$491,200	\$770,100	\$770,100	\$278,900
Gas Tax					
Intergovernmental	\$876,810	\$1,048,406	\$1,016,059	\$1,016,059	-\$32,347
Use of Money and Property	\$664	\$1,000	\$1,000	\$1,000	\$0
Total Gas Tax:	\$877,473	\$1,049,406	\$1,017,059	\$1,017,059	-\$32,347
Housing In-Lieu Fund					
Use of Money and Property	\$1,046	\$0	\$0	\$0	\$0
Total Housing In-Lieu Fund:	\$1,046	\$0	\$0	\$0	\$0
Recycle Fund					
Fines and Forfeitures	\$23,409	\$5,000	\$10,000	\$10,000	\$5,000
Intergovernmental	\$67,876	\$19,000	\$34,511	\$34,527	\$15,511
Licenses and Permits	\$106	\$300	\$300	\$300	\$0
Charges for Services	\$7,523	\$6,000	\$8,000	\$8,000	\$2,000
Other Revenue	\$37,290	\$36,500	\$61,500	\$61,500	\$25,000
Transfers In		\$0	\$50,000	\$0	\$50,000
Total Recycle Fund:	\$136,205	\$66,800	\$164,311	\$114,327	\$97,511
Capital Improvements					
Intergovernmental	\$402,211	\$200,000	\$0	\$0	-\$200,000
Other Revenue	\$106,840	\$0	\$1,350,000	\$400,000	\$1,350,000
Transfers In	\$10,212,079	\$4,992,000	\$11,165,000	\$7,275,000	\$6,173,000
Total Capital Improvements:	\$10,721,130	\$5,192,000	\$12,515,000	\$7,675,000	\$7,323,000



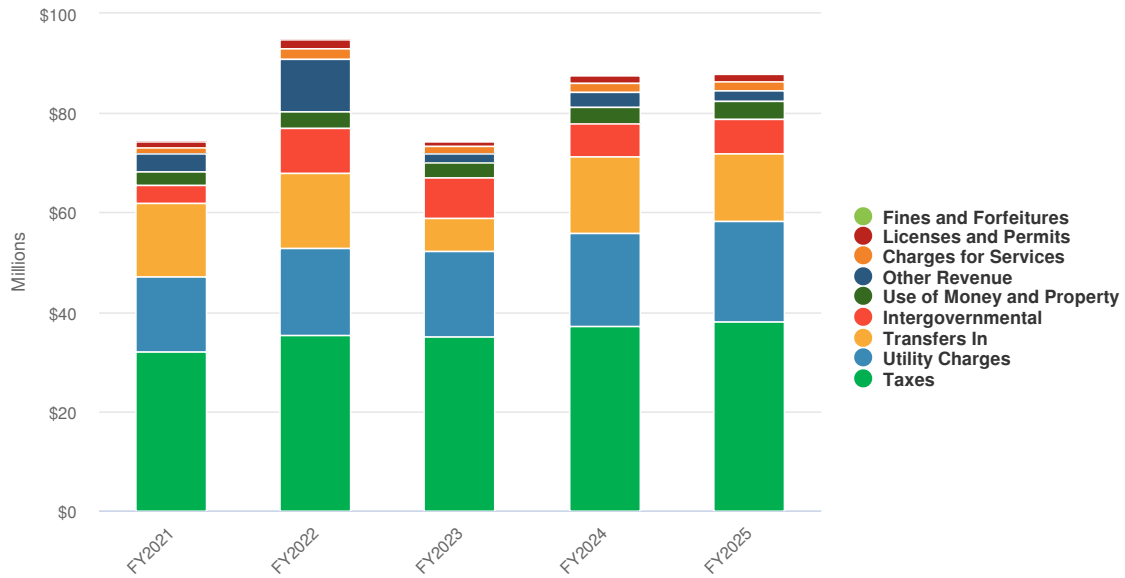
Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Lighting & Landscaping Funds					
Taxes	\$124,760	\$124,848	\$126,618	\$126,618	\$1,770
Use of Money and Property	\$963	\$4,650	\$3,544	\$3,544	-\$1,106
Transfers In	\$11,718	\$13,000	\$13,718	\$13,718	\$718
Total Lighting & Landscaping Funds:	\$137,441	\$142,498	\$143,880	\$143,880	\$1,382
Mitigation/Impact Fees					
Licenses and Permits	\$894,861	\$40,600	\$40,600	\$40,600	\$0
Use of Money and Property	\$3,158	\$4,100	\$4,100	\$4,100	\$0
Total Mitigation/Impact Fees:	\$898,018	\$44,700	\$44,700	\$44,700	\$0
Peg Access Capital Grant Fund					
Other Revenue	\$95,170	\$60,000	\$60,000	\$60,000	\$0
Total Peg Access Capital Grant Fund:	\$95,170	\$60,000	\$60,000	\$60,000	\$0
Measure H					
Use of Money and Property	-\$26,739	\$0	\$0	\$0	\$0
Transfers In	\$912,488	\$0	\$0	\$0	\$0
Total Measure H:	\$885,749	\$0	\$0	\$0	\$0
Measure D					
Taxes	\$4,617,042	\$4,636,000	\$4,543,276	\$4,636,294	-\$92,724
Use of Money and Property	\$7,724	\$0	\$10,000	\$10,000	\$10,000
Total Measure D:	\$4,624,766	\$4,636,000	\$4,553,276	\$4,646,294	-\$82,724
GO Bond Series B					
Taxes	\$388,340	\$443,018	\$331,030	\$332,505	-\$111,988
Intergovernmental	\$2,434	\$0	\$0	\$0	\$0
Use of Money and Property	\$4,704	\$2,500	\$2,500	\$2,500	\$0
Other Revenue	\$8,109,739	\$0	\$0	\$0	\$0
Transfers In	\$1,581,257	\$0	\$0	\$0	\$0
Total GO Bond Series B:	\$10,086,473	\$445,518	\$333,530	\$335,005	-\$111,988
GO Bond Series C					
Taxes	\$481,072	\$303,119	\$306,119	\$303,744	\$3,000
Intergovernmental	\$3,297	\$0	\$0	\$0	\$0
Use of Money and Property	\$851	\$2,500	\$2,500	\$2,500	\$0
Total GO Bond Series C:	\$485,221	\$305,619	\$308,619	\$306,244	\$3,000
Water Fund Debt Service					
Use of Money and Property	\$1,836	\$20,000	\$9,000	\$8,200	-\$11,000
Transfers In	\$0	\$0	\$645,766	\$649,907	\$645,766
Total Water Fund Debt Service:	\$1,836	\$20,000	\$654,766	\$658,107	\$634,766



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Marina Fund Debt Service					
Transfers In	\$0	\$0	\$70,571	\$70,571	\$70,571
Total Marina Fund Debt Service:	\$0	\$0	\$70,571	\$70,571	\$70,571
2017 Go Refunding					
Taxes	\$987,493	\$654,731	\$677,106	\$702,506	\$22,375
Intergovernmental	\$6,768	\$0	\$0	\$0	\$0
Use of Money and Property	\$847	\$2,500	\$2,000	\$1,600	-\$500
Total 2017 Go Refunding:	\$995,108	\$657,231	\$679,106	\$704,106	\$21,875
Measure F - Alhambra Highlands					
Taxes	\$0	\$0	\$1,339,900	\$1,339,900	\$1,339,900
Total Measure F - Alhambra Highlands:	\$0	\$0	\$1,339,900	\$1,339,900	\$1,339,900
Measure J Program 28A ubRegional					
Intergovernmental	\$208,562	\$94,500	\$110,000	\$110,000	\$15,500
Use of Money and Property	\$597	\$0	\$0	\$0	\$0
Total Measure J Program 28A ubRegional:	\$209,159	\$94,500	\$110,000	\$110,000	\$15,500
Gas Tax SBI RMRA					
Intergovernmental	\$745,499	\$774,117	\$909,581	\$909,581	\$135,464
Use of Money and Property	\$1,178	\$0	\$0	\$0	\$0
Total Gas Tax SBI RMRA:	\$746,677	\$774,117	\$909,581	\$909,581	\$135,464
Total:	\$95,019,888	\$74,544,647	\$87,643,911	\$87,993,984	\$13,099,264

Revenues by Source

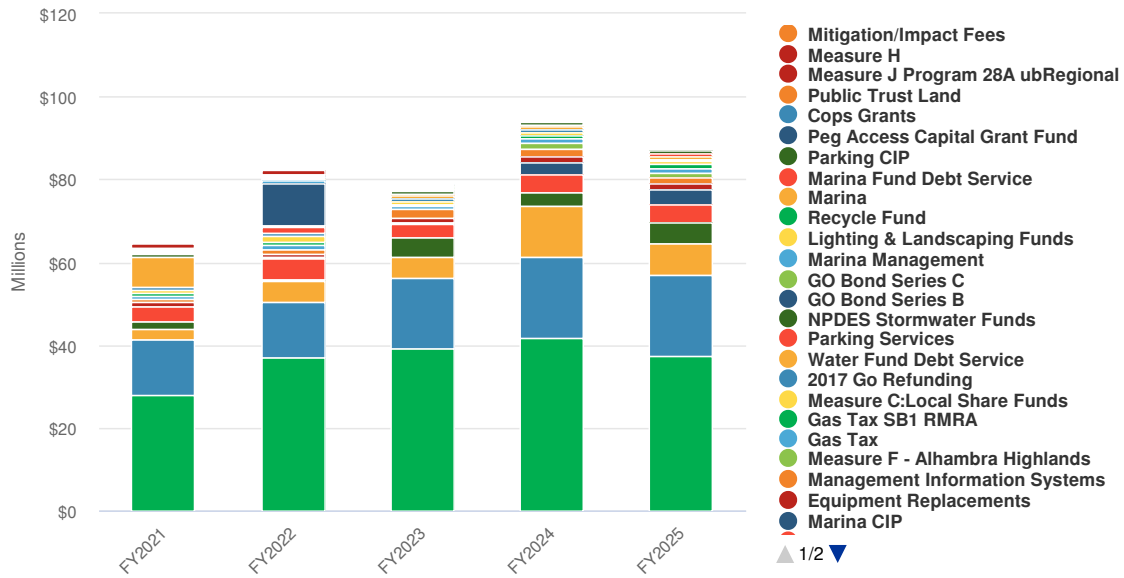
Historical and Budgeted Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
Taxes	\$35,254,301	\$35,040,516	\$37,190,451	\$37,968,442	\$2,149,935
Fines and Forfeitures	\$79,744	\$73,600	\$164,900	\$214,900	\$91,300
Intergovernmental	\$8,864,584	\$8,202,151	\$6,481,164	\$7,123,580	-\$1,720,987
Licenses and Permits	\$1,894,911	\$1,124,400	\$1,401,500	\$1,408,600	\$277,100
Charges for Services	\$2,034,858	\$1,426,641	\$1,659,041	\$1,706,941	\$232,400
Use of Money and Property	\$3,523,740	\$2,895,069	\$3,406,051	\$3,404,851	\$510,982
Other Revenue	\$10,534,035	\$1,875,000	\$3,170,800	\$2,320,800	\$1,295,800
Utility Charges	\$17,505,966	\$17,202,870	\$18,588,067	\$20,411,174	\$1,385,197
Transfers In	\$15,327,748	\$6,704,400	\$15,581,937	\$13,434,696	\$8,877,537
Total Revenue Source:	\$95,019,888	\$74,544,647	\$87,643,911	\$87,993,984	\$13,099,264

Expenditures by Fund

Historical and Budgeted Expenditures by Fund



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
General Fund					
Labor	\$20,641,131	\$24,398,000	\$24,869,112	\$25,268,687	\$471,112
Operating	\$10,414,533	\$12,872,414	\$12,531,803	\$11,939,904	-\$340,611
Capital	-\$143,181	\$364,509	-\$34,200	-\$34,200	-\$398,709
Direct	-\$52,044	-\$1,683,754	-\$47,811	-\$47,811	\$1,635,943
Indirect Costs	-\$682,037	-\$641,919	-\$508,331	-\$511,856	\$133,588
Debt Service	\$532,639	\$532,327	\$532,003	\$0	-\$324
Transfers Out	\$6,221,648	\$3,296,000	\$4,229,598	\$714,000	\$933,598
Total General Fund:	\$36,932,690	\$39,137,577	\$41,572,174	\$37,328,724	\$2,434,597
Water System					
Labor	\$3,225,939	\$4,020,023	\$4,680,282	\$4,999,932	\$660,259
Operating	\$7,064,323	\$8,721,526	\$9,623,807	\$9,607,320	\$902,281
Capital	\$2,033,289	\$2,308,500	\$2,476,000	\$2,476,000	\$167,500
Direct	\$52,044	\$439,837	\$0	\$0	-\$439,837
Indirect Costs	\$485,911	\$276,215	\$416,157	\$421,566	\$139,942
Debt Service	\$11,590	\$135,690	\$135,528	\$0	-\$162
Transfers Out	\$491,600	\$1,001,400	\$2,219,266	\$2,172,407	\$1,217,866
Total Water System:	\$13,364,696	\$16,903,191	\$19,551,040	\$19,677,225	\$2,647,849
Marina					
Operating	\$56,846	\$111,200	\$101,804	\$101,804	-\$9,396
Total Marina:	\$56,846	\$111,200	\$101,804	\$101,804	-\$9,396
Parking Services					



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Labor	\$22,723	\$0	\$312,163	\$328,281	\$312,163
Operating	\$146,980	\$406,676	\$173,056	\$173,058	-\$233,620
Capital	\$74,390	\$47,740	\$60,000	\$60,000	\$12,260
Direct		\$34,953	\$0	\$0	-\$34,953
Indirect Costs	\$43,870	\$21,791	\$21,288	\$21,288	-\$503
Transfers Out	\$935,210	\$0	\$50,000	\$50,000	\$50,000
Total Parking Services:	\$1,223,172	\$511,160	\$616,507	\$632,627	\$105,347
Water CIP					
Operating	\$260,234	\$0	\$0	\$0	\$0
Capital	\$17,476	\$4,620,000	\$3,050,000	\$4,825,002	-\$1,570,000
Total Water CIP:	\$277,710	\$4,620,000	\$3,050,000	\$4,825,002	-\$1,570,000
Marina CIP					
Operating	\$116,700	\$0	\$0	\$0	\$0
Capital	\$112,450	\$403,000	\$2,797,600	\$3,500,000	\$2,394,600
Total Marina CIP:	\$229,150	\$403,000	\$2,797,600	\$3,500,000	\$2,394,600
Parking CIP					
Operating	\$70,767	\$0	\$0	\$0	\$0
Capital	\$0	\$350,000	\$50,000	\$50,000	-\$300,000
Total Parking CIP:	\$70,767	\$350,000	\$50,000	\$50,000	-\$300,000
Public Trust Land					
Operating	\$3,801	\$0	\$5,500	\$5,500	\$5,500
Total Public Trust Land:	\$3,801	\$0	\$5,500	\$5,500	\$5,500
Marina Management					
Operating	\$665,807	\$21,000	\$160,000	\$160,000	\$139,000
Transfers Out	\$0	\$0	\$70,571	\$70,571	\$70,571
Total Marina Management:	\$665,807	\$21,000	\$230,571	\$230,571	\$209,571
Equipment Replacements					
Labor	\$345,818	\$299,102	\$355,559	\$367,117	\$56,457
Operating	\$507,353	\$678,194	\$756,780	\$756,884	\$78,586
Capital	\$0	\$162,000	\$370,000	\$457,000	\$208,000
Direct		\$29,277	\$0	\$0	-\$29,277
Total Equipment Replacements:	\$853,172	\$1,168,573	\$1,482,339	\$1,581,001	\$313,766
Management Information Systems					
Labor	\$381,864	\$374,569	\$421,828	\$423,183	\$47,259
Operating	\$538,291	\$946,152	\$846,076	\$944,576	-\$100,076
Capital	\$18,904	\$405,000	\$549,000	\$0	\$144,000

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Indirect Costs	\$147,172	\$155,434	\$40,000	\$40,000	-\$115,434
Total Management Information Systems:	\$1,086,232	\$1,881,155	\$1,856,904	\$1,407,759	-\$24,251
Cops Grants					
Operating	\$6,402	\$126,000	\$61,015	\$50,000	-\$64,985
Capital	\$279,239	\$143,099	\$54,000	\$0	-\$89,099
Total Cops Grants:	\$285,640	\$269,099	\$115,015	\$50,000	-\$154,084
NPDES Stormwater Funds					
Labor	\$190,186	\$115,203	\$239,665	\$232,746	\$124,462
Operating	\$157,538	\$275,190	\$181,103	\$181,103	-\$94,087
Direct		\$120,090	\$0	\$0	-\$120,090
Debt Service	\$59,696	\$59,695	\$59,695	\$59,695	\$0
Transfers Out	\$40,718	\$100,000	\$115,000	\$75,000	\$15,000
Total NPDES Stormwater Funds:	\$448,137	\$670,178	\$595,463	\$548,544	-\$74,715
Measure C:Local Share Funds					
Operating	\$142,544	\$233,956	\$157,000	\$157,000	-\$76,956
Transfers Out	\$1,167,000	\$550,000	\$600,000	\$550,000	\$50,000
Total Measure C:Local Share Funds:	\$1,309,544	\$783,956	\$757,000	\$707,000	-\$26,956
Gas Tax					
Operating	\$343,800	\$592,452	\$427,500	\$427,500	-\$164,952
Transfers Out	\$582,000	\$207,000	\$777,000	\$702,000	\$570,000
Total Gas Tax:	\$925,800	\$799,452	\$1,204,500	\$1,129,500	\$405,048
Recycle Fund					
Labor	\$13,250	\$7,539	\$7,539	\$7,539	\$0
Operating	\$65,599	\$65,849	\$142,111	\$97,592	\$76,262
Total Recycle Fund:	\$78,849	\$73,388	\$149,650	\$105,131	\$76,262
Capital Improvements					
Operating	\$29,124	\$0	\$0	\$0	\$0
Capital	\$4,915,868	\$5,192,000	\$12,515,000	\$7,675,000	\$7,323,000
Transfers Out	\$400,000	\$0	\$0	\$0	\$0
Total Capital Improvements:	\$5,344,992	\$5,192,000	\$12,515,000	\$7,675,000	\$7,323,000
Lighting & Landscaping Funds					
Operating	\$127,492	\$201,072	\$185,024	\$185,024	-\$16,048
Indirect Costs	\$5,084	\$5,084	\$20,087	\$20,087	\$15,003
Total Lighting & Landscaping Funds:	\$132,576	\$206,156	\$205,111	\$205,111	-\$1,045
Mitigation/Impact Fees					



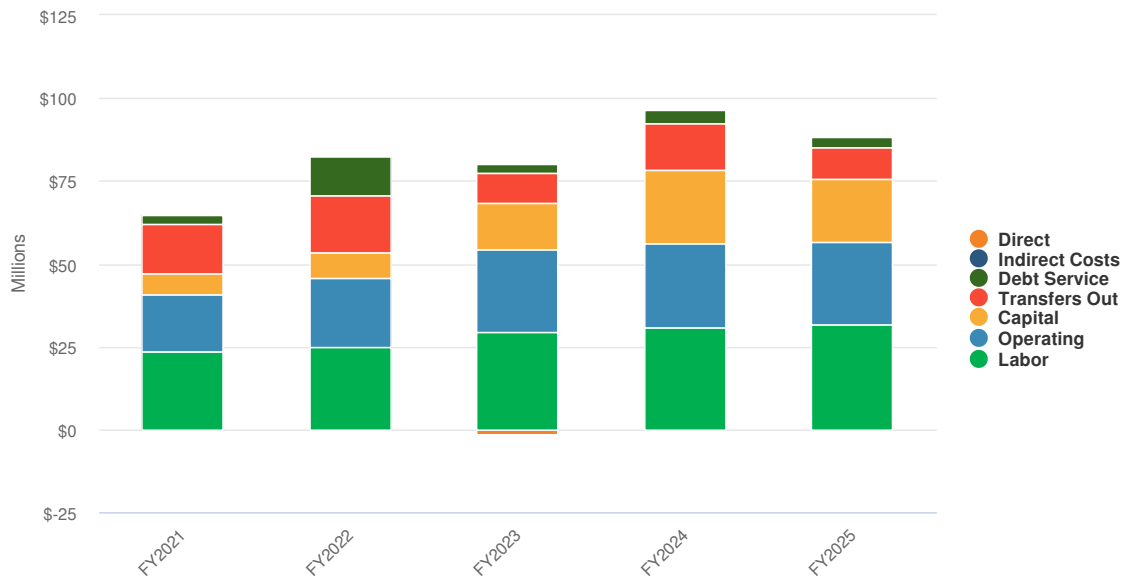
Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Transfers Out	\$0	\$0	\$313,401	\$0	\$313,401
Total Mitigation/Impact Fees:	\$0	\$0	\$313,401	\$0	\$313,401
Peg Access Capital Grant Fund					
Operating	\$336	\$0	\$0	\$0	\$0
Capital	\$204,861	\$0	\$50,000	\$50,000	\$50,000
Transfers Out	\$2,950	\$0	\$0	\$0	\$0
Total Peg Access Capital Grant Fund:	\$208,148	\$0	\$50,000	\$50,000	\$50,000
Measure H					
Capital	\$237,185	\$0	\$0	\$0	\$0
Transfers Out	\$912,488	\$0	\$0	\$0	\$0
Total Measure H:	\$1,149,673	\$0	\$0	\$0	\$0
Measure D					
Operating	\$18,960	\$50,000	\$20,000	\$20,000	-\$30,000
Transfers Out	\$5,050,000	\$3,350,000	\$4,550,000	\$4,400,000	\$1,200,000
Total Measure D:	\$5,068,960	\$3,400,000	\$4,570,000	\$4,420,000	\$1,170,000
GO Bond Series B					
Operating	\$159,422	\$2,500	\$2,500	\$2,500	\$0
Debt Service	\$9,766,984	\$441,718	\$331,030	\$332,505	-\$110,688
Transfers Out	\$41,214	\$0	\$0	\$0	\$0
Total GO Bond Series B:	\$9,967,619	\$444,218	\$333,530	\$335,005	-\$110,688
GO Bond Series C					
Operating	\$1,940	\$2,500	\$2,500	\$2,500	\$0
Debt Service	\$304,744	\$303,119	\$306,119	\$303,744	\$3,000
Total GO Bond Series C:	\$306,684	\$305,619	\$308,619	\$306,244	\$3,000
Water Fund Debt Service					
Operating	\$7,400	\$8,000	\$8,000	\$8,000	\$0
Debt Service	\$261,293	\$648,100	\$646,766	\$650,107	-\$1,334
Total Water Fund Debt Service:	\$268,693	\$656,100	\$654,766	\$658,107	-\$1,334
Marina Fund Debt Service					
Debt Service	\$93,061	\$71,300	\$70,571	\$70,571	-\$729
Total Marina Fund Debt Service:	\$93,061	\$71,300	\$70,571	\$70,571	-\$729
2017 Go Refunding					
Operating	\$1,240	\$2,500	\$2,500	\$2,500	\$0
Debt Service	\$631,106	\$654,731	\$676,606	\$701,606	\$21,875
Total 2017 Go Refunding:	\$632,346	\$657,231	\$679,106	\$704,106	\$21,875



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Measure F - Alhambra Highlands					
Operating	\$0	\$0	\$29,044	\$65,000	\$29,044
Debt Service	\$0	\$0	\$1,310,856	\$1,208,231	\$1,310,856
Total Measure F - Alhambra Highlands:	\$0	\$0	\$1,339,900	\$1,273,231	\$1,339,900
Measure J Program 28A ubRegional					
Transfers Out	\$250,000	\$0	\$310,000	\$0	\$310,000
Total Measure J Program 28A ubRegional:	\$250,000	\$0	\$310,000	\$0	\$310,000
Gas Tax SB1 RMRA					
Transfers Out	\$950,000	\$350,000	\$690,000	\$780,000	\$340,000
Total Gas Tax SB1 RMRA:	\$950,000	\$350,000	\$690,000	\$780,000	\$340,000
Total:	\$82,184,764	\$78,985,553	\$96,176,072	\$88,357,763	\$17,190,518

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Labor	\$24,820,911	\$29,214,436	\$30,886,148	\$31,627,486	\$1,671,712
Operating	\$20,907,433	\$25,317,181	\$25,417,124	\$24,887,764	\$99,942
Capital	\$7,750,480	\$13,995,848	\$21,937,400	\$19,058,802	\$7,941,552



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Direct	\$0	-\$1,059,597	-\$47,811	-\$47,811	\$1,011,786
Indirect Costs	\$0	-\$183,395	-\$10,799	-\$8,915	\$172,596
Debt Service	\$11,661,113	\$2,846,680	\$4,069,174	\$3,326,459	\$1,222,494
Transfers Out	\$17,044,828	\$8,854,400	\$13,924,836	\$9,513,978	\$5,070,436
Total Expense Objects:	\$82,184,764	\$78,985,553	\$96,176,072	\$88,357,763	\$17,190,518

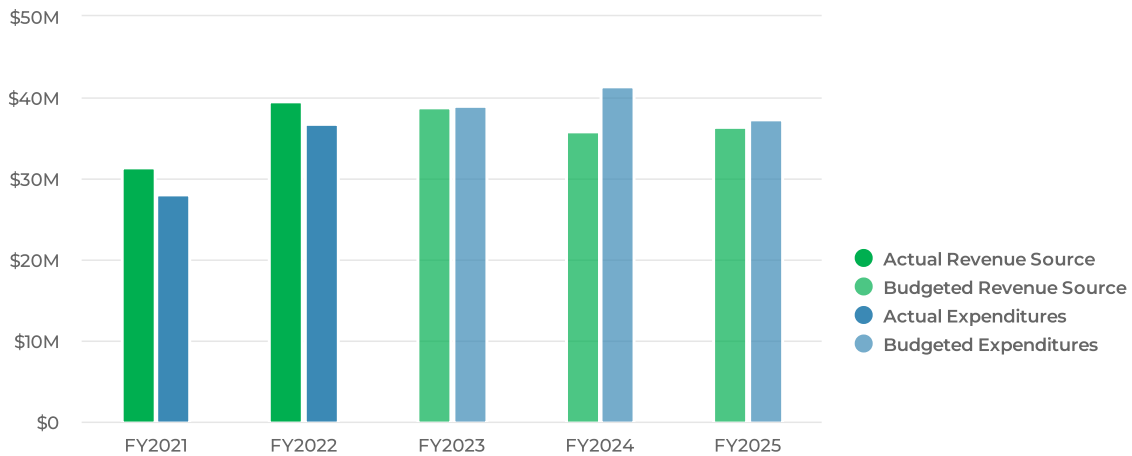


General Fund

The General Fund is used for all general revenues of the City not specifically levied or collected for other City funds and the related expenditures. The General Fund accounts for all the financial resources of the City which are not accounted for in another fund.

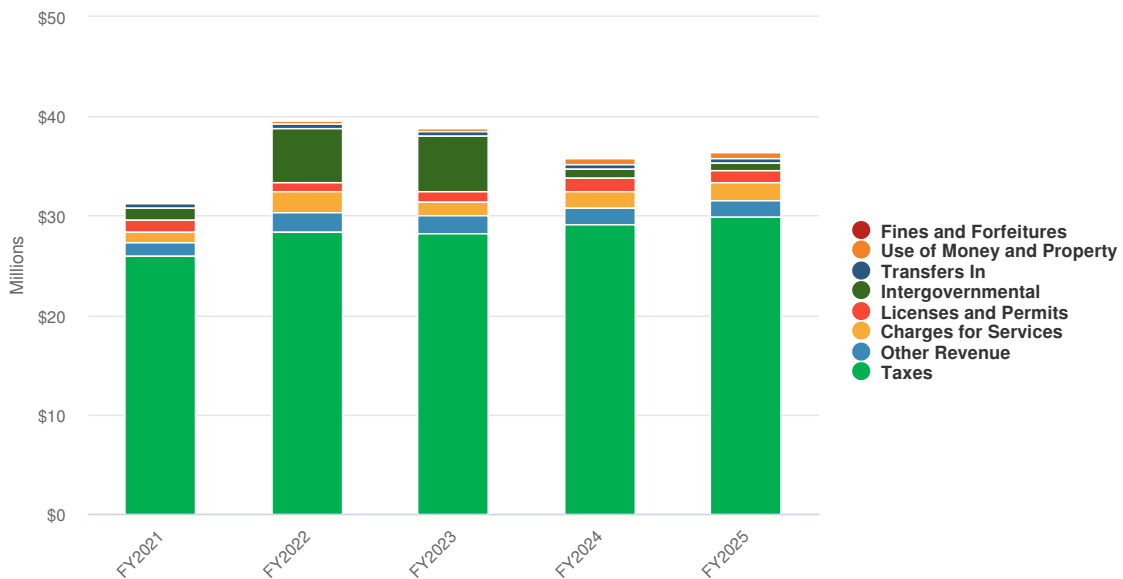
Summary

The City of Martinez is projecting \$35.9M of revenue in FY2024, which represents a 7.6% decrease over the prior year. Budgeted expenditures are projected to increase by 6.2% or \$2.43M to \$41.57M in FY2024.



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Revenue Source					
Taxes					
GENERAL SALES & USE TAXES	\$5,996,143	\$5,733,200	\$5,522,500	\$5,681,300	-\$210,700
TRANSACTION & USE TAX	\$4,589,442	\$4,478,300	\$4,596,132	\$4,690,232	\$117,832
REAL PROPERTY	\$10,451,887	\$10,695,500	\$11,229,398	\$11,566,850	\$533,898
VLF PROPERTY TAX SWAP	\$3,898,287	\$4,125,000	\$4,344,067	\$4,344,067	\$219,067
TRANSIENT OCCUPANCY TAX	\$370,111	\$455,000	\$455,000	\$455,000	\$0
BUSINESS LICENSES	\$914,681	\$835,000	\$950,000	\$950,000	\$115,000
FRANCHISE FEES	\$1,874,353	\$1,883,400	\$2,083,400	\$2,153,400	\$200,000
DOCUMENTARY TRANSFER TAX	\$411,711	\$220,000	\$220,000	\$220,000	\$0
PROPERTY TAX ADMIN FEE	-\$73,423	-\$73,400	-\$81,671	-\$84,095	-\$8,271
SALES & USE TAX AUDIT SERVICES	-\$57,942	-\$25,000	-\$51,568	-\$52,941	-\$26,568
MEASURE X TAX ADMIN FEE	-\$10,810	-\$11,000	-\$52,856	-\$53,938	-\$41,856
Total Taxes:	\$28,364,441	\$28,316,000	\$29,214,402	\$29,869,875	\$898,402
Fines and Forfeitures					
ABANDON VEHICLE	\$4,222	\$7,400	\$7,400	\$7,400	\$0
COURT FINES	\$4,395	\$5,500	\$5,500	\$5,500	\$0
TRAFFIC SAFETY FUND	\$15,717	\$25,000	\$25,000	\$25,000	\$0
PARKING CITATIONS	\$11,041	\$13,700	\$100,000	\$150,000	\$86,300
TOW RELEASES	\$11,760	\$12,000	\$12,000	\$12,000	\$0
CODE ENFORCEMENT CITATIONS	\$9,200	\$5,000	\$5,000	\$5,000	\$0
Total Fines and Forfeitures:	\$56,335	\$68,600	\$154,900	\$204,900	\$86,300
Intergovernmental					
HOMEOWNERS & PROP TAX RELIEF	\$53,850	\$55,000	\$55,000	\$55,000	\$0
FEDERAL GRANT- FEMA	\$16,378	\$0	\$0	\$0	\$0
PUB. SAFETY SALES TAX-PROP 172	\$647,666	\$647,900	\$631,413	\$631,413	-\$16,487
VLF IN LIEU TAX	\$42,544	\$0	\$0	\$0	\$0
OTHER GRANTS		\$170,000	\$210,000	\$0	\$40,000
STATE GRANT POST	\$11,698	\$11,000	\$11,000	\$11,000	\$0
STATE MANDATED SERVICES	\$5,497	\$0	\$0	\$0	\$0
POLICE STATE MANDATED SERVICES	\$26,200	\$3,000	\$3,000	\$3,000	\$0
POLICE FEDERAL GRANT-VESTS		\$1,300	\$3,000	\$3,000	\$1,700
FED GRANT-CORONA V. RELIEF FND		\$4,580,728	\$0	\$0	-\$4,580,728
FED GRANT-CORONA V. FISCAL REC	\$4,580,728	\$0	\$0	\$0	\$0
Total Intergovernmental:	\$5,384,560	\$5,468,928	\$913,413	\$703,413	-\$4,555,515
Licenses and Permits					



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
BUILDING PERMITS	\$646,909	\$700,000	\$852,000	\$855,300	\$152,000
MECHANICAL PERMITS	\$270,585	\$300,000	\$365,100	\$366,600	\$65,100
PLANNING FEES	\$50,845	\$50,000	\$59,000	\$61,300	\$9,000
FILMING PERMIT	\$250	\$0	\$0	\$0	\$0
MICRO-FILM FEE	\$7,940	\$10,000	\$10,000	\$10,000	\$0
BUSINESS PERMITS		\$1,500	\$1,500	\$1,500	\$0
CONCEALED WEAPONS PERMIT	\$185	\$0	\$0	\$0	\$0
Total Licenses and Permits:	\$976,714	\$1,061,500	\$1,287,600	\$1,294,700	\$226,100
Charges for Services					
RESPITE DAY CARE FEES		\$500	\$500	\$500	\$0
PARK MAINTENANCE FEE	\$30,000	\$0	\$0	\$0	\$0
ADMIN REVIEW FEE	\$9,554	\$7,141	\$7,141	\$7,141	\$0
PUBLIC WORKS INSPECTIONS	\$237,208	\$200,000	\$233,400	\$244,400	\$33,400
PUBLIC WORKS INSPECTIONS	\$160,320	\$0	\$0	\$0	\$0
ENGINEERING PLAN CHECK FEES	\$557,281	\$550,000	\$640,000	\$669,700	\$90,000
ENG PLAN CHECK FEES:AT&T	\$147,259	\$0	\$0	\$0	\$0
ENG PLAN CHECK FEES-PG&E	\$54,040	\$0	\$0	\$0	\$0
ENGINEERING PLAN CHECK FEES	\$160,764	\$0	\$0	\$0	\$0
BUILDING PLAN CHECK FEES	\$172,733	\$160,000	\$194,700	\$195,500	\$34,700
POLICE SERVICES	\$7,623	\$10,000	\$10,000	\$10,000	\$0
RECREATION FEES	\$114,076	\$117,900	\$117,900	\$117,900	\$0
SWIM POOL ADMISSIONS	\$77,511	\$70,000	\$105,000	\$105,000	\$35,000
PLANNING PLAN CHECK FEES	\$38,312	\$110,000	\$128,400	\$134,800	\$18,400
EVENT BOOTH FEES	\$650	\$0	\$2,000	\$2,000	\$2,000
RECREATION CLASS FEES	\$2,945	\$2,000	\$0	\$0	-\$2,000
SENIOR CENTER CLASSES		\$38,000	\$28,000	\$28,000	-\$10,000
SR CTR CLASS-BEADING	\$5,020	\$0	\$0	\$0	\$0
SR CTR CLASS-QUILTING	\$6,926	\$0	\$0	\$0	\$0
SR CTR CLASS-YOGA	\$6,627	\$0	\$0	\$0	\$0
SR CTR CLASS-JACKS LINE DANCE	\$1,336	\$0	\$0	\$0	\$0
SR CTR CLASS-TAI CHI	\$1,077	\$0	\$0	\$0	\$0
SR CTR CLASS-JAZZERCISE	\$6,215	\$0	\$0	\$0	\$0
ADULT & YOUTH SPORTS(NON-ASSP)	\$8,872	\$5,000	\$5,000	\$5,000	\$0
NET TOURNAMENTS	\$41,428	\$41,000	\$30,000	\$30,000	-\$11,000
FIELD RENTALS	\$38,091	\$38,000	\$40,000	\$40,000	\$2,000
FIELD RENTALS	\$22,260	\$0	\$0	\$0	\$0
Sturgeon		\$7,500	\$7,500	\$7,500	\$0
SWIMMING LESSONS	\$49,504	\$6,000	\$30,000	\$30,000	\$24,000
SWIMMING POOL PARTIES	\$24,615	\$10,000	\$30,000	\$30,000	\$20,000
POOL CONTRACT USAGE	\$21,674	\$15,000	\$20,000	\$20,000	\$5,000

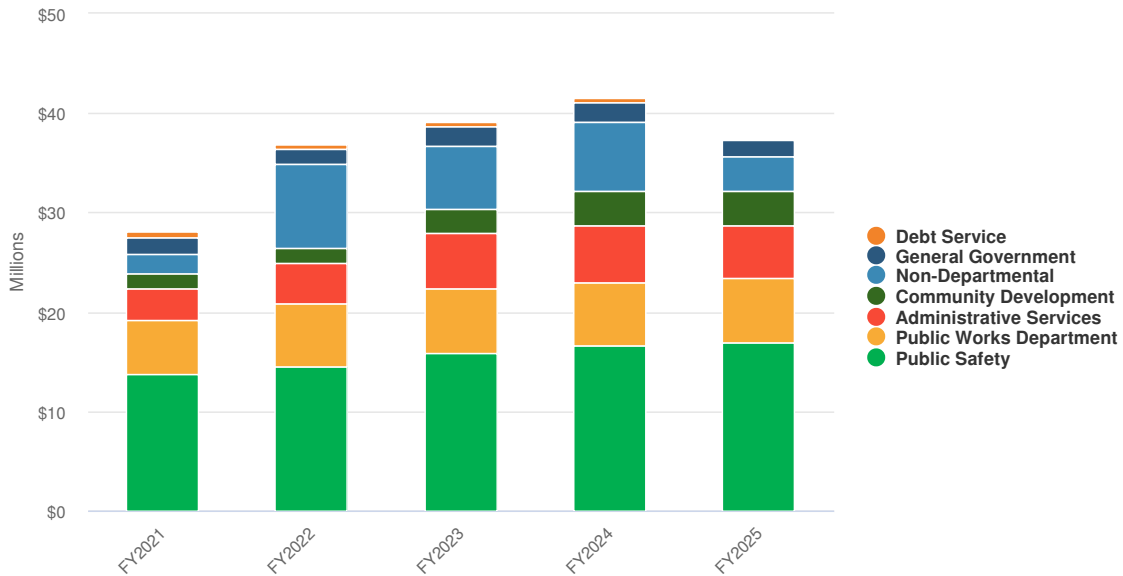


Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
WATER AEROBICS	\$12,715	\$11,000	\$11,000	\$11,000	\$0
POOL SUNDRIES	\$698	\$500	\$500	\$500	\$0
Total Charges for Services:	\$2,017,334	\$1,399,541	\$1,641,041	\$1,688,941	\$241,500
Use of Money and Property					
INTEREST	\$82,805	\$100,000	\$250,000	\$250,000	\$150,000
INTEREST	\$39,953	\$0	\$0	\$0	\$0
RENTS, LEASES AND ROYALTIES	\$24,727	\$24,000	\$153,500	\$153,500	\$129,500
RENTS, LEASES AND ROYALTIES	\$51,484	\$60,430	\$18,000	\$18,000	-\$42,430
CONCESSIONS		\$5,000	\$5,000	\$5,000	\$0
PARK RENTAL FEES	\$51,225	\$37,000	\$37,000	\$37,000	\$0
BILLBOARD	\$55,321	\$50,000	\$50,000	\$50,000	\$0
Total Use of Money and Property:	\$305,516	\$276,430	\$513,500	\$513,500	\$237,070
Other Revenue					
DONATIONS AND CONTRIBUTIONS		\$1,000	\$1,000	\$1,000	\$0
DONATIONS AND CONTRIBUTIONS	\$90	\$0	\$0	\$0	\$0
DAMAGE & RECOVERY		\$10,000	\$10,000	\$10,000	\$0
DAMAGES & RECOVERY	\$61,067	\$0	\$0	\$0	\$0
DAMAGES & RECOVERY	\$528	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$1,407	\$15,000	\$15,000	\$15,000	\$0
MISC REVENUE-CANNABIS	\$17,090	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$50	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE	\$600	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE		\$0	\$15,000	\$15,000	\$15,000
REFUNDS & REBATES	\$170	\$0	\$0	\$0	\$0
CANNABIS-COMM BENEFIT CONTRBN	\$1,794,908	\$1,600,000	\$1,600,000	\$1,700,000	\$0
SETTLEMENTS	\$109	\$0	\$0	\$0	\$0
SETTLEMENTS	\$62	\$0	\$0	\$0	\$0
SETTLEMENTS	\$186	\$0	\$0	\$0	\$0
SOLID WASTE	\$137	\$0	\$0	\$0	\$0
CONSTR & DEMOLTN ADMIN FEE	\$22,192	\$16,000	\$16,000	\$16,000	\$0
RESTITUTIONS	\$52	\$0	\$0	\$0	\$0
REIMBURSEMENTS		\$120,000	\$0	\$0	-\$120,000
REIMBURSEMENTS	\$7,128	\$0	\$0	\$0	\$0
REIMBURSEMENTS	\$151,500	\$0	\$0	\$0	\$0
Total Other Revenue:	\$2,057,276	\$1,762,000	\$1,657,000	\$1,757,000	-\$105,000
Transfers In					
TRANSFER FROM WATER SYSTEM	\$491,600	\$501,400	\$522,500	\$522,500	\$21,100
Total Transfers In:	\$491,600	\$501,400	\$522,500	\$522,500	\$21,100
Total Revenue Source:	\$39,653,777	\$38,854,399	\$35,904,356	\$36,554,829	-\$2,950,043



Expenditures by Function

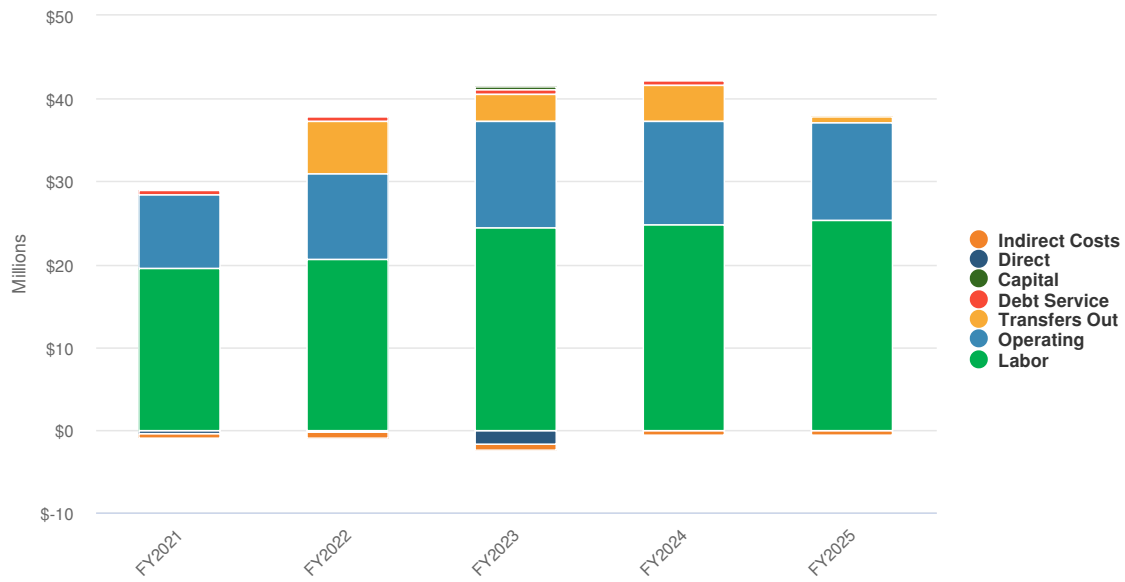
Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expenditures					
General Government	\$1,461,156	\$1,969,366	\$1,931,567	\$1,736,665	-\$37,799
Administrative Services	\$4,165,428	\$5,588,796	\$5,650,804	\$5,361,522	\$62,009
Public Works Department	\$6,298,309	\$6,585,794	\$6,343,343	\$6,438,246	-\$242,451
Public Safety	\$14,521,968	\$15,797,775	\$16,670,715	\$16,931,055	\$872,940
Debt Service	\$532,639	\$534,327	\$534,003	\$0	-\$324
Community Development	\$1,412,728	\$2,423,001	\$3,529,196	\$3,485,846	\$1,106,195
Non-Departmental	\$8,540,463	\$6,238,518	\$6,912,546	\$3,375,390	\$674,028
Total Expenditures:	\$36,932,690	\$39,137,577	\$41,572,174	\$37,328,724	\$2,434,597

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Labor	\$20,641,131	\$24,398,000	\$24,869,112	\$25,268,687	\$471,112
Operating	\$10,414,533	\$12,872,414	\$12,531,803	\$11,939,904	-\$340,611
Capital	-\$143,181	\$364,509	-\$34,200	-\$34,200	-\$398,709
Direct	-\$52,044	-\$1,683,754	-\$47,811	-\$47,811	\$1,635,943
Indirect Costs	-\$682,037	-\$641,919	-\$508,331	-\$511,856	\$133,588
Debt Service	\$532,639	\$532,327	\$532,003	\$0	-\$324
Transfers Out	\$6,221,648	\$3,296,000	\$4,229,598	\$714,000	\$933,598
Total Expense Objects:	\$36,932,690	\$39,137,577	\$41,572,174	\$37,328,724	\$2,434,597



Enterprise Funds Overview

The City's Enterprise Funds include the Water System, Marina, and Parking Services. Each is financed and operated in a manner similar to a private business enterprise. The intent is that the costs of providing goods or services to the general public on a continuing basis are to be financed or recovered primarily through user charges. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

Financial information is included on their respective Summary Schedules. More detailed information is included under the Department/Enterprise Operations/Internal Services tab.



Customers enjoy a night on the patio at Five Suns Brewing and Market and Main.

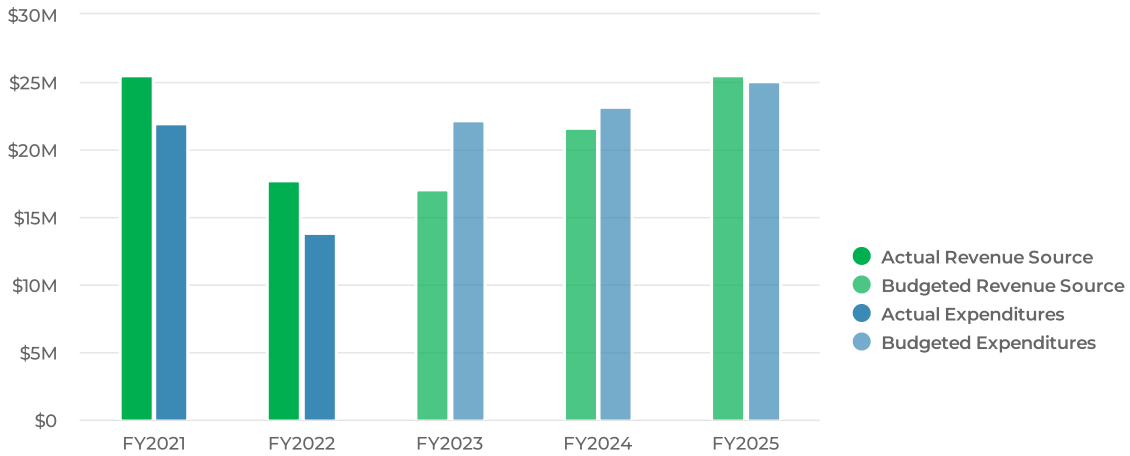


Water System

The Water System Fund accounts for the funds received from customers receiving water services provided by the City and the related expenditures for administration, system improvements, maintenance and repairs, and debt service for bond issues related to the portion of water to customers. This is an enterprise fund and is reported as a major fund.

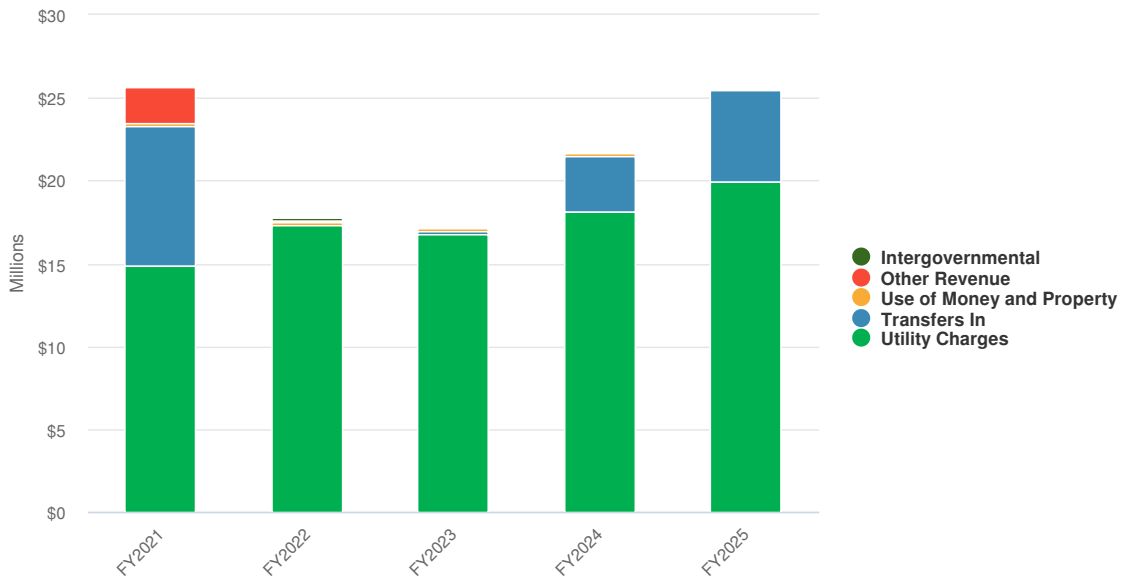
Summary

The City of Martinez is projecting \$21.6M of revenue in FY2024, which represents a 26.3% increase over the prior year. Budgeted expenditures are projected to increase by 4.9% to \$23.3M in FY2024.



Revenues by Source

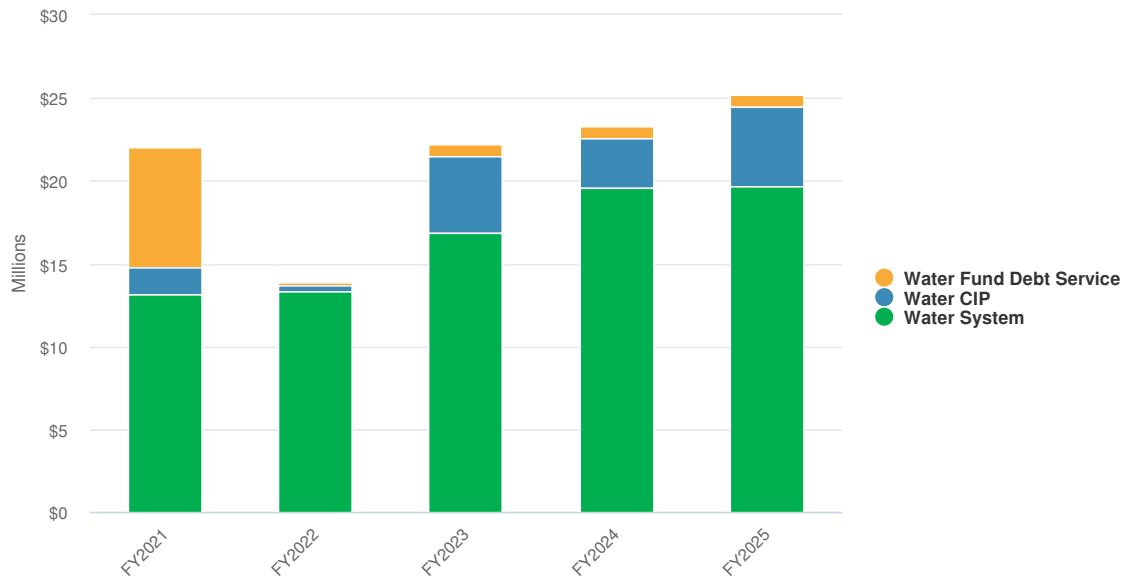
Budgeted and Historical Historical and Budgeted Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
Intergovernmental	\$198,711	\$0	\$0	\$0	\$0
Use of Money and Property	\$149,528	\$140,000	\$144,000	\$143,200	\$4,000
Other Revenue	\$89,683	\$16,000	\$6,000	\$6,000	-\$10,000
Utility Charges	\$17,282,886	\$16,737,870	\$18,111,067	\$19,922,174	\$1,373,197
Transfers In	\$19,245	\$246,000	\$3,381,148	\$5,502,907	\$3,135,148
Total Revenue Source:	\$17,740,052	\$17,139,870	\$21,642,215	\$25,574,281	\$4,502,345

Expenditures by Fund

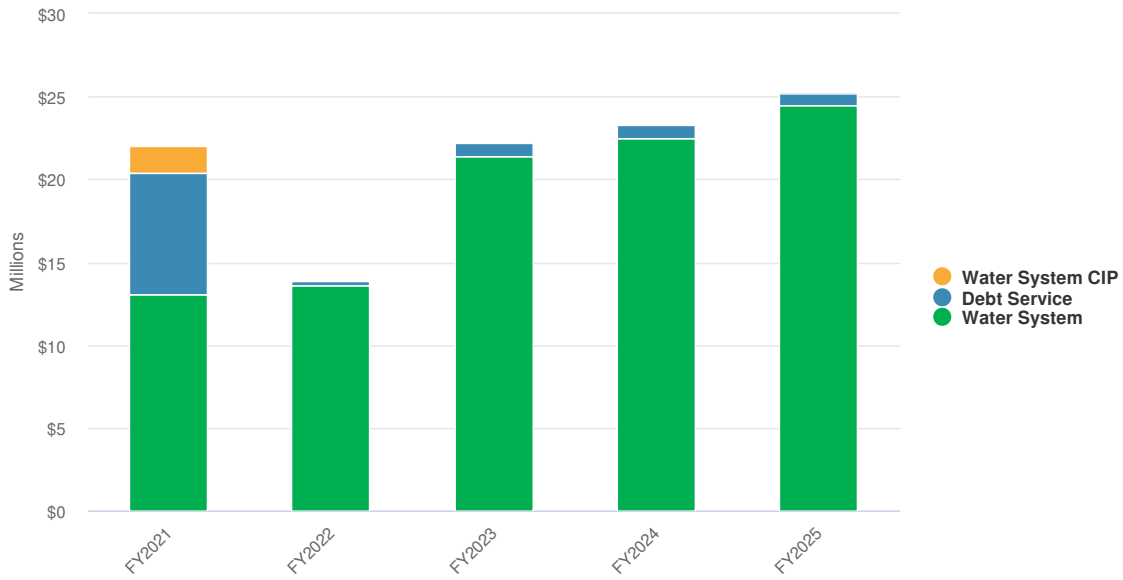
Budgeted and Historical 2024 Expenditures by Fund



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Water System	\$13,364,696	\$16,903,191	\$19,551,040	\$19,677,225	\$2,647,849
Water CIP	\$277,710	\$4,620,000	\$3,050,000	\$4,825,002	-\$1,570,000
Water Fund Debt Service	\$268,693	\$656,100	\$654,766	\$658,107	-\$1,334
Total:	\$13,911,099	\$22,179,291	\$23,255,806	\$25,160,334	\$1,076,515

Expenditures by Function

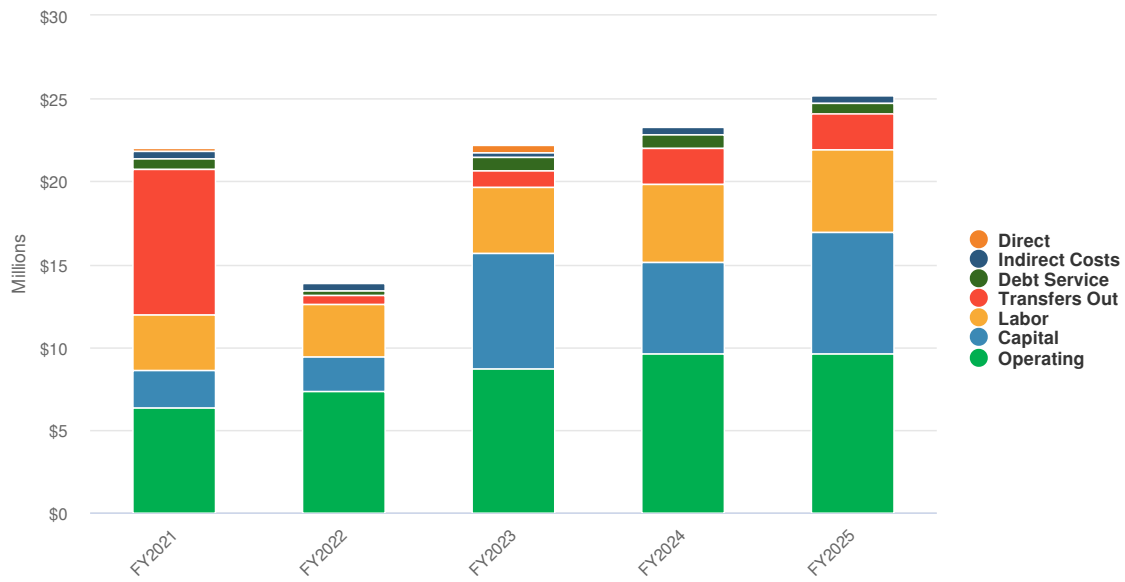
Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expenditures					
Debt Service					
Debt Service	\$280,283	\$791,790	\$790,294	\$658,107	-\$1,496
Total Debt Service:	\$280,283	\$791,790	\$790,294	\$658,107	-\$1,496
Water System					
Water Administration	\$4,279,789	\$4,567,295	\$4,892,607	\$5,150,499	\$325,312
Water Treatment	\$6,621,238	\$8,462,337	\$9,396,216	\$9,371,906	\$933,879
Water Distribution	\$1,960,478	\$2,736,469	\$2,907,423	\$2,982,414	\$170,954
Improvements To Water System	\$277,710	\$4,620,000	\$3,050,000	\$4,825,002	-\$1,570,000
Transfers Out	\$491,600	\$1,001,400	\$2,219,266	\$2,172,407	\$1,217,866
Total Water System:	\$13,630,816	\$21,387,501	\$22,465,512	\$24,502,227	\$1,078,011
Total Expenditures:	\$13,911,099	\$22,179,291	\$23,255,806	\$25,160,334	\$1,076,515

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Labor	\$3,225,939	\$4,020,023	\$4,680,282	\$4,999,932	\$660,259
Operating	\$7,331,957	\$8,729,526	\$9,631,807	\$9,615,320	\$902,281
Capital	\$2,050,765	\$6,928,500	\$5,526,000	\$7,301,002	-\$1,402,500
Direct	\$52,044	\$439,837	\$0	\$0	-\$439,837
Indirect Costs	\$485,911	\$276,215	\$416,157	\$421,566	\$139,942
Debt Service	\$272,883	\$783,790	\$782,294	\$650,107	-\$1,496
Transfers Out	\$491,600	\$1,001,400	\$2,219,266	\$2,172,407	\$1,217,866
Total Expense Objects:	\$13,911,099	\$22,179,291	\$23,255,806	\$25,160,334	\$1,076,515

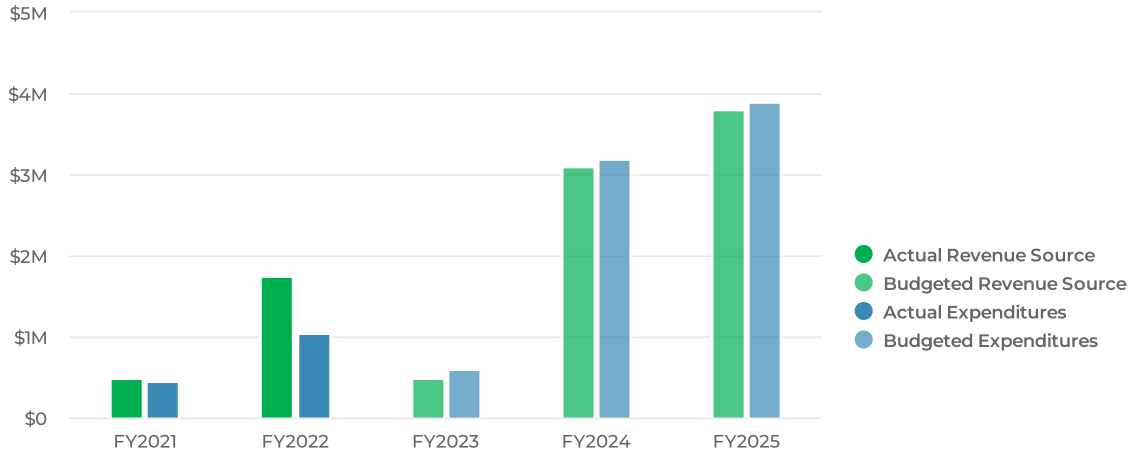


Marina Services

The Marina Services Fund accounts for the activities related to the operations of the municipal marina, capital improvements, and debt service. This is an enterprise fund and is reported as a major fund.

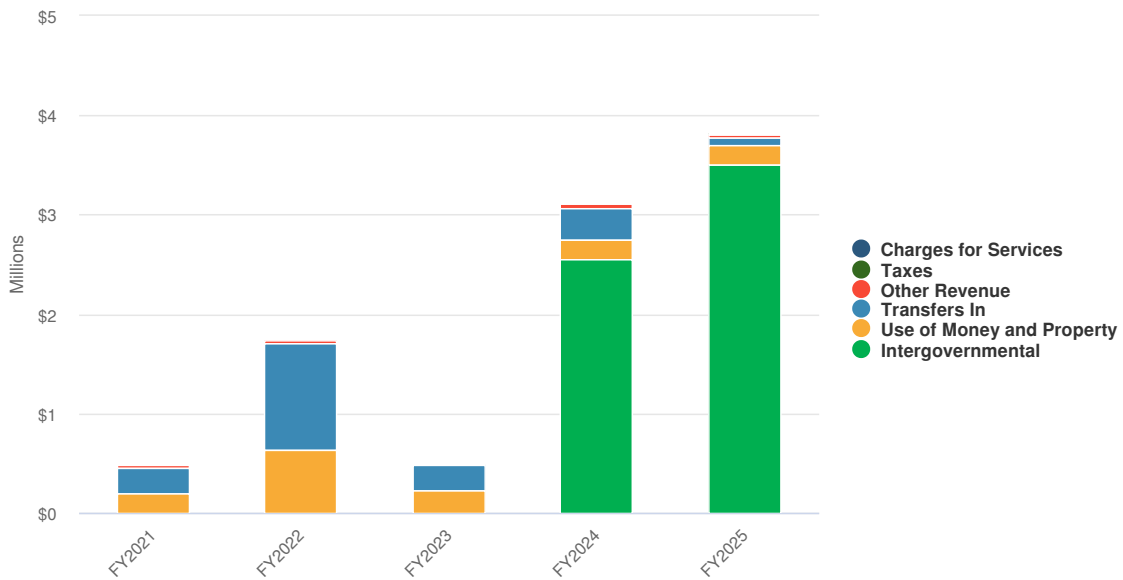
Summary

The City of Martinez is projecting \$3.1M of revenue in FY2024, which represents a 528.42% increase over the prior year. Budgeted expenditures are projected to increase by 428.6% to \$3.2M in FY2024. The large increase is related to repairs and renovation of the fishing pier.



Revenues by Source

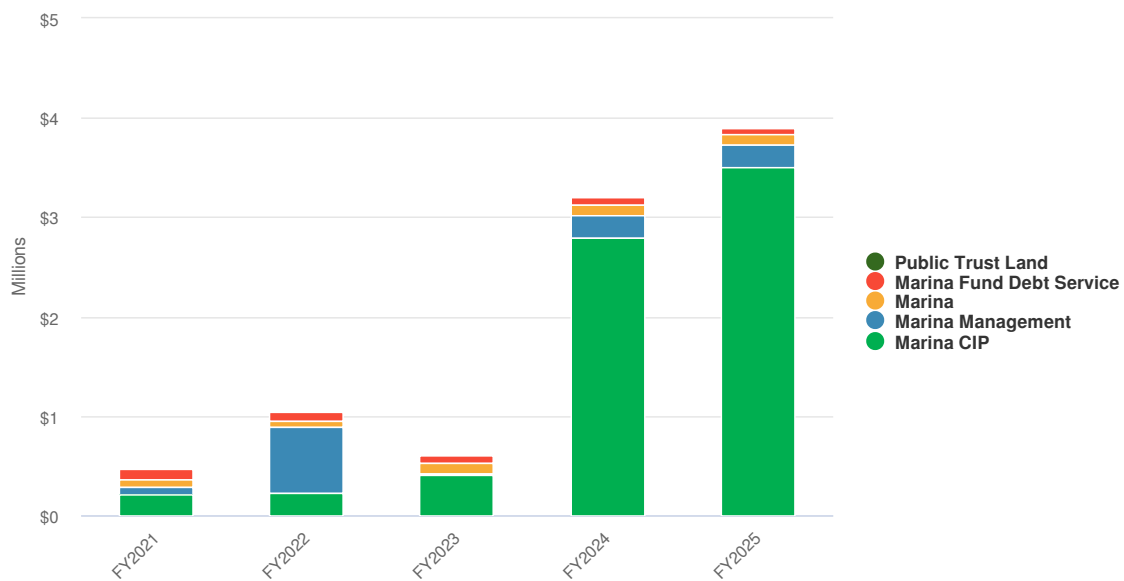
Budgeted and Historical Historical and Budgeted Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
GENERAL SALES & USE TAXES	\$10,723	\$9,500	\$12,000	\$12,000	\$2,500
PERSONAL PROPERTY		\$4,800	\$0	\$0	-\$4,800
DO NOT USE:740007 4520.X C8001		\$0	\$2,547,600	\$3,500,000	\$2,547,600
LAUNCH RAMP		\$100	\$0	\$0	-\$100
INTEREST	\$2,528	\$500	\$2,500	\$2,500	\$2,000
RENTS ON LEASED PUBLIC LAND	\$65,054	\$60,000	\$65,000	\$65,000	\$5,000
RAILROAD LEASE		\$8,400	\$0	\$0	-\$8,400
RAILROAD LEASE	\$8,364	\$0	\$8,364	\$8,364	\$8,364
MARINA MANAGEMENT		\$76,000	\$0	\$0	-\$76,000
MARINA MANAGEMENT LEASE	\$558,902	\$76,000	\$125,000	\$125,000	\$49,000
RENT ON TRUST LAND		\$10,700	\$0	\$0	-\$10,700
REFUNDS/REBATES/REIMBURSEMENTS	\$35,796	\$0	\$35,800	\$35,800	\$35,800
TRANSFER FROM GENERAL FUND	\$67,960	\$50,000	\$0	\$0	-\$50,000
TRANSFER FROM GENERAL FUND		\$200,000	\$0	\$0	-\$200,000
TRANSFER FROM GENERAL FUND	\$800,000		\$0	\$0	\$0
TRANSFER FROM GENERAL FUND	\$80,900		\$0	\$0	\$0
TRANSFER FROM GENERAL FUND	\$122,705		\$0	\$0	\$0
TRANSFER - EASTERN SEAWALL			\$250,000	\$0	\$250,000
TRANSFER FROM MARINA		\$0	\$70,571	\$70,571	\$70,571
Total Revenue Source:	\$1,752,933	\$496,000	\$3,116,835	\$3,819,235	\$2,620,835

Expenditures by Fund

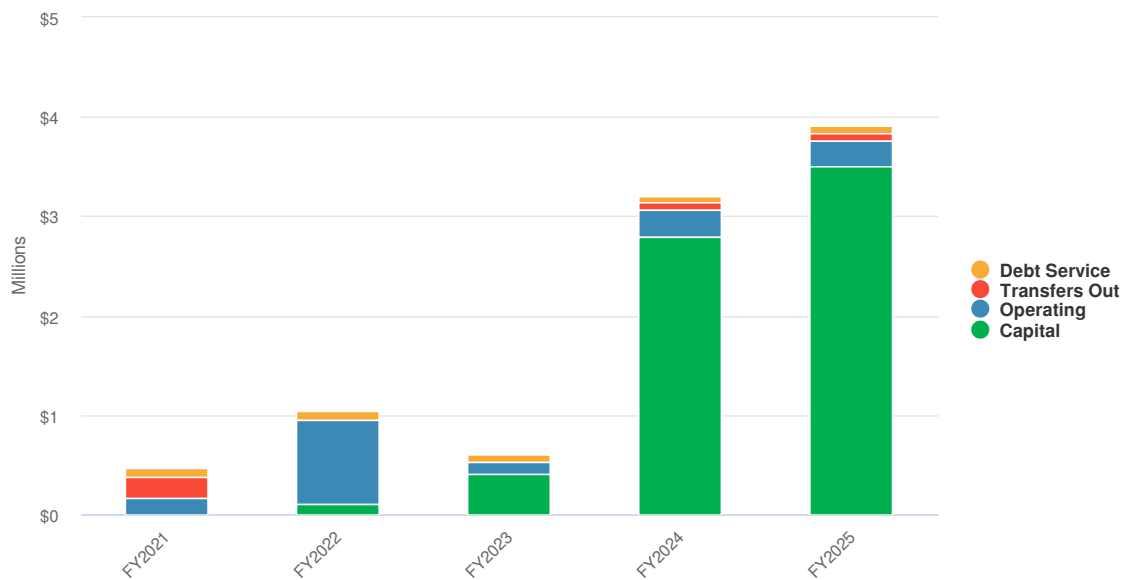
Budgeted and Historical 2024 Expenditures by Fund



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Marina	\$56,846	\$111,200	\$101,804	\$101,804	-\$9,396
Marina CIP	\$229,150	\$403,000	\$2,797,600	\$3,500,000	\$2,394,600
Public Trust Land	\$3,801	\$0	\$5,500	\$5,500	\$5,500
Marina Management	\$665,807	\$21,000	\$230,571	\$230,571	\$209,571
Marina Fund Debt Service	\$93,061	\$71,300	\$70,571	\$70,571	-\$729
Total:	\$1,048,665	\$606,500	\$3,206,046	\$3,908,446	\$2,599,546

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Operating	\$843,154	\$132,200	\$267,304	\$267,304	\$135,104
Capital	\$112,450	\$403,000	\$2,797,600	\$3,500,000	\$2,394,600
Debt Service	\$93,061	\$71,300	\$70,571	\$70,571	-\$729
Transfers Out	\$0	\$0	\$70,571	\$70,571	\$70,571
Total Expense Objects:	\$1,048,665	\$606,500	\$3,206,046	\$3,908,446	\$2,599,546

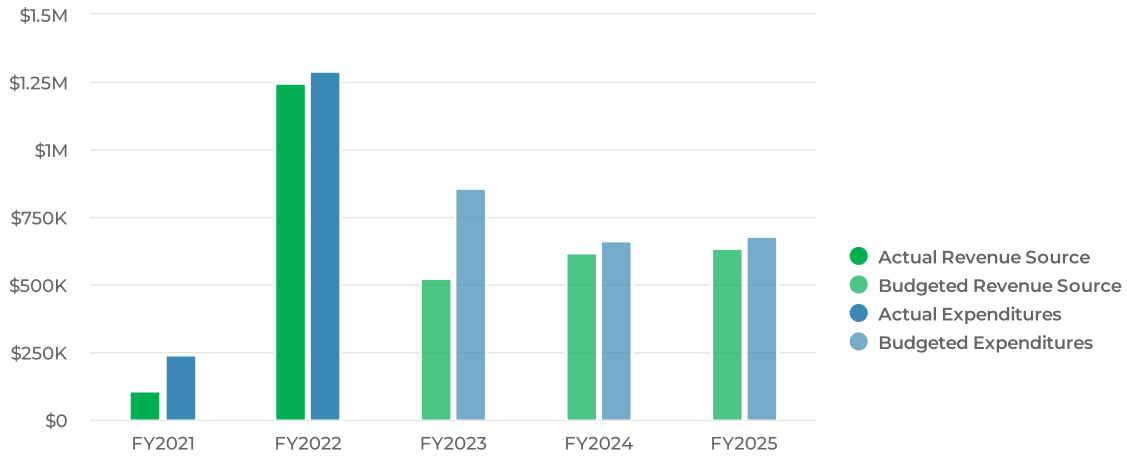


Parking Services

The Parking Services Fund accounts for the activities related to the various parking lots in the downtown area, including parking meters and shuttle services, as well as capital improvements.

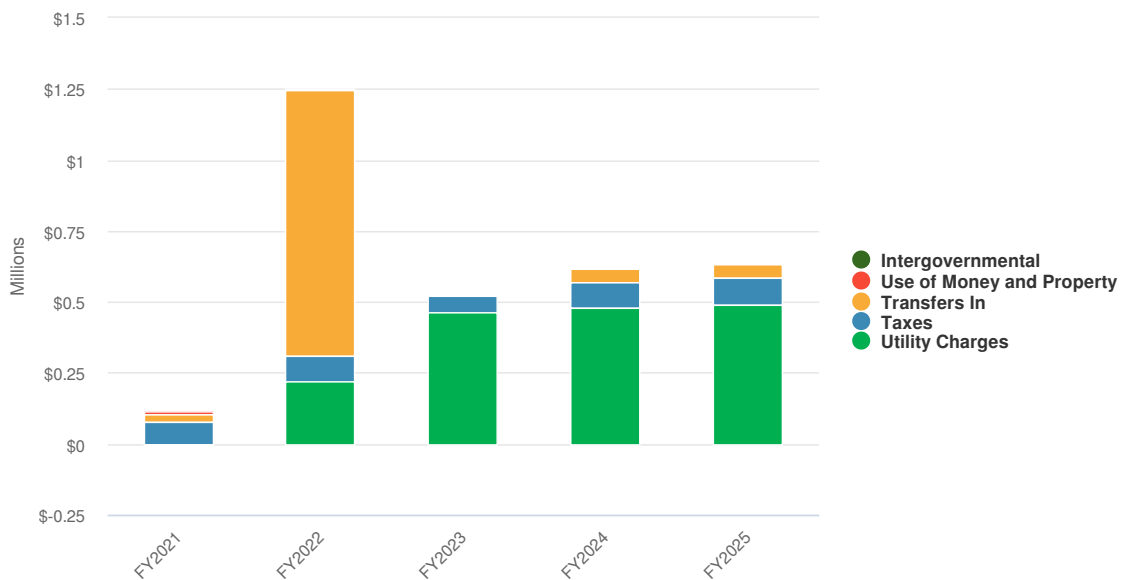
Summary

The City of Martinez is projecting \$621K of revenue in FY2024, which represents a 18.2% increase over the prior year. Budgeted expenditures are projected to decrease by 22.6% to \$666.5K in FY2024. The decrease reflects a reduction in capital project expenditures.



Revenues by Source

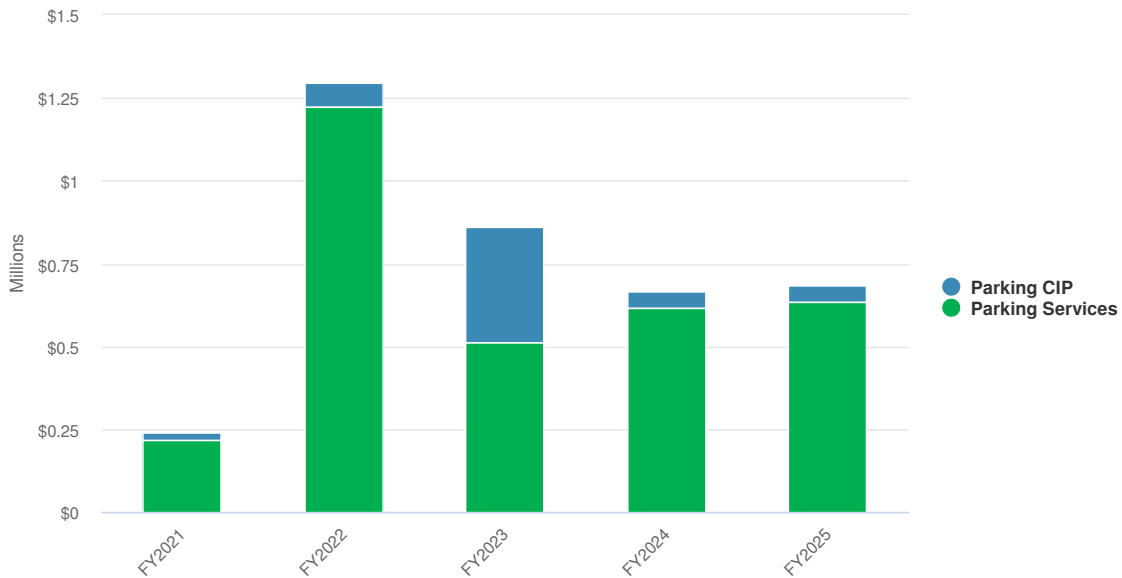
Budgeted and Historical Historical and Budgeted Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
Taxes	\$86,133	\$56,500	\$90,000	\$95,000	\$33,500
Intergovernmental	\$446	\$0	\$0	\$0	\$0
Use of Money and Property	\$4,831	\$4,000	\$4,000	\$4,000	\$0
Utility Charges	\$223,081	\$465,000	\$477,000	\$489,000	\$12,000
Transfers In	\$935,210	\$0	\$50,000	\$50,000	\$50,000
Total Revenue Source:	\$1,249,701	\$525,500	\$621,000	\$638,000	\$95,500

Expenditures by Fund

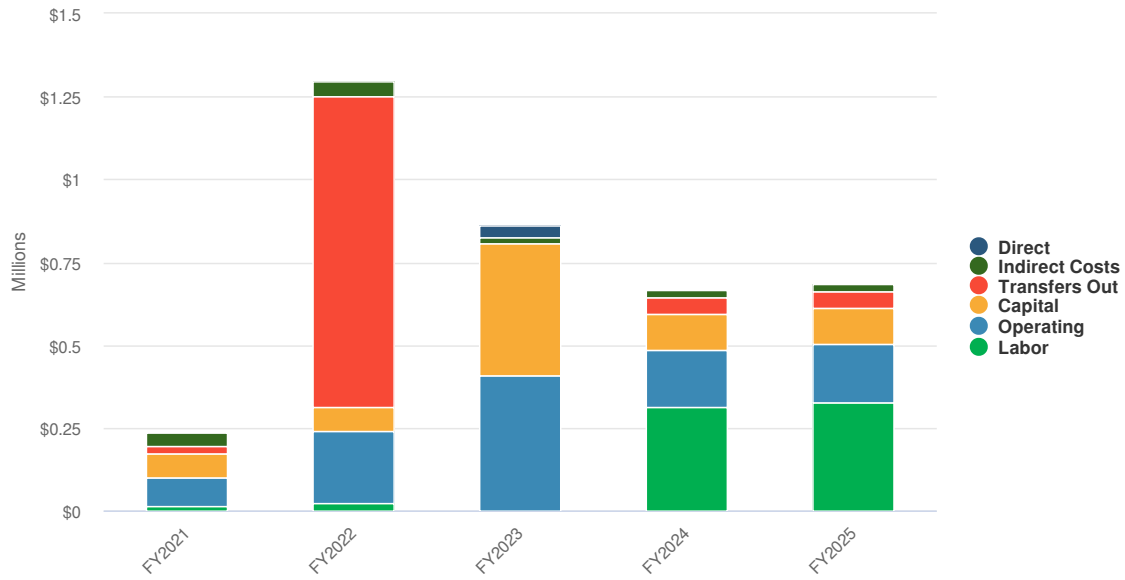
Budgeted and Historical 2024 Expenditures by Fund



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Parking Services	\$1,223,172	\$511,160	\$616,507	\$632,627	\$105,347
Parking CIP	\$70,767	\$350,000	\$50,000	\$50,000	-\$300,000
Total:	\$1,293,939	\$861,160	\$666,507	\$682,627	-\$194,653

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Labor	\$22,723	\$0	\$312,163	\$328,281	\$312,163
Operating	\$217,747	\$406,676	\$173,056	\$173,058	-\$233,620
Capital	\$74,390	\$397,740	\$110,000	\$110,000	-\$287,740
Direct		\$34,953	\$0	\$0	-\$34,953
Indirect Costs	\$43,870	\$21,791	\$21,288	\$21,288	-\$503
Transfers Out	\$935,210	\$0	\$50,000	\$50,000	\$50,000
Total Expense Objects:	\$1,293,939	\$861,160	\$666,507	\$682,627	-\$194,653



Special Revenue Fund Overviews

Special Revenue funds are used to account for revenue derived from specific taxes or other revenue sources that are restricted by law or administrative action to expenditure for specified purposes. Special revenue funds include Public Safety Grants, NPDES Stormwater, Measure D, Measure J, Gas Tax, Housing In-Lieu, PEG Access, Lighting and Landscape, Mitigation/Impact Fees, and Recycle.

Pictured below is *"Alhambra Creek Shoreline"* by Kevin Smith.



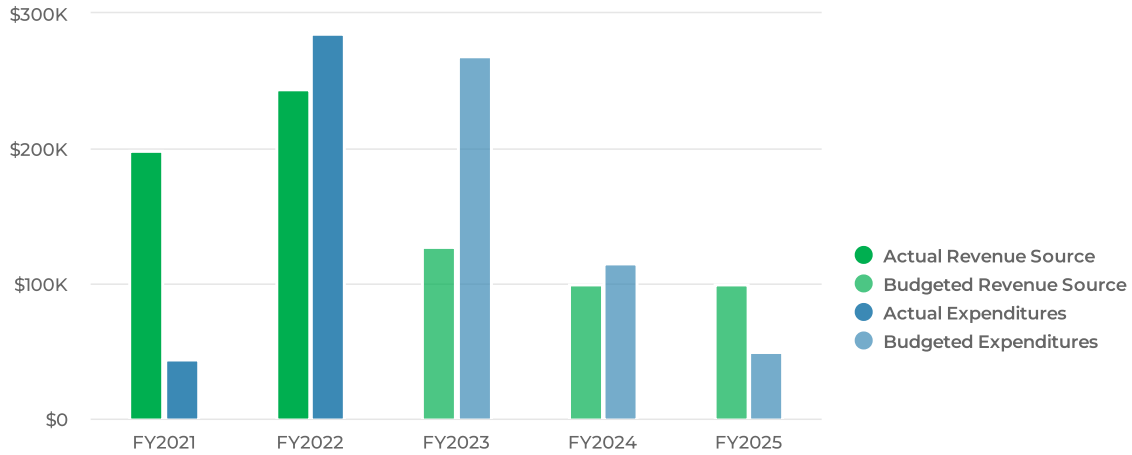


Public Safety Grants

This fund accounts for revenues received from the Federal and State governments to be used specifically for public safety equipment and personnel.

Summary

The City of Martinez is projecting \$100.2K of revenue in FY2024, which represents a 21.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 57.3% to \$115K in FY2024.



Revenues by Source

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
Intergovernmental	\$241,412	\$128,000	\$100,000	\$100,000	-\$28,000
Use of Money and Property	\$1,058	\$200	\$200	\$200	\$0
Other Revenue	\$2,242	\$0	\$0	\$0	\$0
Total Revenue Source:	\$244,711	\$128,200	\$100,200	\$100,200	-\$28,000

Expenditures by Function

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Operating	\$6,402	\$126,000	\$61,015	\$50,000	-\$64,985
Capital	\$279,239	\$143,099	\$54,000	\$0	-\$89,099
Total Expense Objects:	\$285,640	\$269,099	\$115,015	\$50,000	-\$154,084





NPDES Stormwater Funds New

This fund accounts for the revenues and expenditures from assessments levied on all real property in the City in compliance with the provisions of the National Pollutant Discharge Elimination System for prevention of stormwater and flood related damage. .

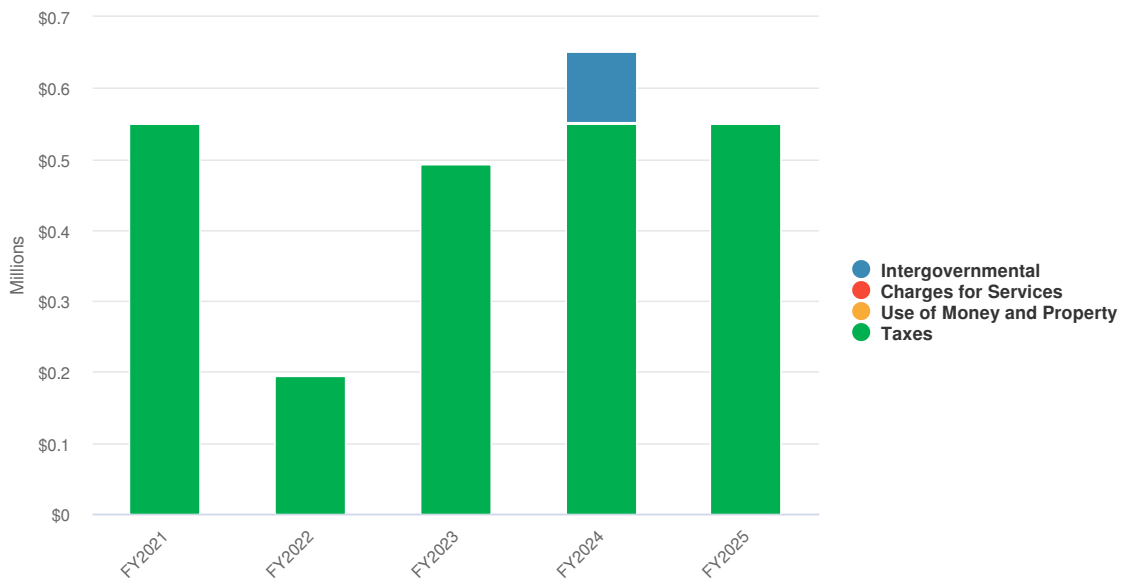
Summary

The City of Martinez is projecting \$651K of revenue in FY2024, which represents a 31.8% increase over the prior year. Budgeted expenditures are projected to decrease by 11.1% or \$74.71K to \$595.46K in FY2024.



Revenues by Source

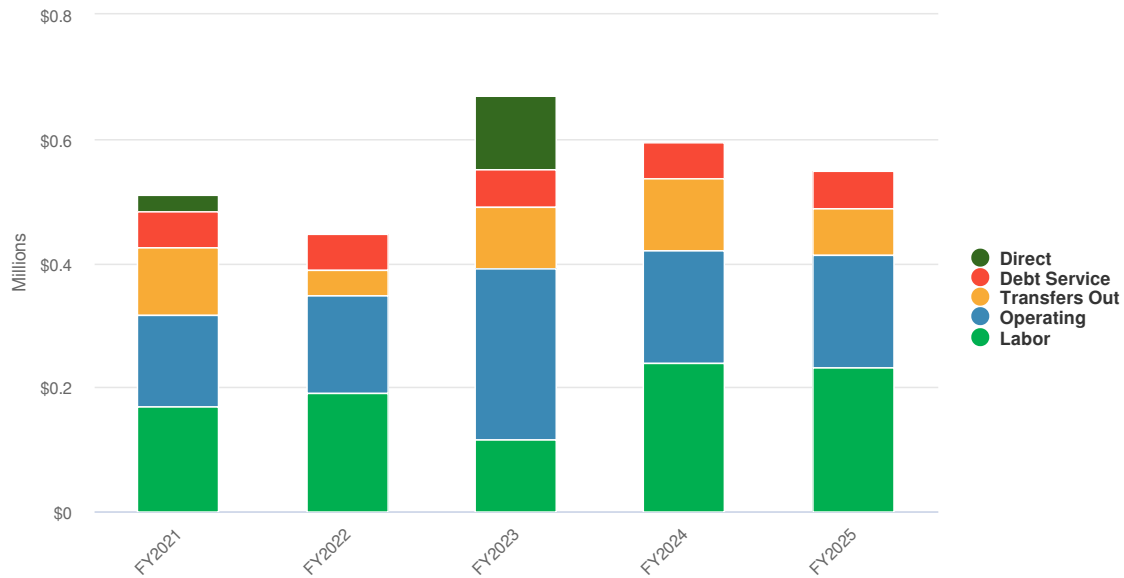
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
Taxes	\$194,296	\$492,000	\$550,000	\$550,000	\$58,000
Intergovernmental	\$0	\$0	\$100,000	\$0	\$100,000
Charges for Services		\$1,000	\$0	\$0	-\$1,000
Use of Money and Property	\$556	\$800	\$1,000	\$1,000	\$200
Total Revenue Source:	\$194,852	\$493,800	\$651,000	\$551,000	\$157,200

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Labor	\$190,186	\$115,203	\$239,665	\$232,746	\$124,462
Operating	\$157,538	\$275,190	\$181,103	\$181,103	-\$94,087
Direct	\$0	\$120,090	\$0	\$0	-\$120,090
Debt Service	\$59,696	\$59,695	\$59,695	\$59,695	\$0
Transfers Out	\$40,718	\$100,000	\$115,000	\$75,000	\$15,000
Total Expense Objects:	\$448,137	\$670,178	\$595,463	\$548,544	-\$74,715

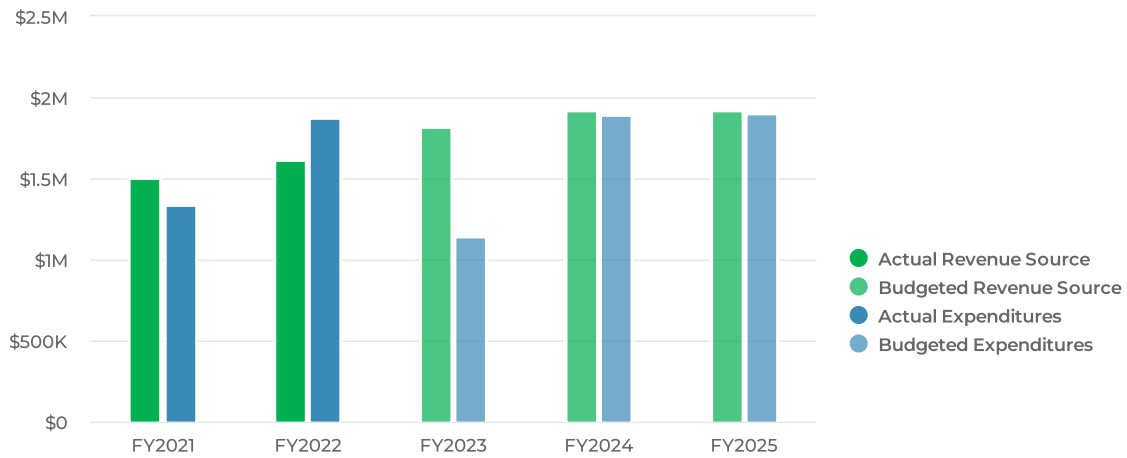


Gas Tax/SB1 RMRA

The Gas Tax Fund accounts for the revenues received from the State under codes 2105, 2106, and 2107 to use for street and highway related projects. It also accounts for revenue from the implementation of SB1, the Road Repair and Accountability Act of 2017.

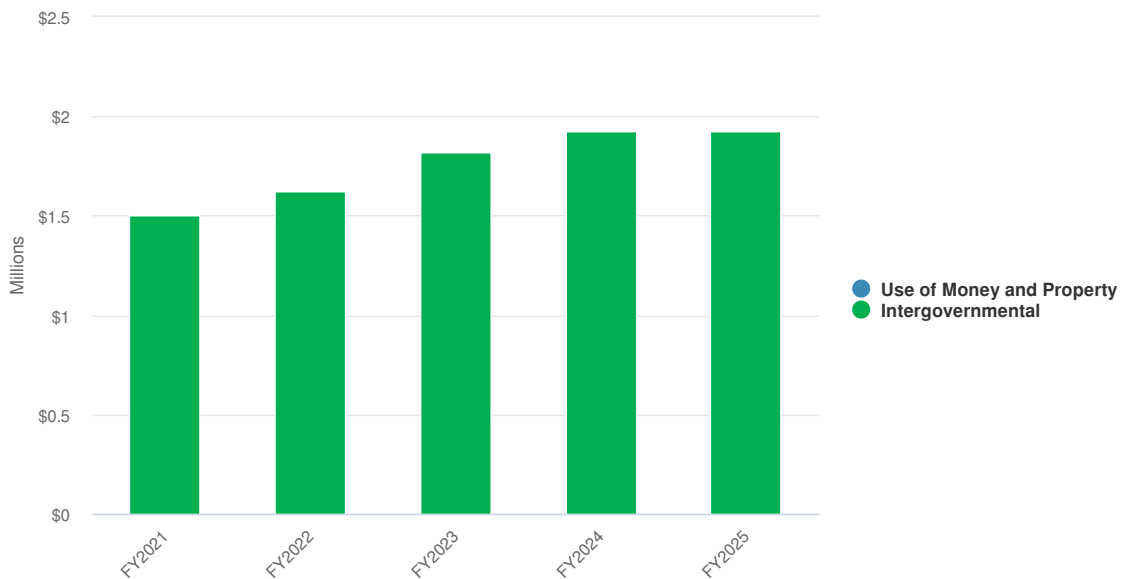
Summary

The City of Martinez is projecting \$1.9M of revenue in FY2024, which represents a 5.7% increase over the prior year. Budgeted expenditures are projected to increase by 64.8% to \$1.9M in FY2022 reflecting an increase in capital improvement project spending.



Revenues by Source

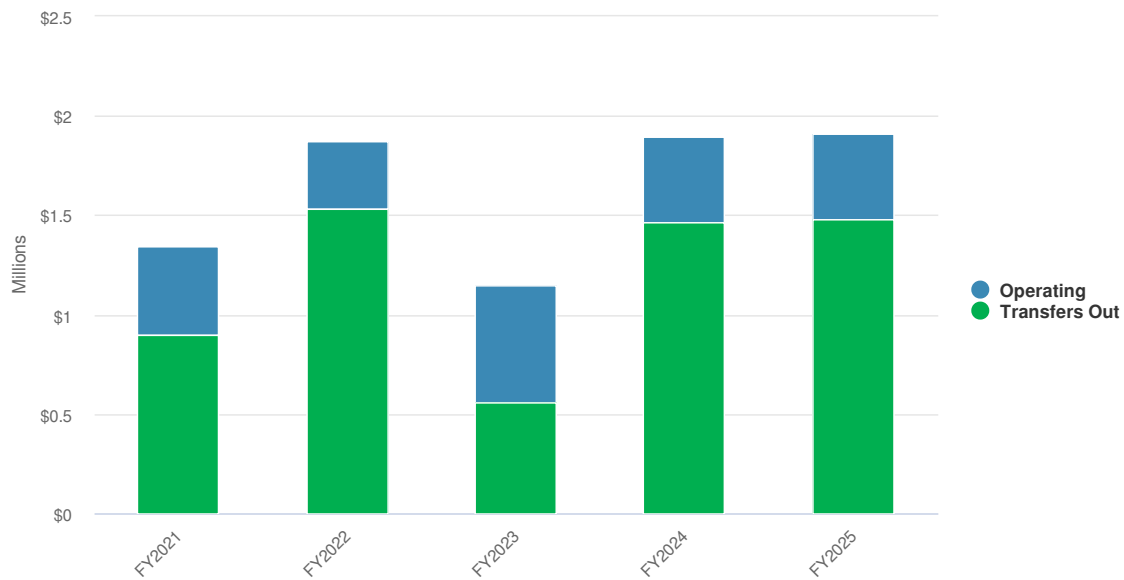
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
Intergovernmental	\$1,622,309	\$1,822,523	\$1,925,640	\$1,925,640	\$103,117
Use of Money and Property	\$1,842	\$1,000	\$1,000	\$1,000	\$0
Total Revenue Source:	\$1,624,150	\$1,823,523	\$1,926,640	\$1,926,640	\$103,117

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Operating	\$343,800	\$592,452	\$427,500	\$427,500	-\$164,952
Transfers Out	\$1,532,000	\$557,000	\$1,467,000	\$1,482,000	\$910,000
Total Expense Objects:	\$1,875,800	\$1,149,452	\$1,894,500	\$1,909,500	\$745,048

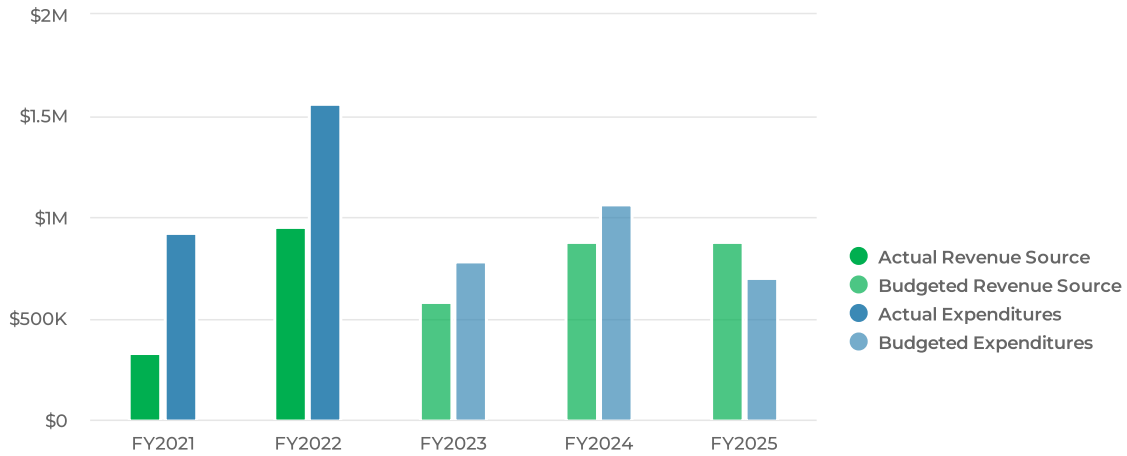


Measure J - Local

This fund receives voter-approved, half cent countywide sales taxes levied to fund transportation improvements and disburses these funds to pay for local street improvements.

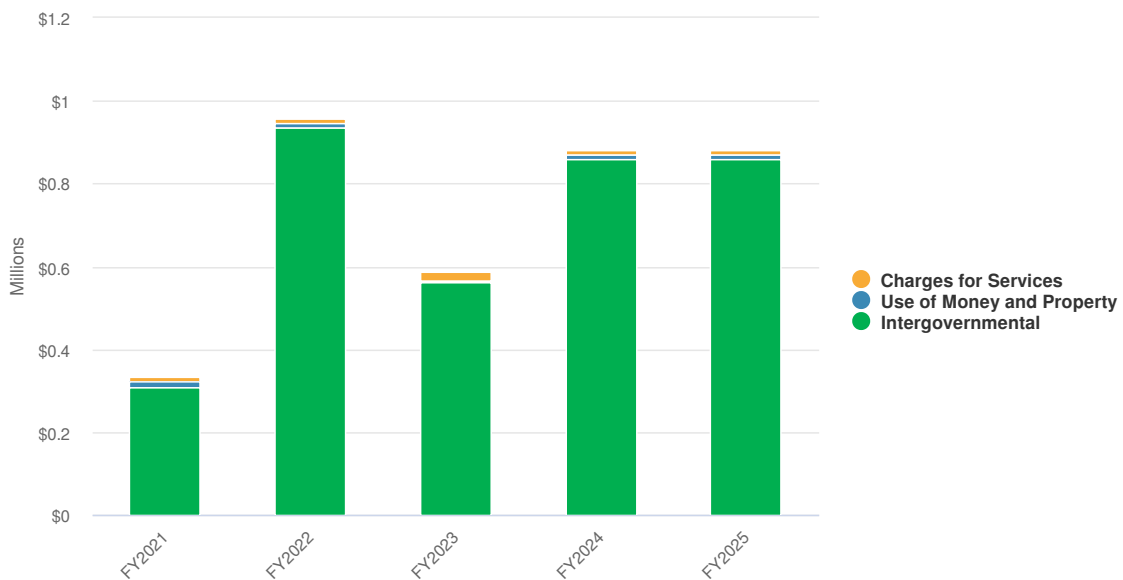
Summary

The City of Martinez is projecting \$880.1K of revenue in FY2024, which represents a 50.3% increase over the prior year. Budgeted expenditures are projected to increase by 36.1% to \$1.0M in FY2024 reflecting increased spending on capital improvement projects.



Revenues by Source

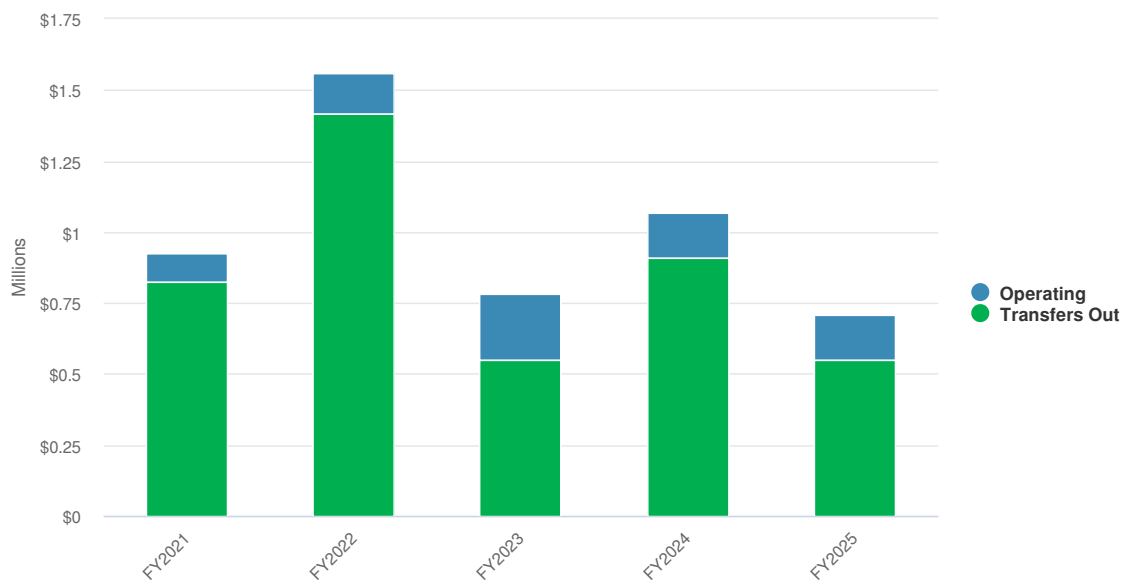
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
Intergovernmental	\$934,561	\$563,700	\$860,000	\$860,000	\$296,300
Charges for Services	\$10,000	\$20,000	\$10,000	\$10,000	-\$10,000
Use of Money and Property	\$10,942	\$2,000	\$10,100	\$10,100	\$8,100
Total Revenue Source:	\$955,503	\$585,700	\$880,100	\$880,100	\$294,400

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Operating	\$142,544	\$233,956	\$157,000	\$157,000	-\$76,956
Transfers Out	\$1,417,000	\$550,000	\$910,000	\$550,000	\$360,000
Total Expense Objects:	\$1,559,544	\$783,956	\$1,067,000	\$707,000	\$283,044

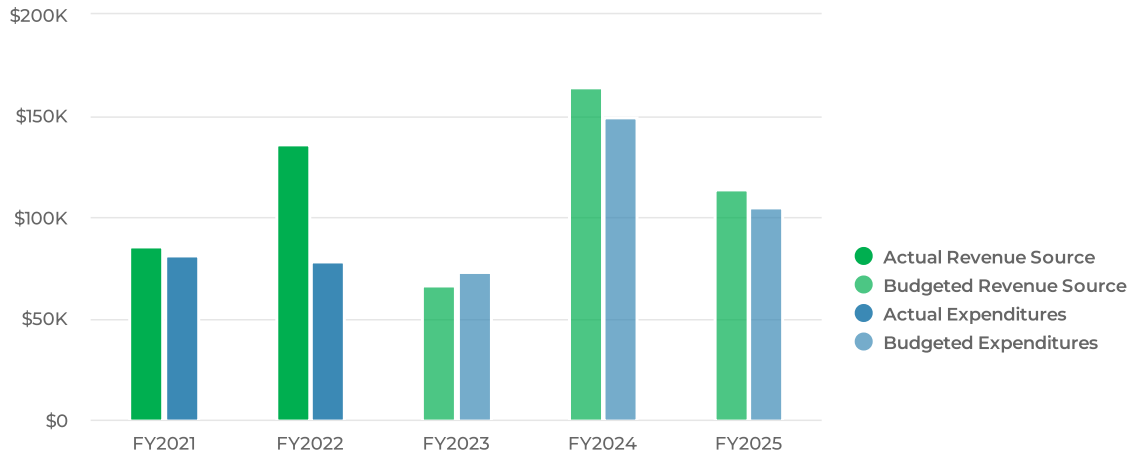


Recycle Fund

Revenue comes from grants received from the State of California for the disposal of used oil and recycling. The City also receives funds from our solid waste and recycling hauler to cover costs to implement Assembly Bill 939, Senate Bill 1383, and various other state mandates and Climate Action Plan initiatives, as well as to help offset differential impacts from the hauler's operations.

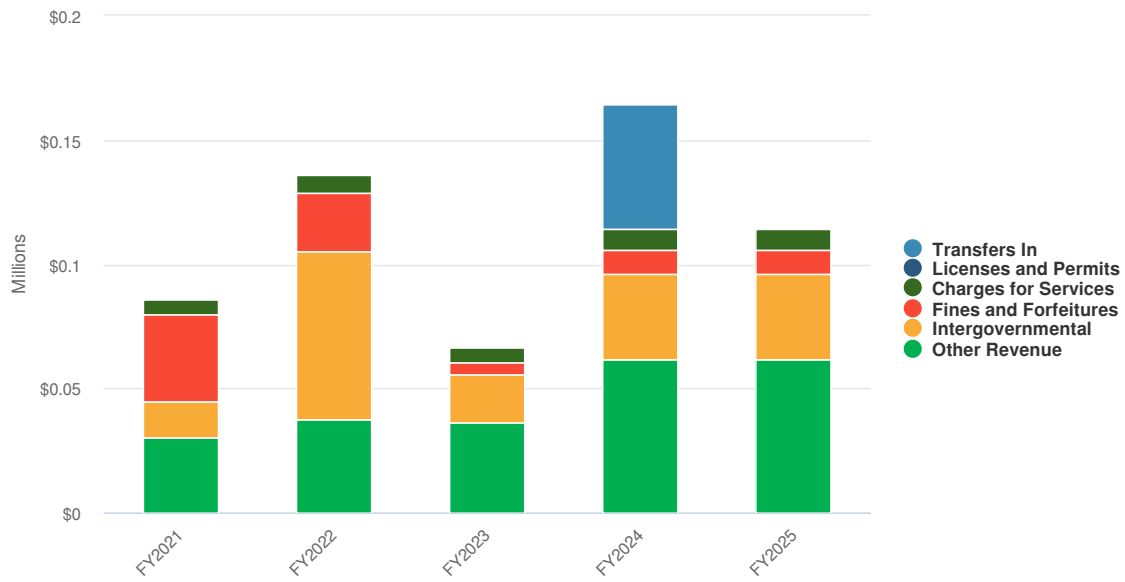
Summary

The City of Martinez is projecting \$164.31K of revenue in FY2024, which represents a 146% increase over the prior year. Budgeted expenditures are projected to increase by 103.9% or \$76.26K to \$149.65K in FY2024.



Revenues by Source

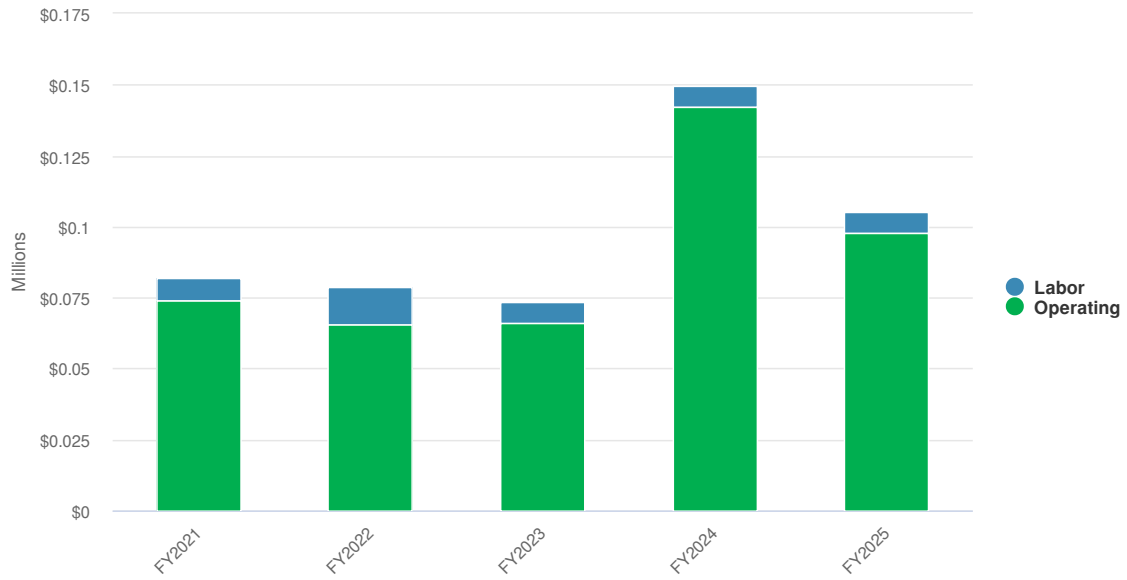
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
Fines and Forfeitures	\$23,409	\$5,000	\$10,000	\$10,000	\$5,000
Intergovernmental	\$67,876	\$19,000	\$34,511	\$34,527	\$15,511
Licenses and Permits	\$106	\$300	\$300	\$300	\$0
Charges for Services	\$7,523	\$6,000	\$8,000	\$8,000	\$2,000
Other Revenue	\$37,290	\$36,500	\$61,500	\$61,500	\$25,000
Transfers In		\$0	\$50,000	\$0	\$50,000
Total Revenue Source:	\$136,205	\$66,800	\$164,311	\$114,327	\$97,511

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Labor	\$13,250	\$7,539	\$7,539	\$7,539	\$0
Operating	\$65,599	\$65,849	\$142,111	\$97,592	\$76,262
Total Expense Objects:	\$78,849	\$73,388	\$149,650	\$105,131	\$76,262

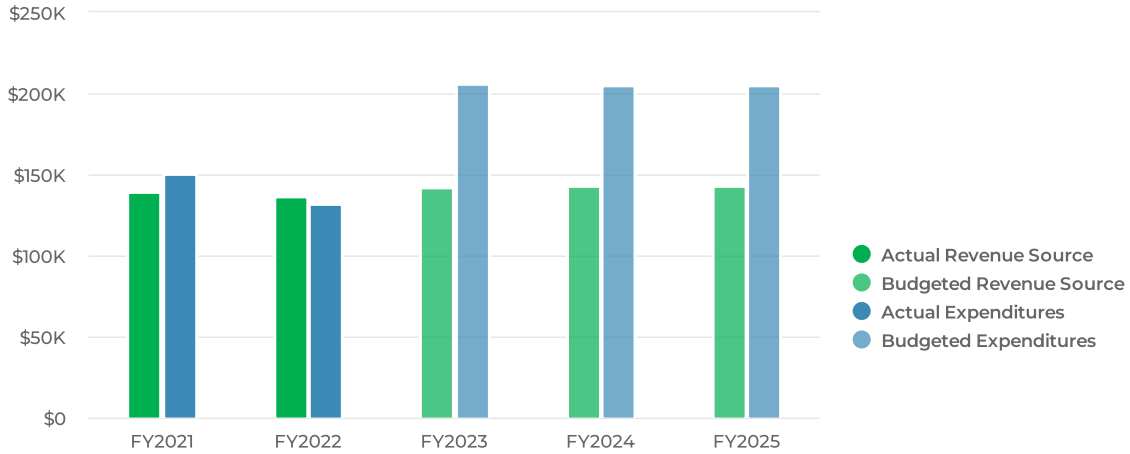


Lighting and Landscaping

This fund accounts for the installation, maintenance and improvement of subdivision landscape and lighting within the special districts. Monies are collected through an annual levy on the property owners within each district.

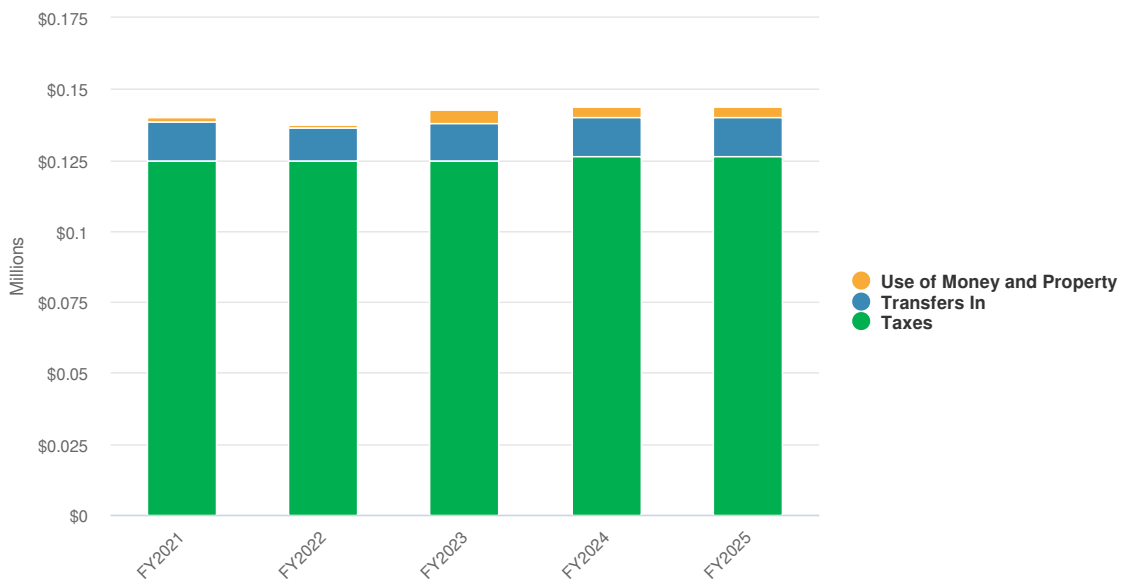
Summary

The City of Martinez is projecting \$143.88K of revenue in FY2024, which represents a 1% increase over the prior year. Budgeted expenditures are projected to decrease by 0.5% or \$1.05K to \$205.11K in FY2024.



Revenues by Source

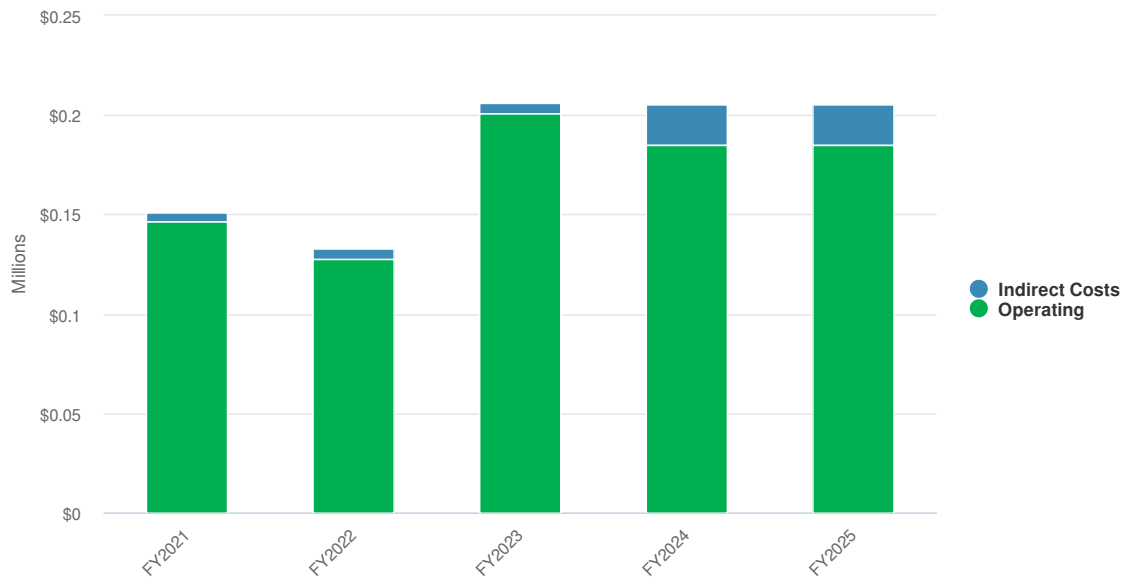
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
LOC ASSESS:LL910:1979-3 VLL OK	\$3,420	\$3,420	\$3,420	\$3,420	\$0
LOC ASSESS:LL911:1981-3 MUIR	\$7,750	\$7,750	\$7,750	\$7,750	\$0
LOC ASSESS:LL912:1994-1 CRKSID	\$6,470	\$6,470	\$6,470	\$6,470	\$0
LOC ASSESS:LL913:1997 BRITTANY	\$60,180	\$60,180	\$60,180	\$60,180	\$0
LOC ASSESS:LL914:1983-3 VISTA	\$14,570	\$14,570	\$14,570	\$14,570	\$0
LOC ASSESS:LL915:1988-1 COSTCO	\$5,650	\$5,650	\$5,650	\$5,650	\$0
LOC ASSESS:LL916:2000-2 TERRA	\$6,762	\$6,762	\$6,762	\$6,762	\$0
LOC ASSESS:LL917:LL AD 2001-1	\$19,959	\$20,046	\$21,816	\$21,816	\$1,770
INTEREST:LL910:1979-3 VILL OAK	\$10	\$80	\$21	\$21	-\$59
INTEREST:LL911:1981-3 MUIR STN	\$11	\$80	\$102	\$102	\$22
INTEREST:LL912:1994-1 CREEKSID	\$150	\$800	\$534	\$534	-\$266
INTEREST:LL913:1997 BRITTANY H	\$499	\$2,500	\$2,010	\$2,010	-\$490
INTEREST:LL914:1983-3 VSTA OAK	\$103	\$500	\$382	\$382	-\$118
INTEREST:LL915:1988-1 COSTCO	\$31	\$150	\$150	\$150	\$0
INTEREST:LL916:2000-2 TERRA VS	\$92	\$240	\$145	\$145	-\$95
INTEREST:LL917:LL AD 2003	\$67	\$300	\$200	\$200	-\$100
TFR FR 01:VILLAGE OAKS 1979-3	\$2,000	\$2,000	\$2,000	\$2,000	\$0
TFR FR 01:MUIR STATION PARK 19	\$2,000	\$2,000	\$2,000	\$2,000	\$0
TFR FR 01:COSTCO CENTER 1988-1		\$2,000	\$2,000	\$2,000	\$0
TFR FR NPDES:ALHAMBRA ESTATES	\$718	\$0	\$718	\$718	\$718
TFR FR GAS TAX:ALHAMBRA ESTATE	\$7,000	\$7,000	\$7,000	\$7,000	\$0
Total Revenue Source:	\$137,441	\$142,498	\$143,880	\$143,880	\$1,382

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Operating	\$127,492	\$201,072	\$185,024	\$185,024	-\$16,048
Indirect Costs	\$5,084	\$5,084	\$20,087	\$20,087	\$15,003
Total Expense Objects:	\$132,576	\$206,156	\$205,111	\$205,111	-\$1,045

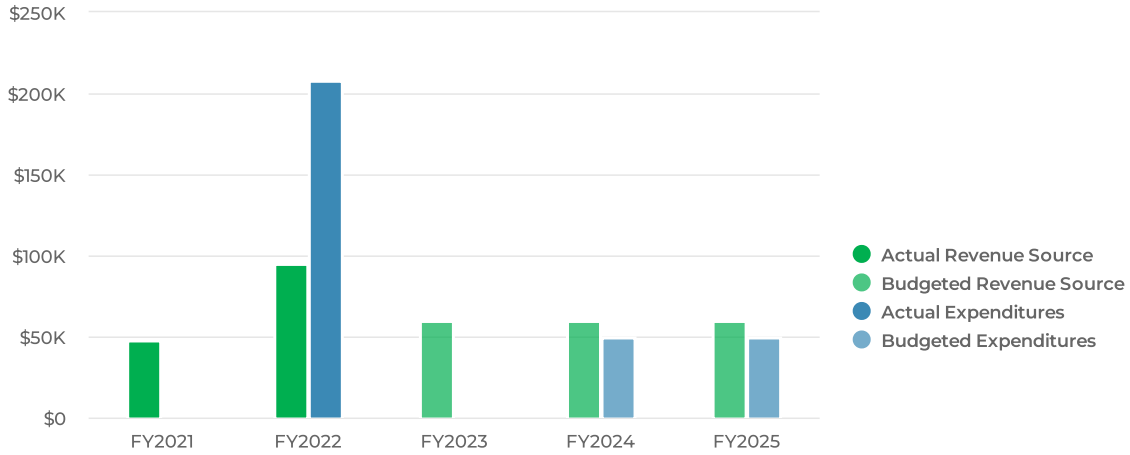


PEG Capital Grant Access Fund

This fund accounts for the payments received by the City's cable provider to be used for public, educational and governmental capital support as provided by the City's franchise agreement..

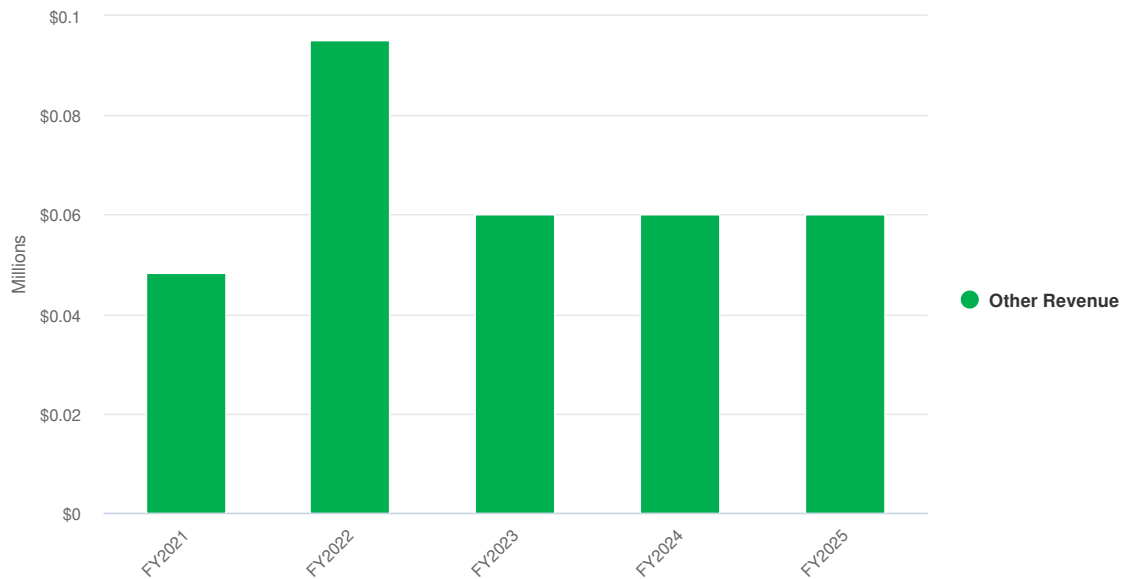
Summary

The City of Martinez is projecting \$60,000 of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase to \$50,000 in FY2024.



Revenues by Source

Budgeted and Historical Historical and Budgeted Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
Other Revenue	\$95,170	\$60,000	\$60,000	\$60,000	\$0
Total Revenue Source:	\$95,170	\$60,000	\$60,000	\$60,000	\$0

Expenditures by Function

Expenditures by Expense Type

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Operating	\$336	\$0	\$0	\$0	\$0
Capital	\$204,861	\$0	\$50,000	\$50,000	\$50,000
Transfers Out	\$2,950		\$0	\$0	\$0
Total Expense Objects:	\$208,148	\$0	\$50,000	\$50,000	\$50,000

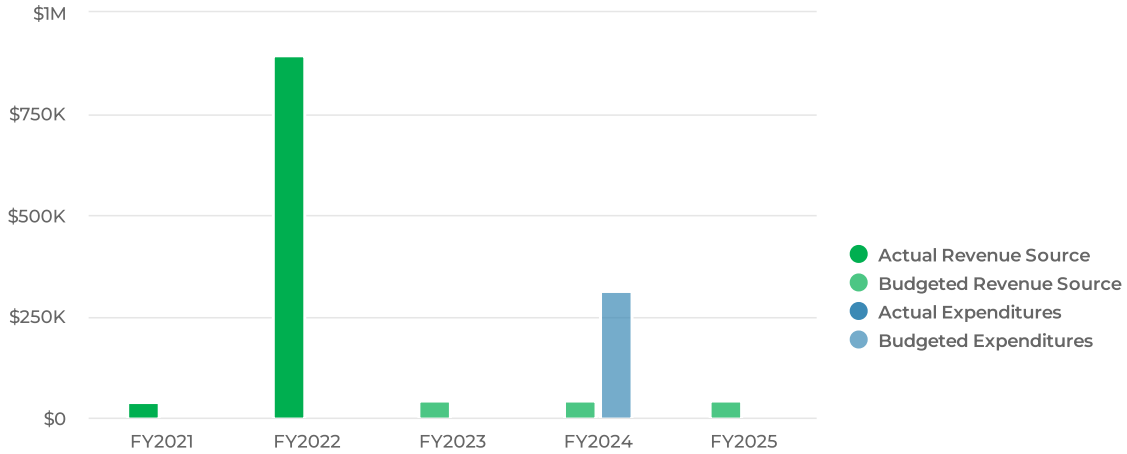


Mitigation/Impact Fees

Fees are collected from developers to mitigate the impact of new development.

Summary

The City of Martinez is projecting \$44.7K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by % or \$313.4K to \$313.4K in FY2024.



Revenues by Source

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
TRAFFIC/TRANSPORTN IMPACT FEES	\$232,687	\$11,000	\$11,000	\$11,000	\$0
PARK IN-LIEU OF LAND FEE	\$189,006	\$6,000	\$6,000	\$6,000	\$0
CHILD CARE IMPACT FEES	\$33,257	\$2,000	\$2,000	\$2,000	\$0
DRAINAGE IMPACT FEE	\$2,295	\$2,000	\$2,000	\$2,000	\$0
CULTURAL FACILITIES IMPACT FEE	\$222,816	\$10,800	\$10,800	\$10,800	\$0
POLICE FACILITIES IMPACT FEE	\$27,786	\$500	\$500	\$500	\$0
PARK AND RECREATN IMPACT FEES	\$187,015	\$8,300	\$8,300	\$8,300	\$0
INTEREST		\$0	\$4,100	\$4,100	\$4,100
INTEREST		\$584	\$0	\$0	-\$584
INTEREST	\$748	\$586	\$0	\$0	-\$586
INTEREST	\$46	\$586	\$0	\$0	-\$586
INTEREST	\$365	\$586	\$0	\$0	-\$586
INTEREST	\$1,080	\$586	\$0	\$0	-\$586
INTEREST	\$266	\$586	\$0	\$0	-\$586

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
INTEREST	\$654	\$586	\$0	\$0	-\$586
Total Revenue Source:	\$898,018	\$44,700	\$44,700	\$44,700	\$0

Expenditures by Expense Type

Name	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects				
Transfers Out	\$0	\$313,401	\$0	\$313,401
Total Expense Objects:	\$0	\$313,401	\$0	\$313,401



Measure D

Measure D funds are from a 2016 voter-approved, half-cent citywide sales tax to be used exclusively to fund Martinez roadway rehabilitation and maintenance projects for 15 years.

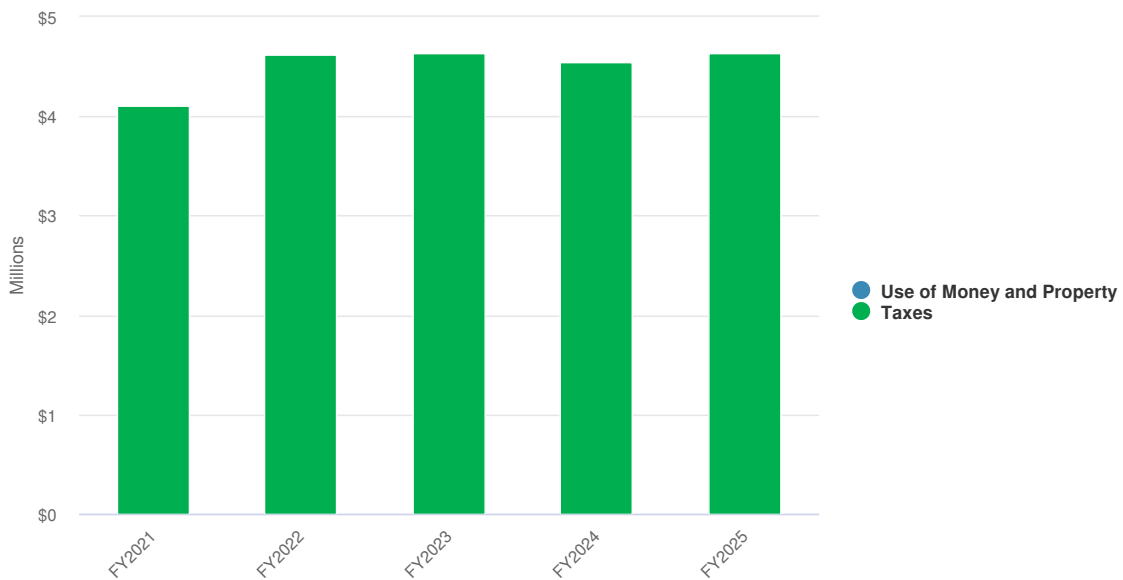
Summary

The City of Martinez is projecting \$4.55M of revenue in FY2024, which represents a 1.8% decrease over the prior year. Budgeted expenditures are projected to increase by 34.4% or \$1.17M to \$4.57M in FY2024.



Revenues by Source

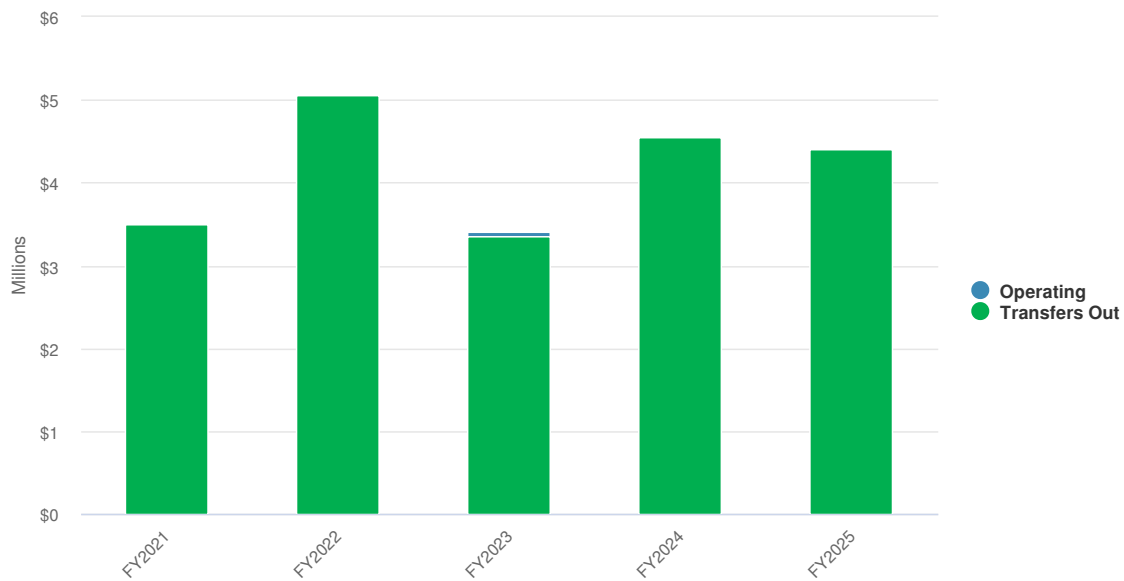
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
TRANSACTION & USE TAX	\$4,668,282	\$4,636,000	\$4,596,132	\$4,690,232	-\$39,868
T&U TAX ADMIN FEE	-\$51,240	\$0	-\$52,856	-\$53,938	-\$52,856
INTEREST	\$7,724	\$0	\$10,000	\$10,000	\$10,000
Total Revenue Source:	\$4,624,766	\$4,636,000	\$4,553,276	\$4,646,294	-\$82,724

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Operating	\$18,960	\$50,000	\$20,000	\$20,000	-\$30,000
Transfers Out	\$5,050,000	\$3,350,000	\$4,550,000	\$4,400,000	\$1,200,000
Total Expense Objects:	\$5,068,960	\$3,400,000	\$4,570,000	\$4,420,000	\$1,170,000

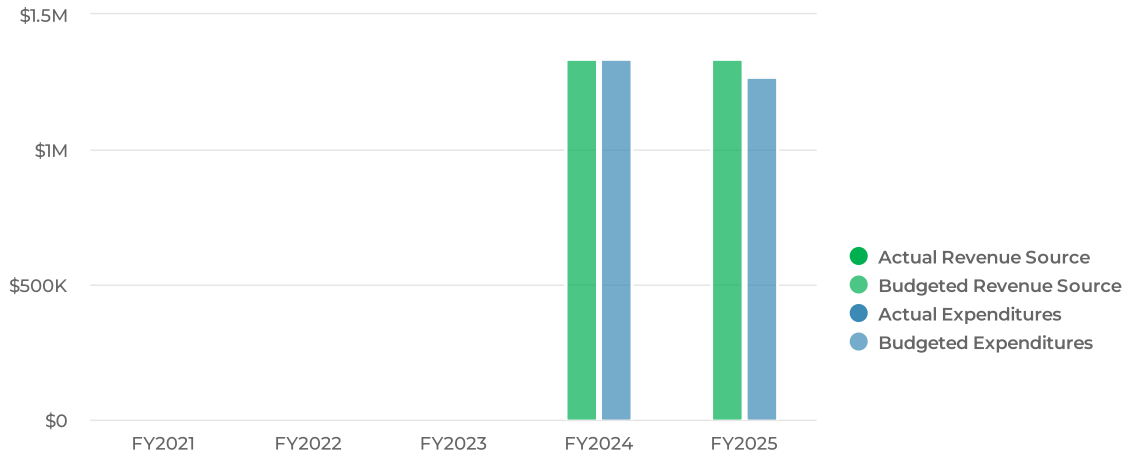


Measure F

Measure F bonds were issued to (i) acquire approximately 297 acres of land in the City known as the Alhambra Highlands and preserve the land as parkland, wildlife habitat and open space, and (ii) pay the costs of issuing the bonds. Interest and principal payments are payable from a parcel tax levied by the City and collected by the County.

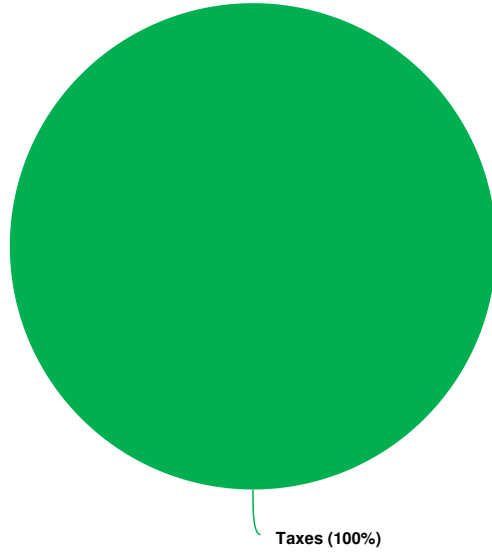
Summary

The City of Martinez is projecting \$1.34 M in revenues in FY2024.
Budgeted expenditures are projected to be \$1.34 M in FY2024.



Revenues by Source

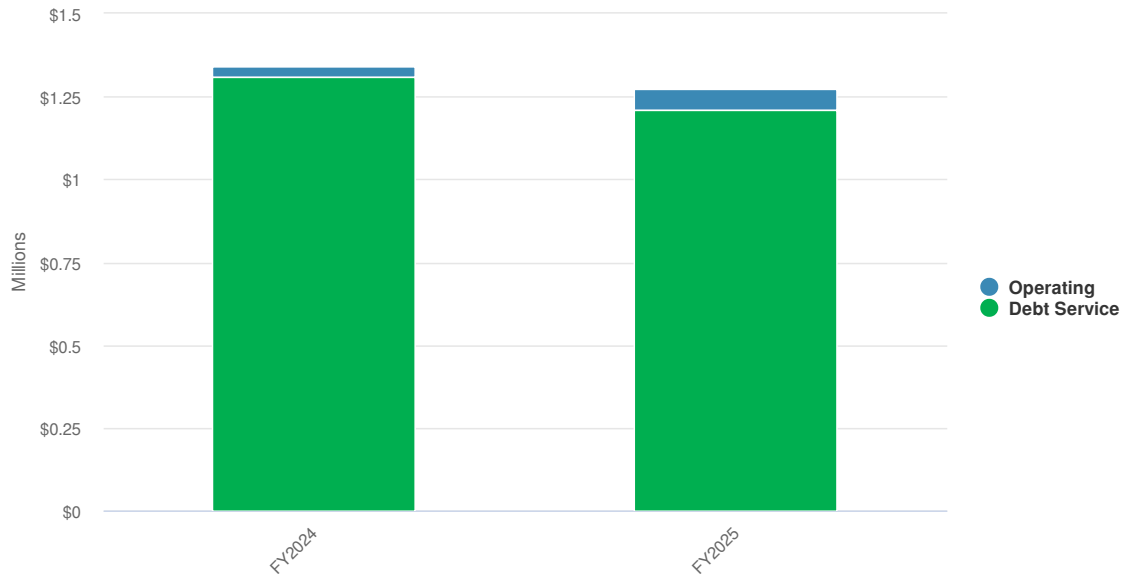
Projected 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source						
Taxes	\$0	\$0	\$1,339,900	\$1,339,900	\$1,339,900	\$1,339,900
Total Revenue Source:	\$0	\$0	\$1,339,900	\$1,339,900	\$1,339,900	\$1,339,900

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Operating	\$0	\$0	\$29,044	\$29,044	\$65,000	\$29,044
Debt Service	\$0	\$0	\$1,310,856	\$1,310,856	\$1,208,231	\$1,310,856
Total Expense Objects:	\$0	\$0	\$1,339,900	\$1,339,900	\$1,273,231	\$1,339,900



Internal Service Funds Overview

Internal Service Funds are proprietary funds used by the City to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. The City's Internal Service Funds are the Equipment Replacement Fund and the Management Information System (MIS) Fund.

The picture below is from the annual 4th of July Parade.



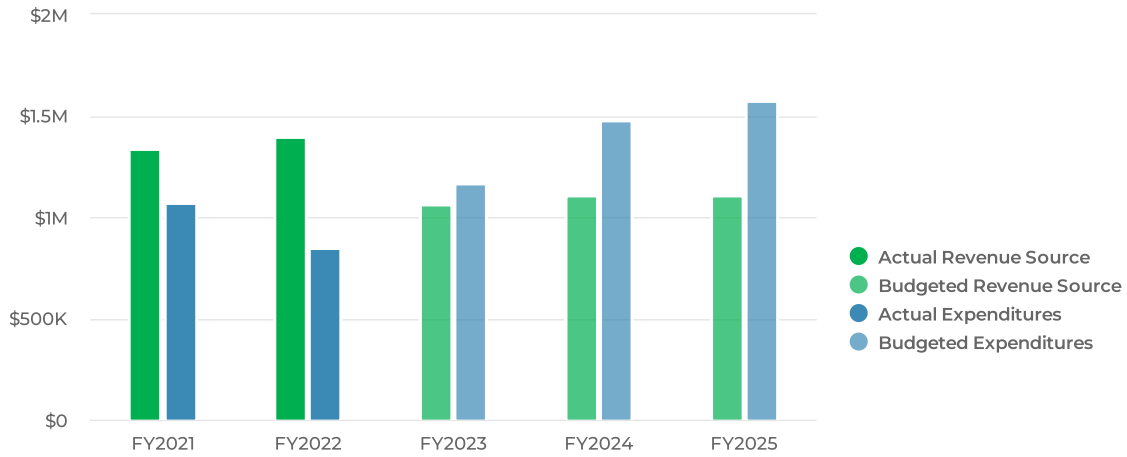


Equipment Replacements

This fund is designed to account for the accumulation of funds for the maintenance and subsequent replacement of equipment under City control. Costs for the Equipment Replacement Fund are considered to be “direct costs” that are readily identifiable with a specific service. The Equipment Replacement Fund charges departments' equipment and vehicle rates based on value and overall maintenance costs.

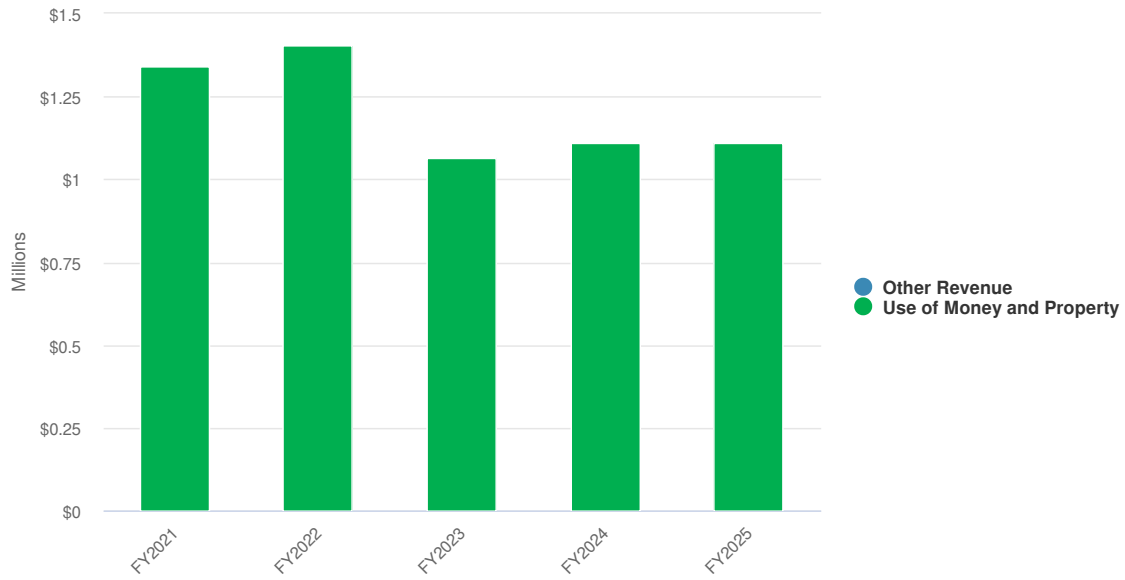
Summary

The City of Martinez is projecting \$1.11M of revenue in FY2024, which represents a 4.2% increase over the prior year. Budgeted expenditures are projected to increase by 26.9% or \$313.77K to \$1.48M in FY2024.



Revenues by Source

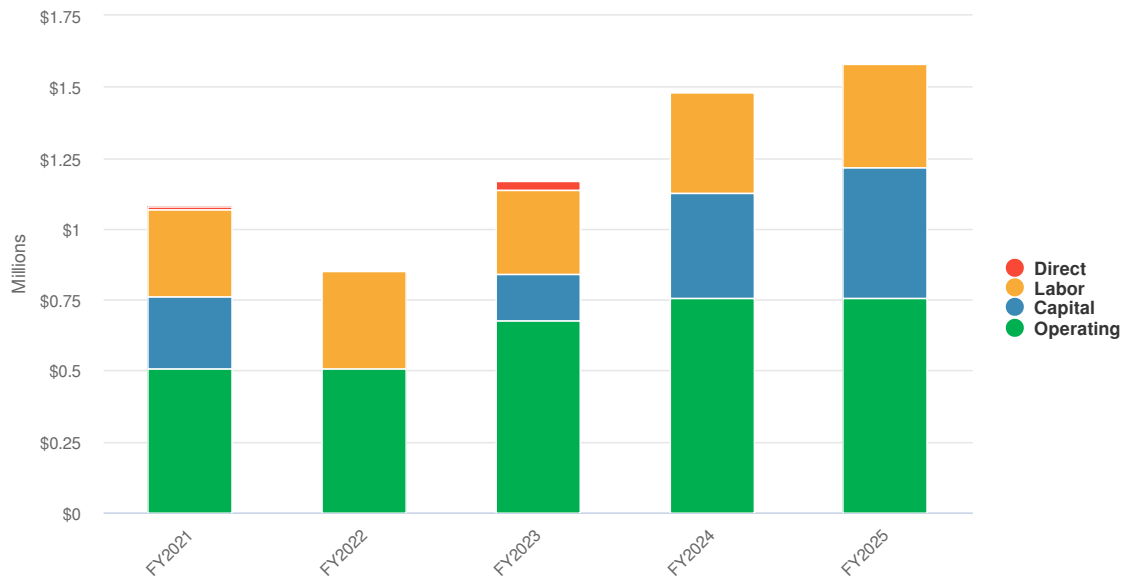
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source					
INTEREST	\$1,969	\$0	\$0	\$0	\$0
RENTAL CHARGES - CITY	\$1,393,216	\$1,047,132	\$1,091,839	\$1,091,839	\$44,707
SALE OF PROPERTY	\$7,445	\$15,000	\$15,000	\$15,000	\$0
LAIF INTEREST		\$5,000	\$5,000	\$5,000	\$0
MISCELLANEOUS REVENUE		\$500	\$500	\$500	\$0
Total Revenue Source:	\$1,402,630	\$1,067,632	\$1,112,339	\$1,112,339	\$44,707

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



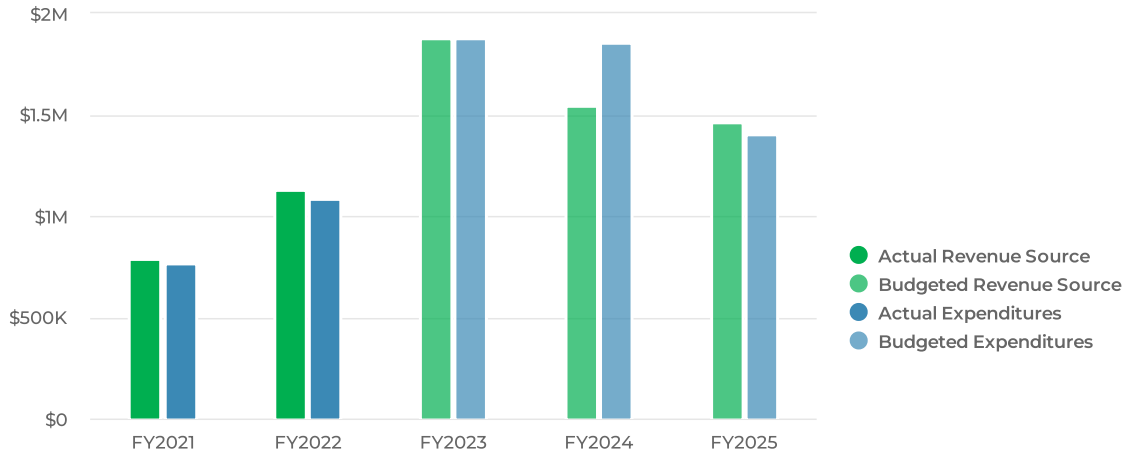
Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects					
Labor	\$345,818	\$299,102	\$355,559	\$367,117	\$56,457
Operating	\$507,353	\$678,194	\$756,780	\$756,884	\$78,586
Capital	\$0	\$162,000	\$370,000	\$457,000	\$208,000
Direct		\$29,277	\$0	\$0	-\$29,277
Total Expense Objects:	\$853,172	\$1,168,573	\$1,482,339	\$1,581,001	\$313,766



Management Information Systems

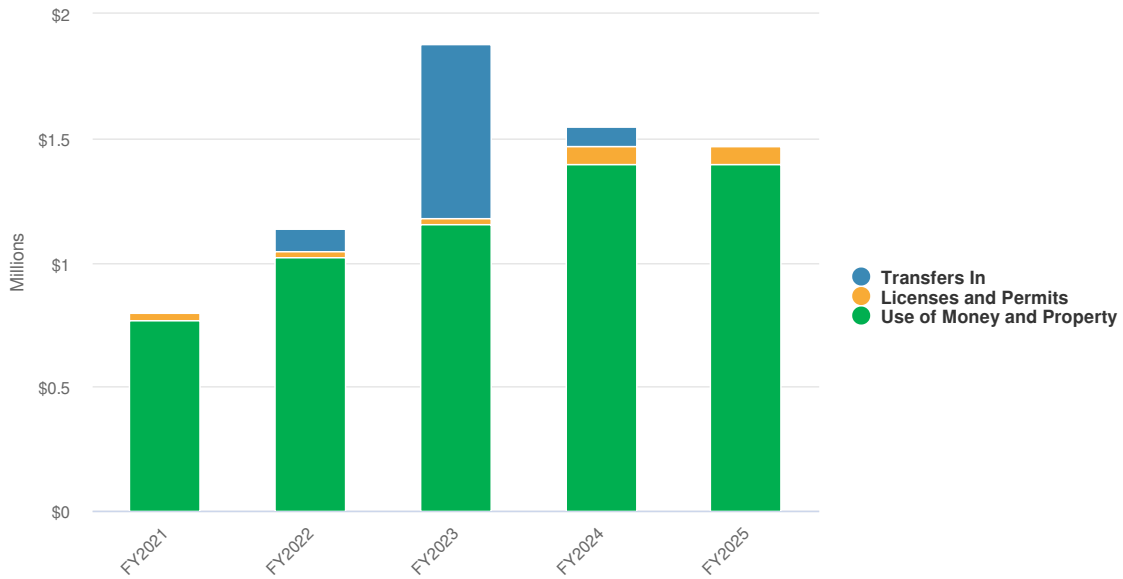
Summary

The City of Martinez is projecting \$1.55M of revenue in FY2024, which represents a 17.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.3% or \$24.25K to \$1.86M in FY2024.



Revenues by Source

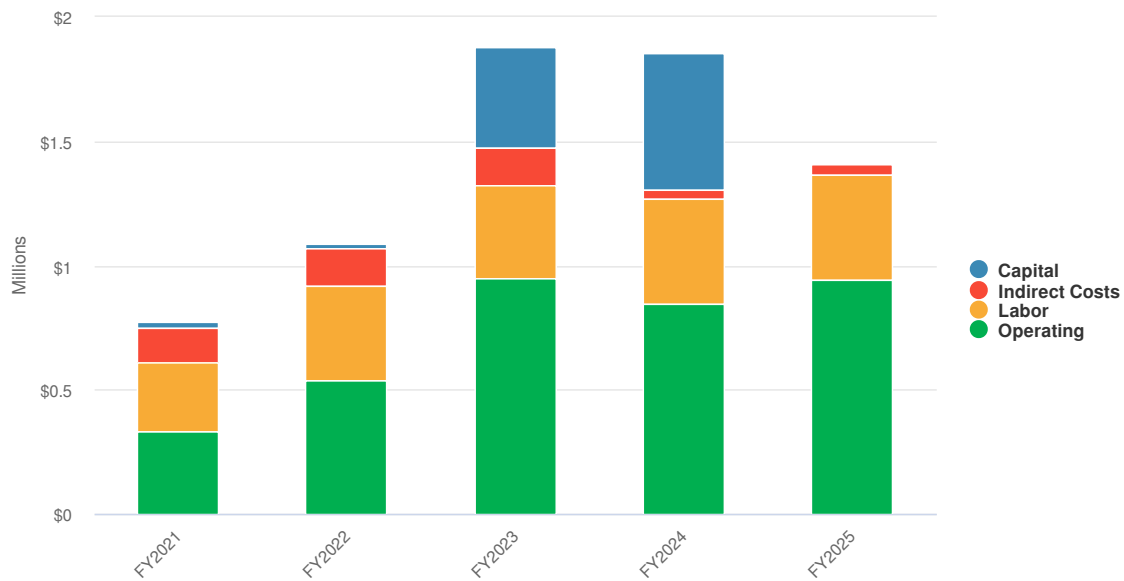
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source						
Licenses and Permits	\$23,230	\$22,000	\$73,000	\$73,000	\$73,000	\$51,000
Use of Money and Property	\$1,019,435	\$1,155,657	\$1,394,904	\$1,394,904	\$1,394,904	\$239,247
Transfers In	\$92,586	\$702,000	\$79,000	\$79,000	\$0	-\$623,000
Total Revenue Source:	\$1,135,251	\$1,879,657	\$1,546,904	\$1,546,904	\$1,467,904	-\$332,753

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Labor	\$381,864	\$374,569	\$421,828	\$421,828	\$423,183	\$47,259
Operating	\$538,291	\$946,152	\$846,076	\$846,076	\$944,576	-\$100,076
Capital	\$18,904	\$405,000	\$549,000	\$549,000	\$0	\$144,000
Indirect Costs	\$147,172	\$155,434	\$40,000	\$40,000	\$40,000	-\$115,434
Total Expense Objects:	\$1,086,232	\$1,881,155	\$1,856,904	\$1,856,904	\$1,407,759	-\$24,251

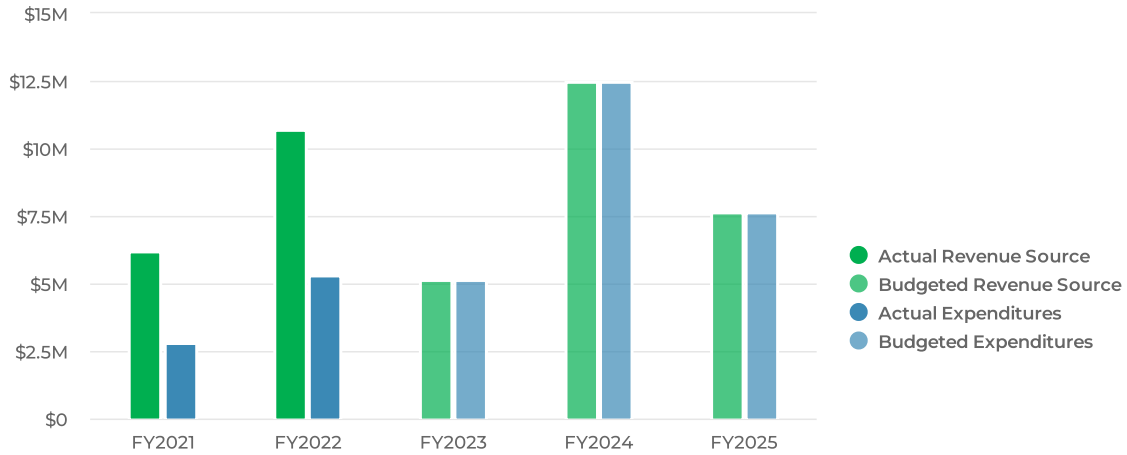


Capital Improvements

Summary

The City of Martinez is projecting \$12.52M of revenue in FY2024, which represents a 141% increase over the prior year. Budgeted expenditures are projected to increase by 141% or \$7.32M to \$12.52M in FY2024.

More information on the Capital Improvements can be found in the Capital Improvement Program section.



Expenditures by Function

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expenditures					
Capital Improvement	\$5,344,992	\$5,192,000	\$12,515,000	\$7,675,000	\$7,323,000
Total Expenditures:	\$5,344,992	\$5,192,000	\$12,515,000	\$7,675,000	\$7,323,000



Debt Service Funds Overview

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs (other than those paid for by the Enterprise Funds). The City has General Obligation Bonds totaling \$24,985,000 outstanding, that were issued to finance the costs of acquiring and constructing parks, library improvements, and pool and safety improvements.

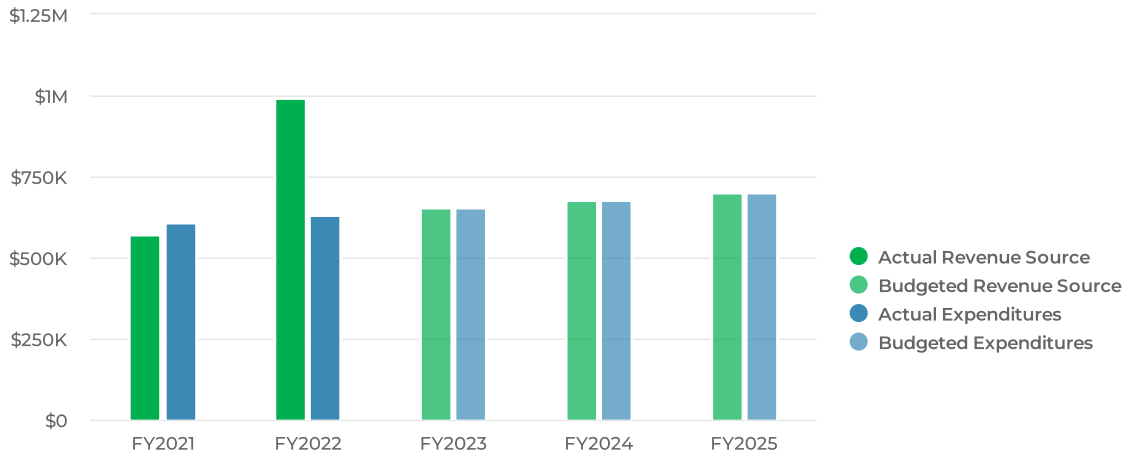


2017 General Obligation Bonds Refunding Issue

The fund accounts for funds received and used for payment of debt service on the 2017 General Obligation Bond issued November 2017 to refund the Series A General Obligation Bonds. Interest and principal payments are payable from ad valorem property tax levied by the City and collected by the County.

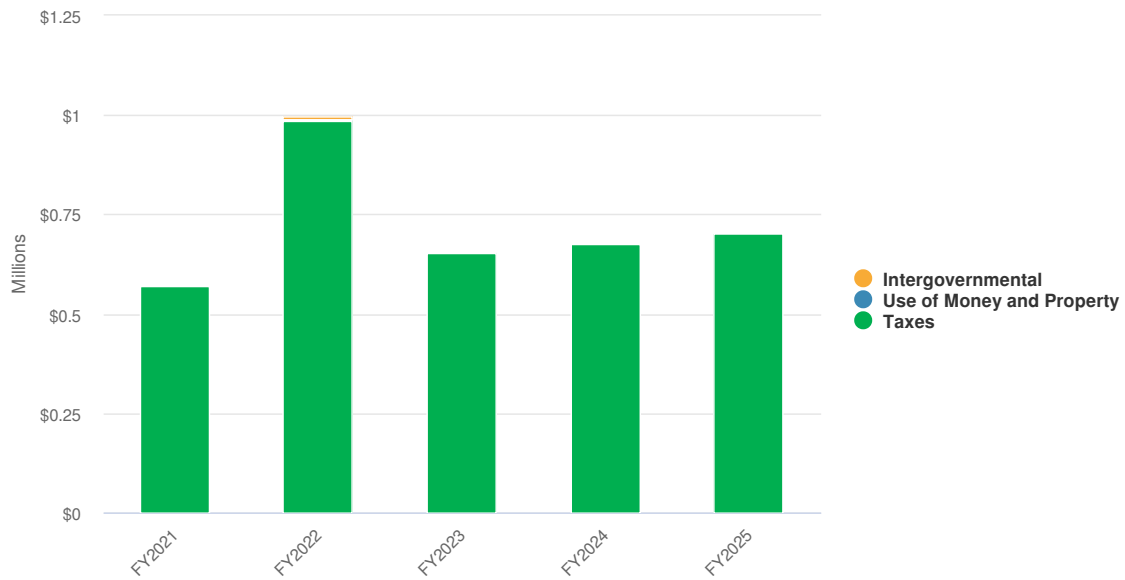
Summary

The City of Martinez is projecting \$679.11K of revenue in FY2024, which represents a 3.3% increase over the prior year. Budgeted expenditures are projected to increase by 3.3% or \$21.88K to \$679.11K in FY2024.



Revenues by Source

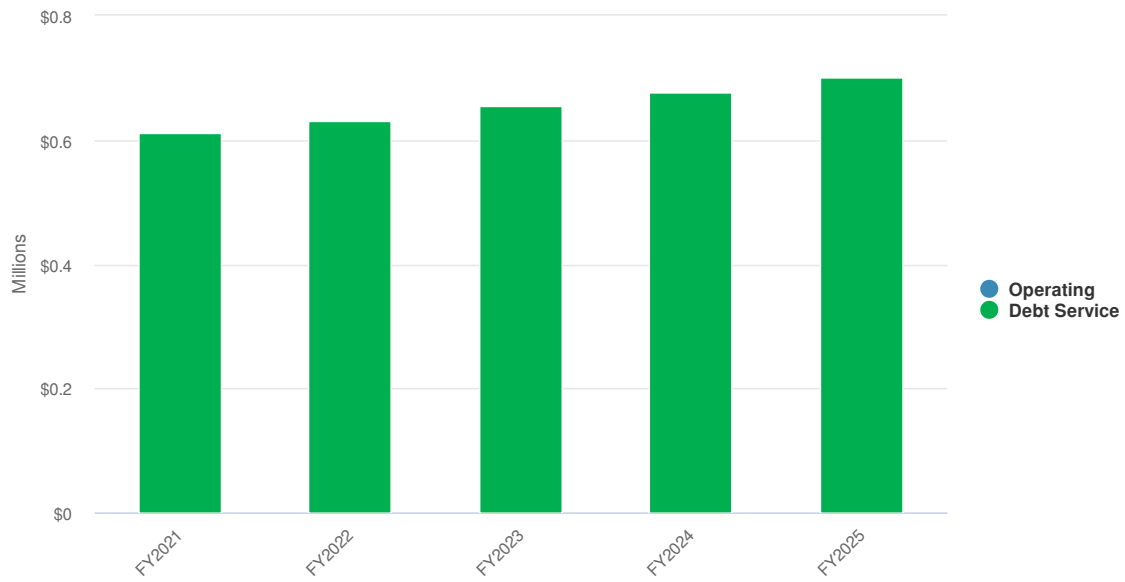
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source						
Taxes	\$987,493	\$654,731	\$677,106	\$677,106	\$702,506	\$22,375
Intergovernmental	\$6,768	\$0	\$0	\$0	\$0	\$0
Use of Money and Property	\$847	\$2,500	\$2,000	\$2,000	\$1,600	-\$500
Total Revenue Source:	\$995,108	\$657,231	\$679,106	\$679,106	\$704,106	\$21,875

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Operating	\$1,240	\$2,500	\$2,500	\$2,500	\$2,500	\$0
Debt Service	\$631,106	\$654,731	\$676,606	\$676,606	\$701,606	\$21,875
Total Expense Objects:	\$632,346	\$657,231	\$679,106	\$679,106	\$704,106	\$21,875



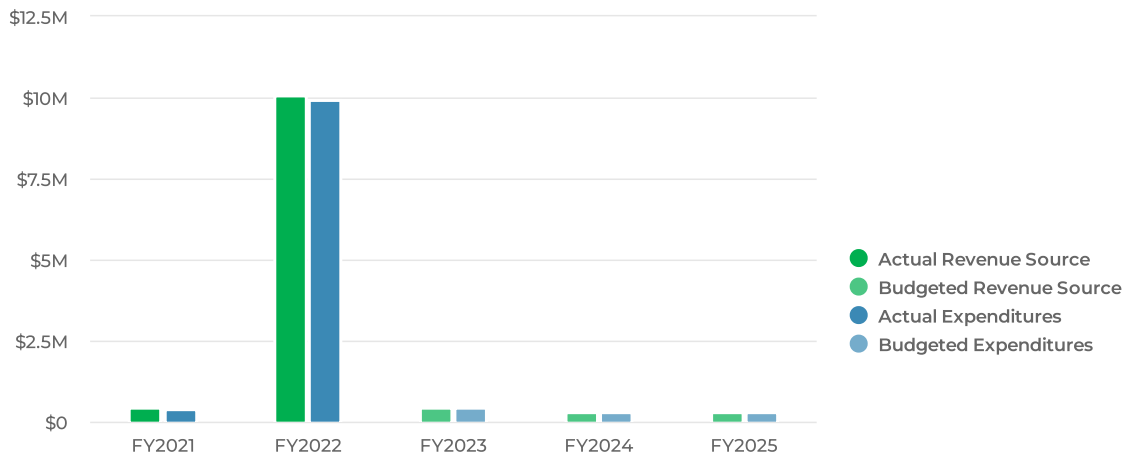
GO Bond Series B

In May 2012, the City issued Series B, General Obligation Bonds in the amount of \$10,000,000 to finance the costs of acquiring and constructing parks, library improvements, and pool and safety improvements within the City.

In May 2021, the City Council authorized the refinancing of the Series B General Obligation Bonds to take advantage of lower interest rates. The bonds were sold on June 30, 2021. As a result of the sale, the City was able to achieve over \$1.1 million net present value savings, or 13.3% of the refunded par. Interest and principal payments are payable from ad valorem property tax levied by the City and collected by the County.

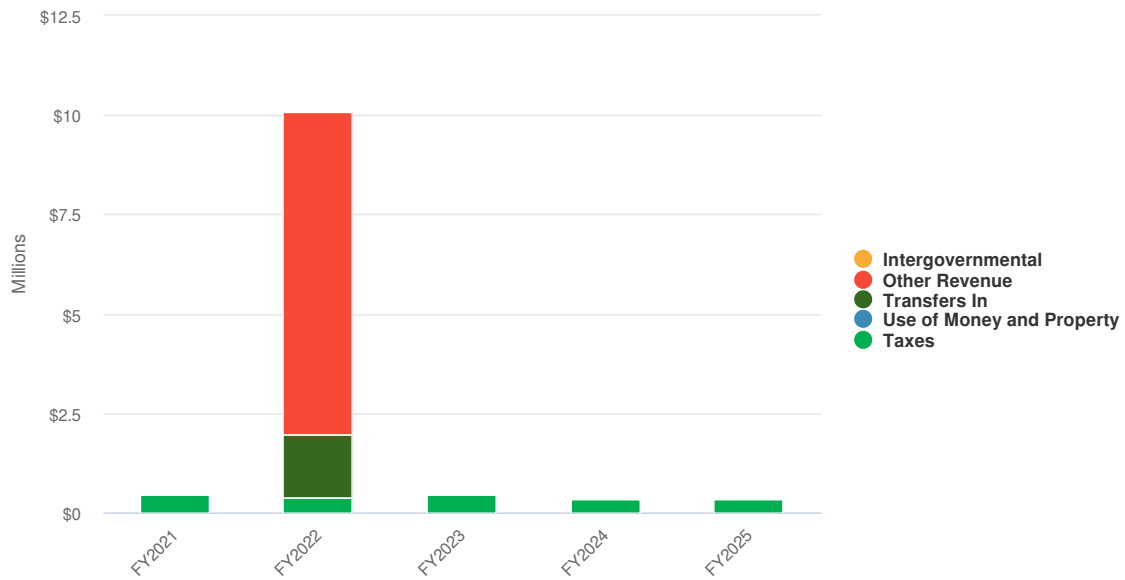
Summary

The City of Martinez is projecting \$333.53K of revenue in FY2024, which represents a 25.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 24.9% or \$110.69K to \$333.53K in FY2024.



Revenues by Source

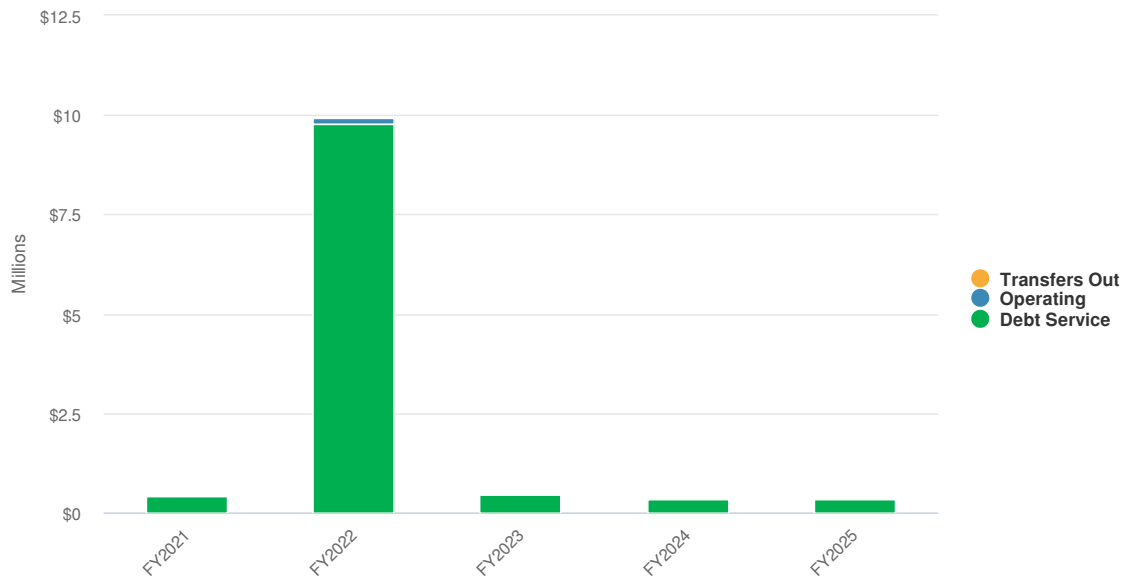
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source						
Taxes	\$388,340	\$443,018	\$331,030	\$331,030	\$332,505	-\$111,988
Intergovernmental	\$2,434	\$0	\$0	\$0	\$0	\$0
Use of Money and Property	\$4,704	\$2,500	\$2,500	\$2,500	\$2,500	\$0
Other Revenue	\$8,109,739	\$0	\$0	\$0	\$0	\$0
Transfers In	\$1,581,257	\$0	\$0	\$0	\$0	\$0
Total Revenue Source:	\$10,086,473	\$445,518	\$333,530	\$333,530	\$335,005	-\$111,988

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Operating	\$159,422	\$2,500	\$2,500	\$2,500	\$2,500	\$0
Debt Service	\$9,766,984	\$441,718	\$331,030	\$331,030	\$332,505	-\$110,688
Transfers Out	\$41,214	\$0	\$0	\$0	\$0	\$0
Total Expense Objects:	\$9,967,619	\$444,218	\$333,530	\$333,530	\$335,005	-\$110,688

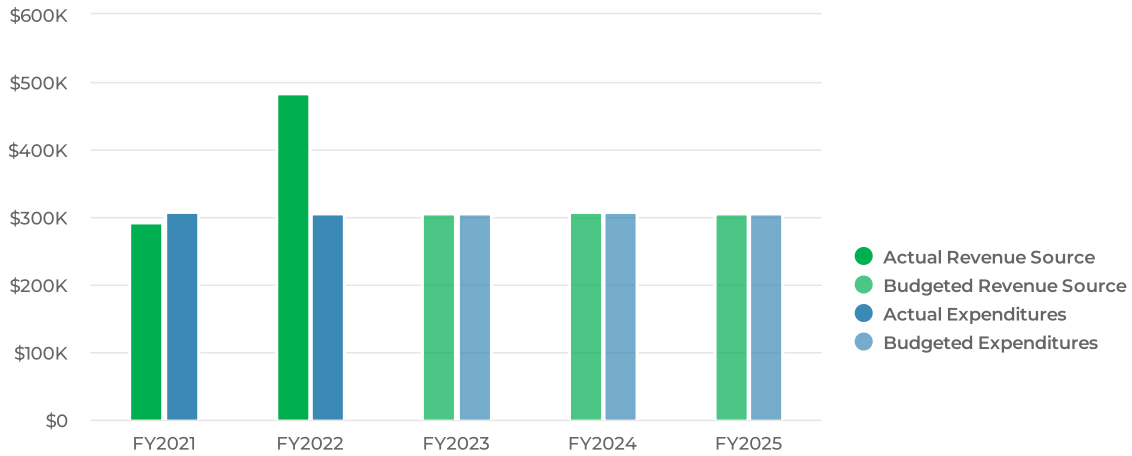


GO Bond Series C

The fund accounts for funds received and used for payment of debt service on the 2008 Series C General Obligation Bond issued November 2017. The Series C bonds totalled \$5 million. Interest and principal payments are payable from ad valorem property tax levied by the City and collected by the County.

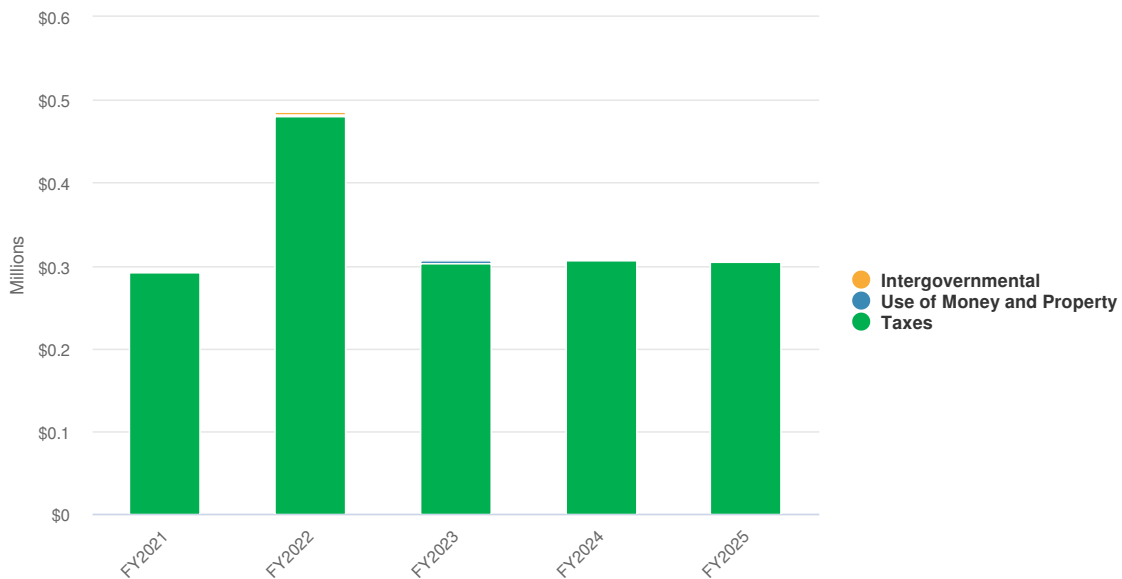
Summary

The City of Martinez is projecting \$308.62K of revenue in FY2024, which represents a 1% increase over the prior year. Budgeted expenditures are projected to increase by 1% or \$3K to \$308.62K in FY2024.



Revenues by Source

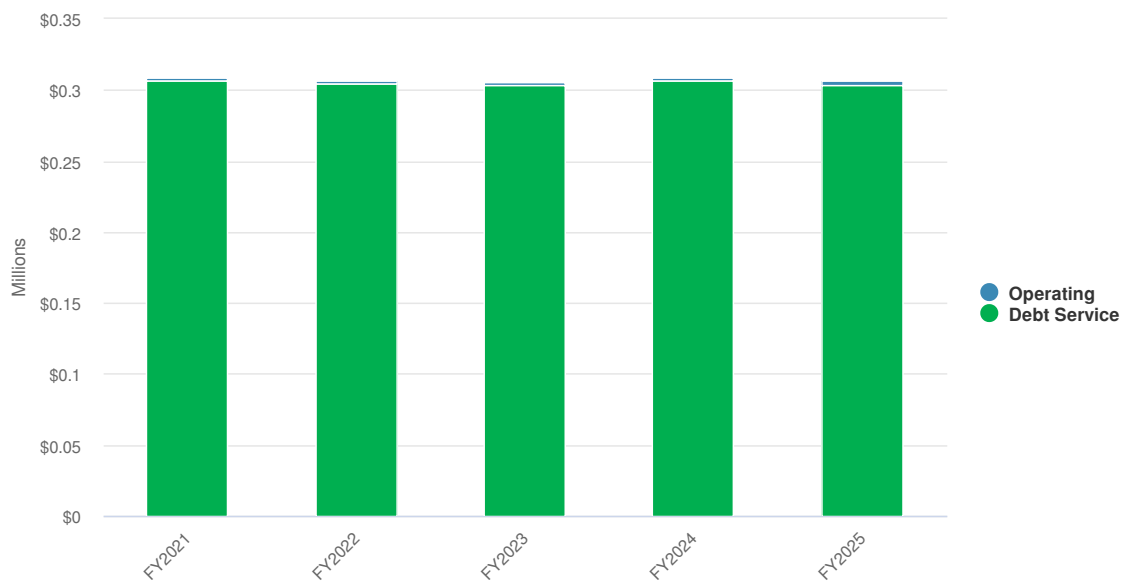
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Revenue Source						
Taxes	\$481,072	\$303,119	\$306,119	\$306,119	\$303,744	\$3,000
Intergovernmental	\$3,297	\$0	\$0	\$0	\$0	\$0
Use of Money and Property	\$851	\$2,500	\$2,500	\$2,500	\$2,500	\$0
Total Revenue Source:	\$485,221	\$305,619	\$308,619	\$308,619	\$306,244	\$3,000

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Operating	\$1,940	\$2,500	\$2,500	\$2,500	\$2,500	\$0
Debt Service	\$304,744	\$303,119	\$306,119	\$306,119	\$303,744	\$3,000
Total Expense Objects:	\$306,684	\$305,619	\$308,619	\$308,619	\$306,244	\$3,000

DEPARTMENTS/ENTERPRISE OPERATIONS/ INTERNAL SERVICES



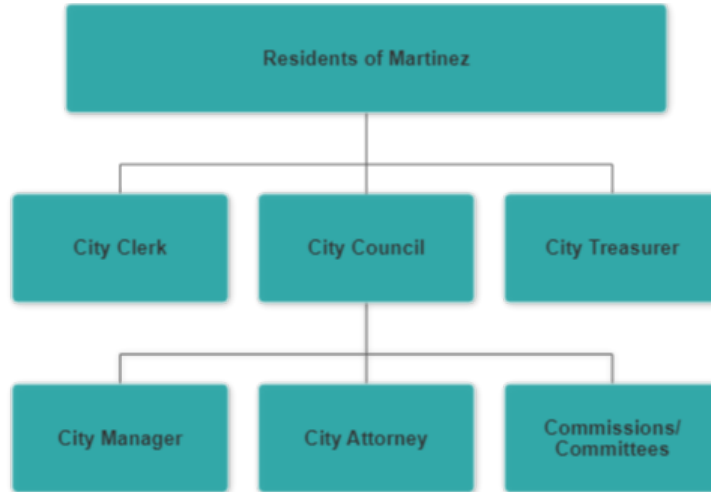
General Government

General Government is a high-level function that includes City Council, City Clerk's Office, City Attorney's Office (a contracted service), City Treasurer, and the City Manager's Office. Staff from sections support overall operational management, communication and community outreach, legislative affairs and policy direction, records administration, legal services, and a variety of non-departmental services. The City Council, including the Mayor, City Clerk and City Treasurer, are elected positions.



Tony Jetland and his kites on the scene at the waterfront.

Organization Chart



Department Budgeted Staff

	2021-22	2022-23	2023-24	2024-25
City Manager	1.0	1.0	1.0	1.0
Executive Assistant to City Manager	-	-	1.0	1.0
Deputy City Clerk	1.0	-	-	-
Assistant City Clerk	-	1.0	1.0	1.0
Human Resources Technician	0.5	0.5	-	-
	2.5	2.5	3.0	3.0

City Council

The Martinez City Council is comprised of the Mayor who is elected at large while the four remaining members of the City Council are elected by district. The City Council is the legislative and policy-making body for the City responsible for representing the residents of Martinez, providing policy direction to the City Manager and City Attorney, and enacting City ordinances. The City Council sets high-level goals that are responsive to community and organizational needs, and adopts a two-year budget to support the implementation of those goals. The City Council has six advisory bodies that report to it including the Planning Commission; Parks, Recreation, Marina and Cultural Commission; Cemetery Commission; and, Veterans Commission.

See the Introduction Section for the City Council's Goals for FY 2023-25..

City Treasurer

The City Treasurer, a part-time elected official of the City of Martinez, is charged with ensuring the integrity and fidelity of City finances and signing all checks issued by the City.

City Clerk

The City Clerk's Office is entrusted with the responsibility of recording the decisions of and facilitating the conduct of business by the City Council; responsible for the preparation of agendas and minutes; and ensures compliance with legal noticing requirements. The City Clerk serves as the Elections Official for the conduct of general municipal and special elections; responding to requests for public records; maintenance of the City's Municipal Code; management of the citywide records management program; and acts as Filing Officer for all requirements of the Political Reform Act and the Fair Political Practices Commission.

City Attorney

The City Attorney provides the City Council, City Manager, and all City programs with the legal advice and representation they request or require in order to provide service to the public. The City Attorney also is responsible for advising or taking appropriate steps to reduce the risks of various City activities, and for assisting in the administration and enforcement of laws, regulations, and City programs. The City Attorney's regular duties include: representing the City in legal matters and providing advice as requested on a variety of issues and concerns; attending City Council meetings to provide expert counsel, clarification, and interpretation; and providing information and assistance to City staff as needed to support program and service delivery efforts. City Attorney services are provided to the City of Martinez on a contractual basis.

City Manager

The City Manager is appointed by the City Council. The City Manager develops and evaluates policies to meet the policy objectives established by the City Council for the greater Martinez community. The City Manager's Office provides leadership in the administration of the City's budget, policies and goals as directed by the City Council; supports the effective management of City operations and administration; implements citywide communication and community outreach programs; and, promotes the City's interests in interactions with Bay Area cities, the Martinez Unified School District, and other governmental agencies and organizations. The City Manager's Office oversees various programs, including lease management, Solid Waste & Recycling; Risk Management; and, Contract/Franchise Agreements.

Accomplishments and Objectives

Fiscal Years 2021-23 Accomplishments

- City Council hired City Manager Michael Chandler effective January 5, 2023.
- City Manager hired and/or promoted the following members to the City's executive team -- Assistant City Manager Lauren Sugayan, Police Chief Andrew White, City Engineer Joe Enke and Community & Economic Development Director Jill Bergman.
- Completion of a Master Fee Schedule Update.
- Implementation of online campaign filing and reporting.
- Updated Conflict of Interest Code.
- Appointment of the Anti-Racism & Discrimination and Pro-Equity & Inclusion Task Force to conduct community outreach and identify opportunities to enhance diversity, equity and inclusion within the City organization.
- New expanded communications and community outreach measures, such as the City's e-newsletter, are reaching larger segments of the population.
- Transitioned City Council and Commission meetings to a hybrid virtual/in-person format.
- Carried out Phase 1 of City Hall office improvements, including installation of a new HVAC system and workspace renovation in one area.
- Successfully organized the November 2022 General Election and the appointment process for District 3.

Fiscal Years 2023-25 Objectives

- Implement new records retention policy, including destruction and/or archiving of paper and digital documents.
- Prepare the industrial safety ordinance for City Council consideration, and provide ongoing support on the Martinez Refining Company investigation.
- Implement recommendations of the Anti-Racism & Discrimination and Pro-Equity & Inclusion Task Force.
- Carry out 2024 Municipal election.
- Hire Executive Assistant/Public Information Officer, and maintain citywide communications.
- Bolster Risk Control and Employee Safety Programs.
- Carry out Phase 2 of City Hall office improvements, which includes a roof replacement and additional workspace renovations.
- Support citywide teambuilding and workplace culture initiatives.

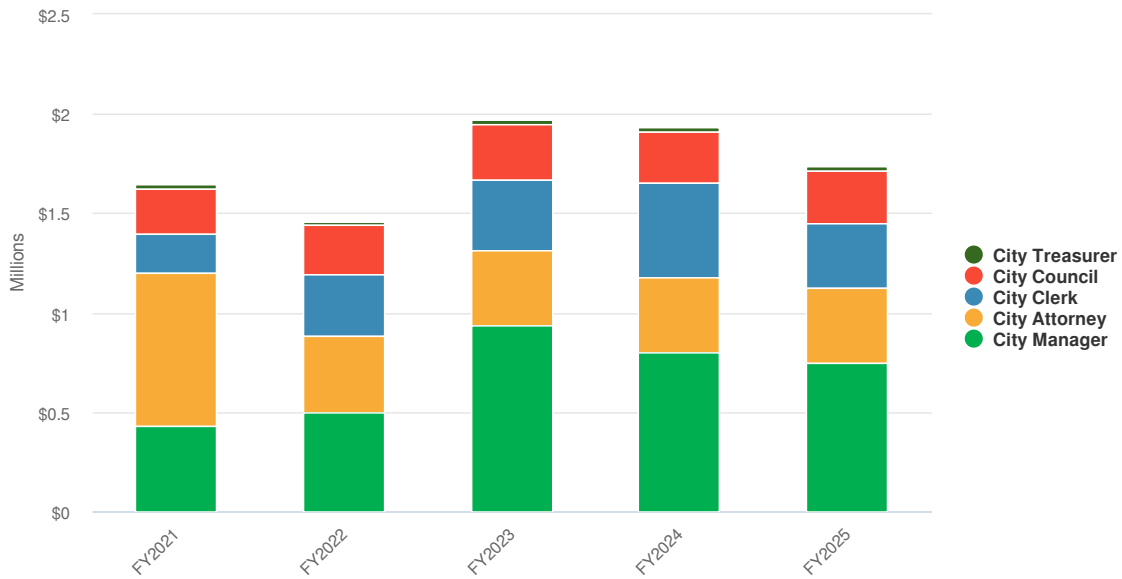


Expenditures Summary

\$1,931,567 **-\$37,799**
 (-1.92% vs. prior year)

Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Expenditures					
General Government					
City Council					
Labor	\$123,225	\$127,153	\$112,540	\$114,269	-\$14,613
Operating	\$68,083	\$125,441	\$110,049	\$116,602	-\$15,392
Indirect Costs	\$56,856	\$24,006	\$35,824	\$35,824	\$11,818
Total City Council:	\$248,165	\$276,600	\$258,413	\$266,695	-\$18,187
City Clerk					
Labor	\$172,851	\$201,074	\$199,176	\$200,353	-\$1,898
Operating	\$167,408	\$173,415	\$302,202	\$146,760	\$128,787
Indirect Costs	-\$28,206	-\$19,255	-\$27,250	-\$27,250	-\$7,995
Total City Clerk:	\$312,053	\$355,234	\$474,128	\$319,863	\$118,894



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
City Treasurer					
Labor	\$19,442	\$20,385	\$20,695	\$20,677	\$310
Operating	\$407	\$1,455	\$1,348	\$1,331	-\$107
Total City Treasurer:	\$19,849	\$21,840	\$22,043	\$22,008	\$203
City Manager					
Labor	\$443,240	\$709,661	\$536,761	\$540,932	-\$172,900
Operating	\$237,642	\$301,797	\$305,730	\$252,675	\$3,933
Direct		-\$46,634	\$0	\$0	\$46,634
Indirect Costs	-\$180,177	-\$29,132	-\$43,508	-\$43,508	-\$14,376
Total City Manager:	\$500,705	\$935,692	\$798,983	\$750,099	-\$136,709
City Attorney					
Operating	\$380,384	\$420,000	\$420,000	\$420,000	\$0
Indirect Costs	\$0	-\$40,000	-\$42,000	-\$42,000	-\$2,000
Total City Attorney:	\$380,384	\$380,000	\$378,000	\$378,000	-\$2,000
Total General Government:	\$1,461,156	\$1,969,366	\$1,931,567	\$1,736,665	-\$37,799
Total Expenditures:	\$1,461,156	\$1,969,366	\$1,931,567	\$1,736,665	-\$37,799

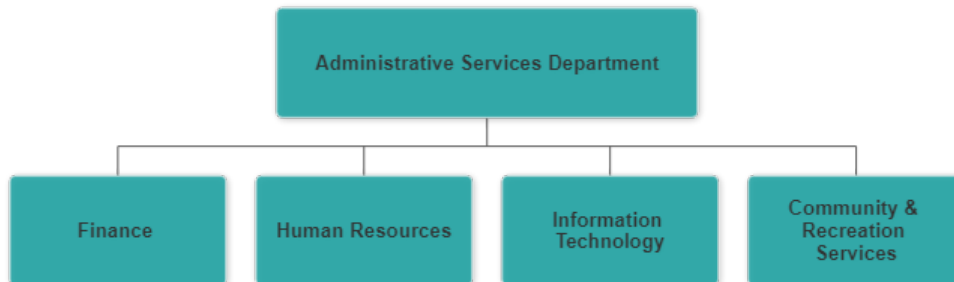
Administrative Services Department

The Administrative Services Department is charged with the overall administration of several City programs, including Financial Management; Human Resources; Information Systems; and, Community and Recreation Services.



Bagpipe procession at the John Muir Birthday Earth Day Event.

Organization Chart



Department Budgeted Staff

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Assistant City Manager	1.0	1.0	1.0	1.0
Deputy City Manager	1.0	-	-	-
Senior Management Analyst	1.0	1.0	1.0	1.0
Management Analyst	1.0	1.0	-	-
Human Resources Manager	-	1.0	1.0	1.0
Human Resources Analyst	1.0	1.0	1.0	1.0
Human Resources Technician	1.5	1.5	2.0	2.0
Finance Director	1.0	1.0	1.0	1.0
Senior Accountant	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	2.0	2.0
Senior Account Technician	2.0	2.0	2.0	2.0
Account Technician III	3.0	2.0	4.0	4.0
Account Technician II	2.0	2.0	1.0	1.0
Information Systems Manager	1.0	1.0	1.0	1.0
Information Systems Specialist	1.0	1.0	1.0	1.0
Admin Aide III	1.0	1.0	1.0	1.0
Recreation Manager	1.0	1.0	1.0	1.0
Recreation Supervisor	1.0	1.0	1.0	1.0
Recreation Coordinator	1.0	1.0	1.0	1.0
Administrative Aide III	1.0	1.0	1.0	1.0
Park Caretaker II	1.0	1.0	1.0	1.0
Senior Center Supervisor	1.0	1.0	1.0	1.0
Senior Center Coordinator	1.0	1.0	1.0	1.0
	26.5	25.5	27.0	27.0

Finance Division

Finance prepares and monitors the biennial budget and Annual Comprehensive Financial Report (CAFR), coordinates annual and special audits, prepares annual State reports, issues fiscal status reports, and calculates the annual appropriation limit. Finance provides support services to other departments, including general accounting, budget preparation, accounts payable, and, accounts receivable. In addition, Finance administers the City's treasury and revenue operations, manages debt service, maintains the general ledger, issues business licenses and parking permits, applies job costing, staffs the public cashier counter, and processes billing and collection of water revenues. Finance monitors the City's capital improvement budget and coordinates major capital financing transactions.

Human Resources Division

Human Resources (HR) provides support services to all departments including recruitment and retention, new employee orientations, labor relations, employee benefit administration, payroll, workers' compensation claims, staff training and development, and maintenance of official personnel records. Human Resources ensures compliance with State and Federal laws, Civil Service Rules, City policies, and various memorandums of understanding. The Division works closely with the Municipal Pooling Authority, of which the City is a member, coordinates with the International City/County Management Association (ICMA), the City's deferred compensation administrator, and CalPERS, the California Public Employees' Retirement System.

Information Systems Division

The Information Technology Division supports, maintains and enhances Citywide technology services related to the Wide and Local Area Network (WAN/LAN), computer hardware, software applications, data communications, telecommunications, security solutions, and the website. Information Systems is an Internal Service Fund for accounting and monitoring purposes and includes the City's hardware, software and staff support. It also manages maintenance contracts with outside vendors for computer hardware and software.

Information Technology staff support and maintain systems at the following locations:

- City Hall
- Martinez Police Department
- Annex
- Corporation Yard
- Rankin Aquatic Center
- Senior Center
- Water Treatment Plant

Community and Recreation Services Division

The Community and Recreation Services Division consists of recreation services for residents of all ages. Programs and activities carried out by Community and Recreation Services staff include special events coordinated by both outside groups and staff; picnic and pool cabana rentals; year-round camps for Martinez youth; senior services and activities; sport field management; and, aquatic programs. The division is also responsible for a wide range of administrative functions, including marketing and communications of program offerings, cultural event grants, customer service, and registration management. Community and Recreation Services provides staff support to the Cemetery; Parks, Recreation, Marina, and Cultural (PRMCC); and Veteran's commissions.

Community and Recreation Services staff support programming and maintenance at the following facilities:

- 15 ballfields and 4 concession stands
- 17 parks
- Alhambra Cemetery
- Golden Hills Park Building
- Kiwanis Youth Center
- Nancy Boyd Park Building
- Rankin Aquatic Center
- City Hall Annex
- Senior Center

Accomplishments and Objectives

Fiscal Years 2021-23 Accomplishments

Finance:

- Structured the purchase and parcel tax funding for 297 acres open space (Alhambra Highlands).
- Issued \$8.875 million in new money and refunded \$3.2 million of Water Revenue bonds for Water System improvements (Ozone Project).
- Completed Annual Comprehensive Financial Reports for Fiscal Years 2021 and 2022.
- Implemented a digital budgeting book platform (ClearGov) to increase financial transparency.
- Implemented new water billing guidelines to allow use of payment plans to avoid shutoffs

Human Resources:

- Completed implementation of electronic time reporting system for all Management and Local 324 City employees.
- Completed implementation of new features of the Employee Self Service including expense reimbursements.
- Completed over 40 recruitments and facilitated on-boarding of over 40 new City employees.
- Completed planning and testing phase of a new employee on-boarding platform scheduled to go live in the third quarter of 2023.
- Developed proof of concept and completed initial testing of the electronic Personnel Action Form.
- Revitalized employee events previously suspended due to Covid, including the Employee Wellness Fair, Employee Walk and Employee Massage.
- Developed documentation of City's payroll processes and procedures.
- Documented processes and commenced digitizing of current employee personnel records in compliance with the newly adopted Documents Retention Policy.

Information Technology:

- Implementation of Microsoft Office 365.
- Migration to Exchange Online for disaster recovery.
- Implementation of Virtual Private Network (VPN) Solution for remote staff.
- Deployed Security Operations Center (SOC) for 24/7 monitoring and support.
- Initiated citywide patch management solutions for computer devices.
- Implementation of Mobile Device Management (MDM) solution for mobile phones and tablets.
- Launching of new mobile-friendly city website.
- Upgrade of City Council Chambers Video and Audio solutions.
- Implementation of Azure Cloud Solution for City Domain.
- Migration of the City's Document Management Solution to Cloud.
- Deployment of a citywide camera solution for the Martinez Police Department.
- Standardized the cloud-based back-up solution for City Hall and Martinez Police Department domains.

Community & Recreation Services:

- Implemented a reopening plan post-COVID to restore 100% full-service operations in recreation programs.
- Transitioned the Respite Program to a model that serves adults (18 years and older) with disabilities with therapeutic recreation programs.
- Implemented tracking system to capture demographic information of the Senior Citizens' Club members.
- Transitioned to online registration and pay-by-credit card option.
- Expanded communication to recreation audiences including implementation of a new website, e-newsletter, and social media.
- Transitioned to a full-service maintenance contract with East Bay Pool Services to provide maintenance seven days a week; and, carry out a chemical controller upgrade to improve the efficiency of the pool.
- Carried out a pool site assessment to identify a priority list of capital improvement projects for the next five years.

Fiscal Years 2023-25 Objectives

Finance:

- Increase the use of online payment systems to improve efficiency and customer service.



- Implement additional modules in Munis to improve efficiency, including the installation of fixed asset and project budgeting modules.
- Build staff capacity to meet budgeting and accounting demands.
- Implement Water Rate Study and updated fees.
- Implement Impact Fee Study and updated fees.

Human Resources:

- Implement C.A.R.E.S. Task Force plan to enhance workplace culture.
- Implement new hire onboarding system.
- Implement electronic time reporting for all Police Department employees.
- Complete implementation of the NeoGov employee on-boarding platform.
- Transition to paperless employee on-boarding process.
- Implement Skills Survey to facilitate employee engagement and manage exit interviews.
- Review and update City's job classifications and essential job functions statements

Information Technology:

- Upgrade and standardization of City of Martinez Virtual Server System.
- Upgrade and standardization of citywide network infrastructure and Wireless system.
- Implementation of citywide OneDrive Migration.
- Implementation of SharePoint Migration City Hall Domain.
- Implementation of an Emergency Alert System for all City facilities.
- Migration of City's Finance System to Cloud for disaster recovery.

Community and Recreation Services:

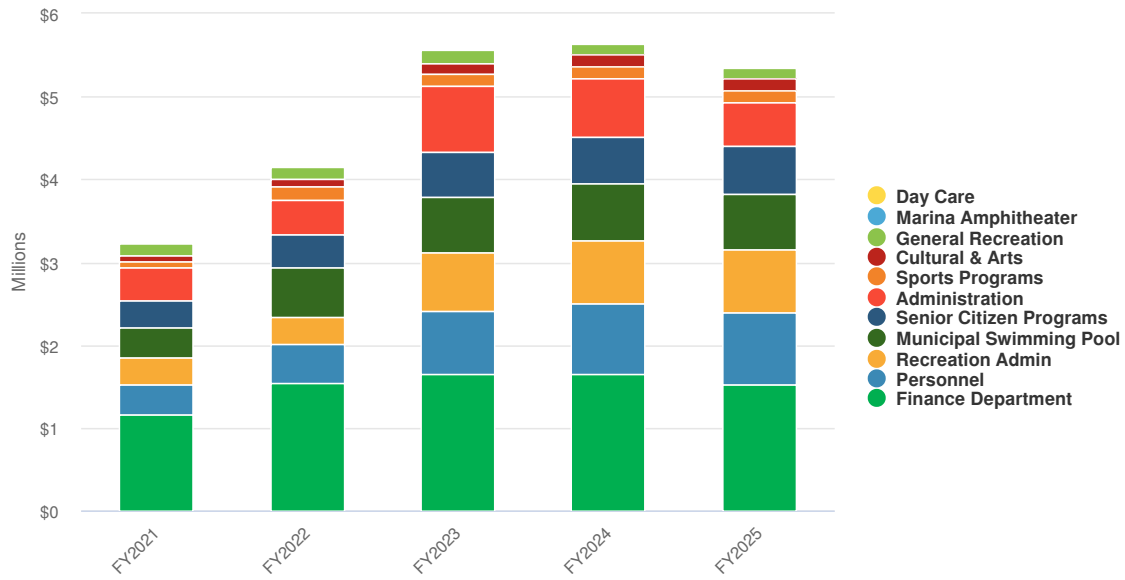
- Conduct fee schedule update and establish a cost recovery policy.
- Explore options in conjunction with the Senior Citizens' Club Board of Directors to formalize an agreement between the parties and update protocols and procedures to define the roles of each entity.
- Develop and implement a senior scholarship program that can be utilized for low-income seniors to participate in classes and programs.
- Finalize the streamlined special event permit and cultural event grant process.
- Implement the pool heater replacement project in Fall 2023, which was identified in the Pool Replacement Capital Improvement Program project.
- Finalize Field User Priority Scheduling Policy.

Expenditures Summary

\$5,650,804 **\$62,009**
(1.11% vs. prior year)

Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. 2023-24 (General Fund) (\$ Change)
Expenditures					
Administrative Services					
Administration					
Labor	\$327,064	\$592,593	\$436,283	\$436,654	-\$155,821
Operating	\$92,171	\$407,525	\$272,275	\$103,440	-\$133,853
Direct		-\$33,096	\$0	\$0	\$33,096
Indirect Costs	-\$11,236	-\$172,929	-\$14,997	-\$14,997	\$157,961
Total Administration:	\$408,000	\$794,093	\$693,561	\$525,097	-\$98,617
Personnel					
Labor	\$342,324	\$543,751	\$609,965	\$610,014	\$61,268
Operating	\$213,523	\$266,680	\$329,752	\$328,604	\$64,543
Indirect Costs	-\$75,068	-\$38,850	-\$83,858	-\$83,858	-\$46,033
Total Personnel:	\$480,779	\$771,581	\$855,859	\$854,760	\$79,778
Finance Department					
Labor	\$952,762	\$1,139,152	\$1,046,683	\$931,268	-\$91,423
Operating	\$674,378	\$690,151	\$614,146	\$605,648	-\$71,130
Direct		-\$108,974	\$0	\$0	\$108,974
Indirect Costs	-\$94,599	-\$72,411	-\$6,826	-\$6,826	\$45,273
Total Finance Department:	\$1,532,540	\$1,647,918	\$1,654,003	\$1,530,090	-\$8,306
Recreation Admin					
Labor	\$168,708	\$422,578	\$486,172	\$494,074	\$64,076



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. 2023-24 (General Fund) (\$ Change)
Operating	\$105,387	\$234,431	\$233,930	\$234,122	\$4,377
Indirect Costs	\$49,326	\$40,115	\$40,630	\$40,630	\$673
Total Recreation Admin:	\$323,420	\$697,124	\$760,732	\$768,826	\$69,126
Cultural & Arts					
Operating	\$101,921	\$129,450	\$143,250	\$143,979	\$13,800
Total Cultural & Arts:	\$101,921	\$129,450	\$143,250	\$143,979	\$13,800
General Recreation					
Labor	\$127,001	\$130,966	\$88,166	\$88,166	-\$42,800
Operating	\$12,648	\$31,231	\$33,800	\$33,800	\$2,569
Total General Recreation:	\$139,649	\$162,197	\$121,966	\$121,966	-\$40,231
Municipal Swimming Pool					
Labor	\$257,343	\$368,579	\$348,328	\$352,507	-\$20,106
Operating	\$337,978	\$309,477	\$325,013	\$324,986	\$20,750
Total Municipal Swimming Pool:	\$595,322	\$678,056	\$673,341	\$677,493	\$644
Marina Amphitheater					
Operating	\$9,416	\$13,636	\$15,824	\$15,824	\$2,188
Total Marina Amphitheater:	\$9,416	\$13,636	\$15,824	\$15,824	\$2,188
Day Care					
Operating	\$2,391	\$12,904	\$0	\$0	-\$12,904
Total Day Care:	\$2,391	\$12,904	\$0	\$0	-\$12,904
Sports Programs					
Labor	\$18,000	\$16,994	\$16,148	\$16,148	-\$846
Operating	\$143,278	\$125,881	\$139,894	\$129,894	\$12,819
Total Sports Programs:	\$161,278	\$142,875	\$156,042	\$146,042	\$11,973
Senior Citizen Programs					
Labor	\$290,909	\$353,839	\$390,817	\$392,542	\$37,794
Operating	\$119,802	\$185,123	\$185,410	\$184,903	\$2,785
Total Senior Citizen Programs:	\$410,711	\$538,962	\$576,227	\$577,445	\$40,579
Total Administrative Services:	\$4,165,428	\$5,588,796	\$5,650,804	\$5,361,522	\$58,030
Total Expenditures:	\$4,165,428	\$5,588,796	\$5,650,804	\$5,361,522	\$58,030



Police Department

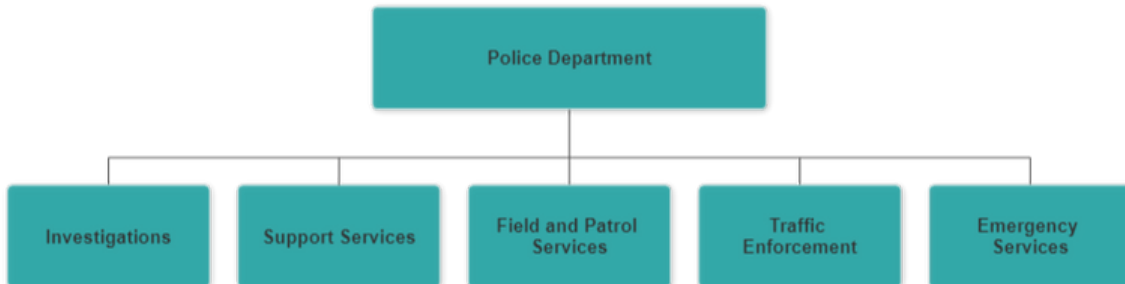
The members of the Police Department are dedicated to providing the highest quality police services in order to enhance community safety and quality of life, protect life and property, and to prevent and reduce crime and the fear of crime through meaningful collaborative community partnerships.

The police department budget is subdivided into the Investigative Services, Support Services, Traffic Enforcement and Fields Services – Patrol Divisions.



Redefining "classic" at a classic car show. Photo courtesy of the Martinez Police Department.

Organizational Chart



Department Budgeted Staff

	2021-22	2022-23	2023-24	2024-25
Police Chief	1.0	1.0	1.0	1.0
Executive Assistant to the Chief	1.0	1.0	1.0	1.0
Police Captain	1.0	1.0	1.0	1.0
Dispatch Supervisor	1.0	1.0	1.0	1.0
Dispatcher	7.0	7.0	7.0	7.0
Records Supervisor	1.0	1.0	1.0	1.0
Records Clerk	2.0	2.0	2.0	2.0
Police Assistant	3.0	4.0	4.0	4.0
Police Lieutenant	2.0	2.0	2.0	2.0
Police Sergeant	6.0	6.0	6.0	6.0
Officer	27.0	27.0	27.0	27.0
	52.0	53.0	53.0	53.0

Investigative Services Division

Investigative Services is responsible for conducting complex investigations into various types of criminal activity. This bureau is typically comprised of highly skilled and trained detectives who have experience in a variety of investigative techniques and strategies. The focus of the Investigative Services is to identify and apprehend individuals who have committed serious crimes, such as homicide, robbery, and fraud, and conducting follow up on cases originated in patrol. These detectives are often called upon to work closely with other law enforcement agencies to coordinate efforts and share information to solve complex cases. To effectively carry out their duties, members of the Investigative Services are equipped with specialized tools and technology, such as surveillance equipment, forensic analysis tools, and advanced computer software, and undergo extensive training.

Support Services Division

Support Services consists of Dispatch, Records and Professional Standards. Dispatch provides 24/7 communication services to our officers and the community, including answering 9-1-1 calls, dispatching emergency services as needed, as well as answering after hours calls for city utilities. Records is responsible for maintaining all agency records, including incident reports and arrest records, serving the public at the front counter, and managing the release of all police records. Professional Standards coordinates all department training, ensuring all members are properly trained and equipped with the knowledge and skills they need to effectively carry out their duties. The unit supports policy and procedure development, coordinates internal investigations, and oversees other department programs with the highest level of integrity, accountability, and professionalism.

Traffic Enforcement Division

Traffic Enforcement is responsible for dedicated enforcement of traffic laws, including parking regulations, and promoting public safety on the roads. The primary focus of sworn staff assigned to this bureau is to prevent traffic collisions and reduce traffic-related injuries and fatalities. This is accomplished by conducting regular traffic patrols, responding to traffic incidents, investigating major crashes, and issuing citations for traffic violations. The non-sworn staff conduct parking enforcement, vehicle abatement and deploy speed sensing trailers, amongst other support duties.

Field Services Division

Field and Patrol Services is comprised of uniformed officers who patrol Neighborhood Policing Areas (NPAs) and provide the first line of response to emergency and non-emergency calls. Officers are responsible for maintaining a visible presence, deterring, and investigating criminal activity and establishing positive relationships with the community. Officers are expected to address issues impacting their NPAs, including participating in Neighborhood Watch meetings, group discussions, foot patrol, park patrols, and bicycle patrols. The NPA approach seeks to expand partnerships with individuals, businesses, and the community as a whole.

Emergency Services Division

Emergency Services is responsible for citywide emergency preparedness and emergency services response. The division's main focus is to ensure that the city is equipped to handle a range of emergency situations, including natural disasters, acts of terrorism, and other critical incidents. The division coordinates training of employees, collaboration with stakeholders and support of the Community Emergency Response Team. In an emergency, the Police Department has the responsibility of taking the lead in all citywide emergency services and coordinating with other agencies such as County Fire Department and the Sheriff's Office.

Accomplishments and Objectives

Fiscal Years 2021-23 Accomplishments

- Replacement of body-worn cameras with expansion to in-car cameras.
- Implementation of building improvements for general ADA improvement and increased functionality for Police Department staff.
- Implementation of City-wide public safety camera system.
- Implementation of the California Incident Based Reporting System (CIBRS).
- Implementation of the Racial and Identity Reporting Act.
- Expansion of the City-Wide License Plate Reader Hardware for Crime Analysis/Solving.
- Streamlining of hiring process and filled multiple vacant positions.
- Construction of a sleep room for commuter employees held over on shifts.

Fiscal Years 2023-25 Objectives

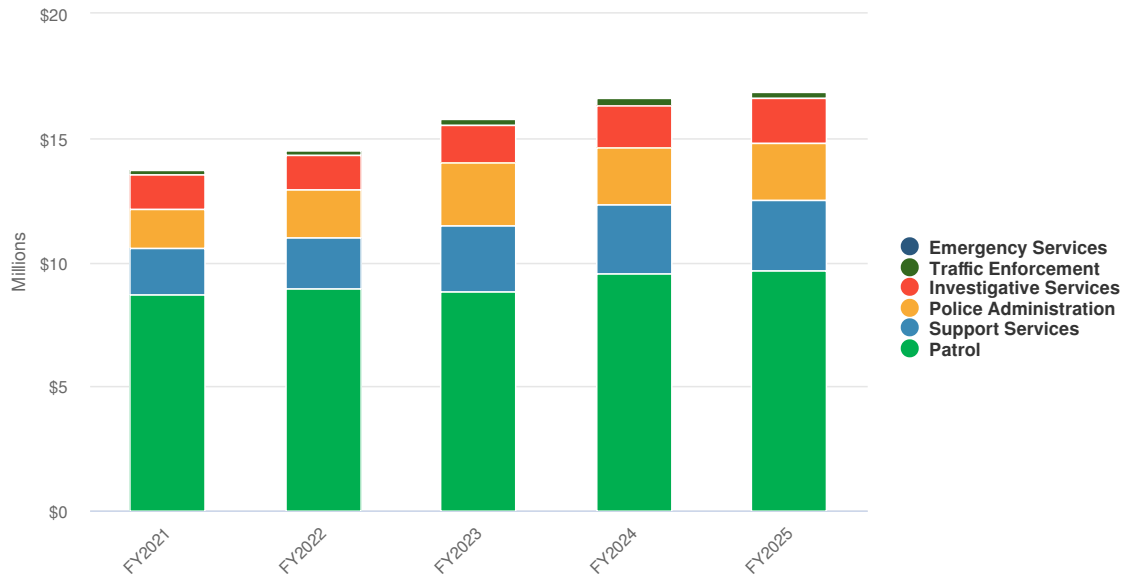
- Replace current police radios, which have reached the end of their service life, and implement technology to improve organizational efficiency.
- Build capacity to meet baseline services, including retention, recruitment, and staff capacity building of workforce.
- Update Department policies and procedures to industry best practices.
- Implement smart policing initiatives and physical building renovations to support a developing workforce.
- Revitalize special assignments that support community interests upon full restaffing of workforce.
- Develop capacity to carry out crime analysis to understand trends and develop strategies that address the public's fear of crime.

Expenditures Summary

\$16,670,715 **\$872,940**
(5.53% vs. prior year)

Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Expenditures					
Public Safety					
Police Administration					
Labor	\$481,429	\$508,580	\$532,237	\$511,942	\$24,160
Operating	\$1,177,559	\$1,764,870	\$1,595,885	\$1,599,040	-\$165,954
Capital	\$0	\$40,000	\$0	\$0	-\$40,000
Indirect Costs	\$248,857	\$202,389	\$204,988	\$204,988	\$3,392
Total Police Administration:	\$1,907,844	\$2,515,839	\$2,333,110	\$2,315,970	-\$178,402
Investigative Services					
Labor	\$1,137,357	\$1,241,556	\$1,335,253	\$1,382,793	\$94,924
Operating	\$289,535	\$287,625	\$351,576	\$389,159	\$68,082
Total Investigative Services:	\$1,426,893	\$1,529,181	\$1,686,829	\$1,771,952	\$163,006
Support Services					
Labor	\$1,828,271	\$2,251,220	\$2,287,102	\$2,291,011	\$37,877
Operating	\$241,769	\$422,015	\$507,334	\$539,516	\$95,144
Capital	\$0	\$7,500	\$7,500	\$7,500	\$0
Direct		-\$19,968	-\$19,968	-\$19,968	\$0
Total Support Services:	\$2,070,040	\$2,660,767	\$2,781,968	\$2,818,059	\$133,021
Traffic Enforcement					
Labor	\$106,270	\$253,642	\$114,885	\$114,917	-\$138,651



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Operating	\$56,561	\$58,072	\$153,795	\$157,214	\$96,116
Direct		-\$78,792	\$0	\$0	\$78,792
Total Traffic Enforcement:	\$162,831	\$232,922	\$268,680	\$272,131	\$36,257
Patrol					
Labor	\$7,881,415	\$7,757,071	\$8,051,380	\$8,366,779	\$292,394
Operating	\$1,098,528	\$1,061,475	\$1,434,382	\$1,271,798	\$378,511
Capital	\$10,913	\$15,000	\$45,300	\$45,300	\$30,300
Direct	-\$52,044	\$0	\$0	\$0	\$0
Total Patrol:	\$8,938,812	\$8,833,546	\$9,531,062	\$9,683,877	\$701,205
Emergency Services					
Operating	\$15,548	\$25,520	\$69,066	\$69,066	\$43,546
Total Emergency Services:	\$15,548	\$25,520	\$69,066	\$69,066	\$43,546
Total Public Safety:	\$14,521,968	\$15,797,775	\$16,670,715	\$16,931,055	\$898,633
Total Expenditures:	\$14,521,968	\$15,797,775	\$16,670,715	\$16,931,055	\$898,633

Community & Economic Development Department

This Department is charged with managing the City's Economic Development, Planning, Code Enforcement, and Building functions. The Department also manages sustainability programs and and Marina Services.



A beautiful fall night at the annual Martini Festival in Ignacio Plaza.

Organizational Chart



Department Budgeted Staff

	2021-22	2022-23	2023-24	2024-25
Community & Economic Development Director	-	1.0	1.0	1.0
Management Analyst	-	-	1.0	1.0
Planning Manager	1.0	1.0	1.0	1.0
Associate Planner	2.0	3.0	2.0	2.0
Planning Technician			1.0	1.0
Senior Building Inspector	-	-	2.0	2.0
Admin Aide III	2.0	2.0	1.0	1.0
City Engineer	1.0	1.0	-	-
Senior Civil Engineer	2.0	2.0	-	-
Associate Civil Engineer		1.0		
Chief Building Official	-	1.0	1.0	1.0
Permit Technician II	-		2.0	2.0
Code Enforcement Inspector	-	-	2.0	2.0
	8.0	12.0	14.0	14.0

Economic Development Division

Economic Development focuses on downtown revitalization, strengthening the citywide economy, and promoting the City as an attractive destination for businesses, visitors, and investors. We strive to retain and help existing Martinez employers to expand as well as attracting new businesses. Our efforts are through coordination with local and regional business organizations, public agencies, property owners, and business owners. Economic Development responsibilities were managed by the City Manager’s office in recent years but has been taken on by the recently established Community and Economic Development Department.

Planning Division

Planning provides guidance and assistance to property owners, and residents, as well as developers and businesses in navigating the local land use and development regulatory process. This includes homeowners, developers, commercial and industrial property owners and developers. Planning Division staff assists the public with permit processing and interpretation of City regulations and policies related to the subdivision and zoning ordinances. Planning works hand in hand with Economic Development to help new businesses locate and existing businesses remain and grow in the City. In long-range planning, staff provides assistance to the Planning Commission, the City Council, advisory committees, and community groups involved directly or indirectly with land use and development policy, including updates to the General Plan, Zoning Ordinance. Staff also works with residents, business and property owners, community groups, developers, other City departments/divisions, and outside agencies with community development challenges and opportunities.

Building Division

This division coordinates and monitors review, plan checking, City approval, permit issuance, inspection, code compliance, and acceptance processes for all building construction activities. Staff assists the public at the service counter and helps design professionals with project submittals.

Code Enforcement Division

The Code Enforcement Division is responsible for the enforcement of violations of the Martinez Municipal Code, where they investigate land use, property maintenance, and other health and safety complaints. Staff works with property owners to correct violations, which improves property values and the environment. Code Enforcement staff works with other agencies to investigate complaints including the Contra Costa County Fire Protection District, Contra Costa County Environmental Health, both Sanitation Districts (Central Contra Costa Sanitary District and Mt. View Sanitary District), the City Attorney and District Attorney’s offices, and the Police Department.

Expenditures Summary



\$3,529,196 **\$1,106,195**
(45.65% vs. prior year)



Accomplishments and Objectives

Fiscal Years 2021-23 Accomplishments

Planning:

- Adopted the General Plan 2035 and the accompanying Environmental Impact Report, superseding the 1973 General Plan.
- Submitted the 2023-2031 Housing Element to the California Department of Housing and Community Development for review and certification.
- Adopted the 2022 California Building Standards Code, including the California Building Code, California Residential Code, California Electrical Code, California Mechanical Code, California Plumbing Code, California Energy Code, California Fire Code, and the California Green Building Standards Code.
- Hired a Planning Manager and filled planning staff positions.
- Prepared the Draft Waterfront Marina Trust Land Use Plan.
- Completed the Downtown Parking Study.
- Created and administered a small microbusiness grant program.
- Approved Planning entitlements for notable applications, including the 183-unit Amare Apartments, Sunrise Self-Storage, and the 12-unit Portside Lofts projects.
- Successfully transitioned the Outdoor Dining and Retail Program to a permanent program offered from Spring to Fall.
- Provided Downtown Martinez & Company and the Martinez Chamber of Commerce with additional funding support.

Building:

- Issued approximately 2,712 permits and conducted final inspections for 2,445 permits.
- Double the number of permit staff.
- Began investigating the ability to take online payments for specific permit types.

Code Enforcement:

- Responded to contacts from community members, resulting in over 955 Code Enforcement Cases with 185 cases resulting in formal enforcement action.
- Maintained a 97% closure rate of Code Enforcement Cases.

Fiscal Years 2023-25 Objectives

Planning:

- Commence implementation of the Waterfront Marina Trust Land Use Plan.
- Update the City's accessory dwelling unit regulations and develop incentives to help fulfill affordable housing requirements.
- Update forms and templates, digitize documents, and transition to online services.

Building:

- Participate in process mapping for the division to streamline the development review process.
- Hire Chief Building Official.
- Continue discussions to develop an online permit/payment process to improve service delivery.

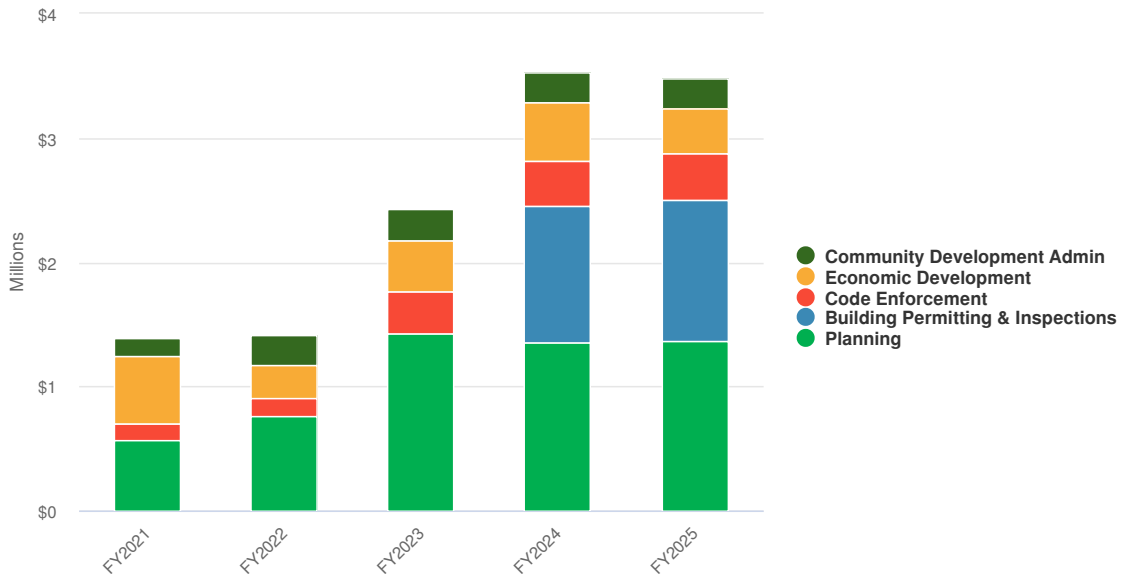
Economic Development:

- Strengthen contracts and strategic partnerships with Chamber and Downtown Martinez & Co.
- Develop business recruitment, retention and concierge program.
- Initiate development of a Unified Marketing and Branding program for the City.
- Hired new Community and Economic Development Director
- Complete negotiations with Martinez Historical Society for use of Old Train Depot



Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Expenditures					
Community Development					
Code Enforcement					
Labor	\$107,288	\$315,194	\$300,678	\$311,215	-\$14,516
Operating	\$36,444	\$33,322	\$37,244	\$37,404	\$3,922
Indirect Costs	\$0	\$0	\$27,660	\$27,660	\$27,660
Total Code Enforcement:	\$143,732	\$348,516	\$365,582	\$376,279	\$17,066
Community Development Admin					
Labor	\$203,317	\$228,890	\$198,678	\$198,948	-\$30,212
Operating	\$34,810	\$21,326	\$34,773	\$36,881	\$13,447
Indirect Costs	\$0	\$0	\$7,371	\$7,371	\$7,371
Total Community Development Admin:	\$238,126	\$250,216	\$240,822	\$243,200	-\$9,394
Economic Development					
Labor	\$21,179	\$15,421	\$189,083	\$189,458	\$173,662
Operating	\$252,186	\$380,670	\$286,240	\$175,352	-\$94,430
Indirect Costs	\$0	\$7,250	\$0	\$0	-\$7,250
Total Economic Development:	\$273,364	\$403,341	\$475,323	\$364,810	\$71,982
Planning					
Labor	\$350,581	\$835,867	\$881,380	\$887,825	\$45,513



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Operating	\$393,492	\$578,537	\$466,074	\$464,661	-\$112,463
Capital	\$0	-\$4,399	\$0	\$0	\$4,399
Indirect Costs	\$13,431	\$10,923	\$11,106	\$11,106	\$183
Total Planning:	\$757,505	\$1,420,928	\$1,358,560	\$1,363,592	-\$62,368
Building Permitting & Inspections					
Labor	\$0	\$0	\$865,414	\$889,734	\$865,414
Operating	\$0	\$0	\$223,495	\$248,231	\$223,495
Total Building Permitting & Inspections:	\$0	\$0	\$1,088,909	\$1,137,965	\$1,088,909
Total Community Development:	\$1,412,728	\$2,423,001	\$3,529,196	\$3,485,846	\$1,106,195
Total Expenditures:	\$1,412,728	\$2,423,001	\$3,529,196	\$3,485,846	\$1,106,195

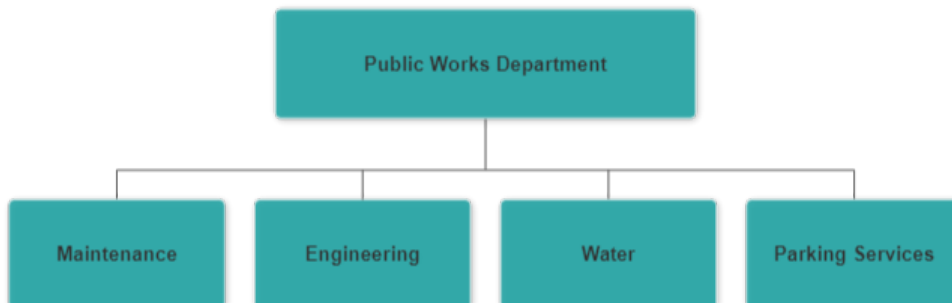
Public Works Department

The Public Works Department is charged with managing Engineering, Public Works Maintenance, and the Water System. This includes Construction Management; Parks, Streets, and Water System Maintenance; Fleet Management; Water System Treatment; Water System Distribution; Water Quality and Availability; Water Inspection and Security; and Parking Meter Collections programs.



The Main Street mural provides a good place to take a break from your afternoon ride.

Organizational Chart



Department Budgeted Staff

	2021-22	2022-23	2023-24	2024-25
Public Works Director/City Engineer	1.0	1.0	1.0	1.0
Deputy Public Works Director	1.0	-	-	-
Assistant City Engineer	-	-	1.0	1.0
Senior Civil Engineer	-	-	1.0	1.0
Associate Engineer	-	-	2.0	2.0
Engineering Technician	-	-	1.0	1.0
Administrative Aide III	-	-	1.0	1.0
Senior Construction Inspector	1.0	1.0	1.0	1.0
Senior Building Inspector	2.0	2.0	-	-
Code Enforcement Inspector	1.0	2.0	-	-
Permit Technician II	1.0	2.0	-	-
Public Works Superintendent	1.0	1.0	1.0	1.0
Account Technician II	1.0	1.0	1.0	1.0
Park Supervisor	1.0	1.0	1.0	1.0
Park Lead Caretaker	3.0	3.0	3.0	3.0
Park Caretaker	8.0	8.0	8.0	8.0
Senior Custodian	1.0	1.0	1.0	1.0
Maintenance Supervisor	1.0	1.0	1.0	1.0
Maintenance Lead Worker	3.0	3.0	3.0	3.0
Maintenance Worker	5.0	5.0	5.0	5.0
Senior Fleet Mechanic	1.0	1.0	1.0	1.0
Equipment Mechanic	1.0	1.0	1.0	1.0
Water Superintendent	1.0	1.0	1.0	1.0
Accounting Technician II	1.0	1.0	1.0	1.0
Water Plant Maintenance Manager	1.0	1.0	1.0	1.0
Maintenance Lead Worker	1.0	1.0	1.0	1.0
Senior Instrument Technician	1.0	1.0	1.0	1.0
Water Plant Operator Supervisor	1.0	1.0	1.0	1.0
Water Plant Operator	6.0	6.0	6.0	6.0
Maintenance Supervisor	1.0	1.0	1.0	1.0
Maintenance Lead Worker	1.0	1.0	1.0	1.0
Maintenance Worker	2.0	2.0	2.0	2.0
Senior Meter Service Worker	1.0	1.0	1.0	1.0
Meter Service Worker	3.0	3.0	3.0	3.0
Meter Repair Worker	1.0	1.0	1.0	1.0
	54.0	55.0	55.0	55.0

Engineering Division

Engineering works with other City departments to design, plan, and construct public facilities including streets, sidewalks, park improvements, storm drains, traffic signals and water systems. In addition, Engineering staff manage the City Clean Water National Pollution Discharge Elimination System (NPDES) Program; apply for annual Community Development Block Grants (CDBG) for infrastructure improvements; establish and maintain Lighting and Landscape Assessment Districts; support the Traffic Safety Committee; review and process development applications; prepare State and Federal capital improvement project grant applications; manage City's transportation capital projects such as the Intermodal Phase III, Measure J, and federally-funded paving projects; and represent City on local/regional boards and commissions including the Contra Costa Transportation Authority, Caltrans, Capital Corridor Joint Powers Authority and Transportation Partnership and Cooperation (TRANSPAC). Engineering also manages all City construction projects to ensure compliance with plans and specifications. Staff works with contractors, designers, and other agencies to keep projects on schedule and within budget. Staff also represents the City in disputes, responds to requests for information, and negotiates change orders encountered during construction. Inspection activities include utility and encroachment permits, engineering grading, and site development. Staff assists with National Pollution Discharge Elimination System (NPDES) program issues such as erosion control and storm water pollution prevention plans.

Maintenance Division

Public Works Maintenance is responsible for the City's maintenance, fleet management, water system treatment, and parking meter collection functions. It maintains 122 miles of City streets, 103 acres of developed park land, 230 acres of open space, 11 acres of medians, 200 miles of water lines, and 9,800 water meters. Public Works Maintenance staff also provide repair and janitorial services for all City buildings, install new water mains and services, read and service water meters, repair water leaks, and maintain 110 pieces of large and small equipment, including replacement, routine servicing and repairs. The City's Water System and Parking Services are enterprise funds separate from the General Fund and are described in detail in the Enterprise Funds section.

Water System

The Water System provides a reliable supply of high quality potable water in sufficient quantity to meet the needs of residents and businesses. The safety of the water and the health of the community are ensured through the use of advanced technology, proper water treatment, water quality analysis, treatment plant maintenance, backflow prevention, and distribution system maintenance and upgrades.

Financial information can be found under Water System.

Accomplishments and Objectives

Fiscal Years 2021-23 Accomplishments

- Completion of ozone system upgrades at the Water Treatment Plant.
- Completion of AWIA Security Study.
- Completion of Reservoir Seismic Evaluation
- Completion of Urban Water Management Plan
- Completion of the elevator tower and pedestrian bridge at the Intermodal Parking Lot and Amtrak Station.
- Completion of Bus Stop Improvements
- Completion of Measure H Improvements at Cappy Ricks Park Playground.
- Completion of Measure H Improvements at Waterfront Park Field 5.
- Completion of Measure H Improvements at Hidden Lakes Park Restroom/Concession Building and ADA site improvements.
- Completion of City Hall HVAC Renovation Project
- Completion of Alhambra Creek Sediment Removal Project
- Completion of Escobar Street Creek bank Restoration
- Vegetation Management & Sediment Removal Plan
- Arnold Drive Sidewalk Gap Closure
- Completion of Three Cities Paving Project
- Completion of Two Cities Curb Ramp Project
- 2022 Marina Dredge
- Marina Mitigation Dredge Survey
- Fishing Pier Temporary Repairs

Fiscal Years 2023-25 Objectives

- Implement fishing pier safety improvements in a fast-tracked manner pursuant to the earmark funded in the current year Federal budget.
- Aggressively coordinate and pursue administrative actions to facilitate third-party construction and design of new community park.
- Replace high need/priority water mains to preserve and protect this critical infrastructure – largely using ARPA designated funds.
- Design and implement a project to clear growing sediment in the lower Alhambra Creek consistent with RWQCB requirements to maintain and improve flow helping protect Downtown from flooding.
- Address critical water supply safety issues including ability to supply the regional Contra Costa Regional Medical Center Hospital.
- Develop and implement plan to define and provide safe (to both human visitors and the environment) new, Measure F enabled, Alhambra Highlands property.
- Update engineering standards to provide the community with quicker service and cost effective and modern standard amenities.
- Implement automated slowdown and shutdown of the water plant when the disinfection system fails to improve the reliability and safety of the drinking water.
- Evaluate different options for replacement of the existing influent valves for filters 5, 6, and 7.
- Update the WTP Operations Plan and address deficiencies noted in Division of Drinking Water (DDW) Sanitary Survey Report from 2022.
- Complete the replacement of pool heaters at Rankin Aquatic Center.

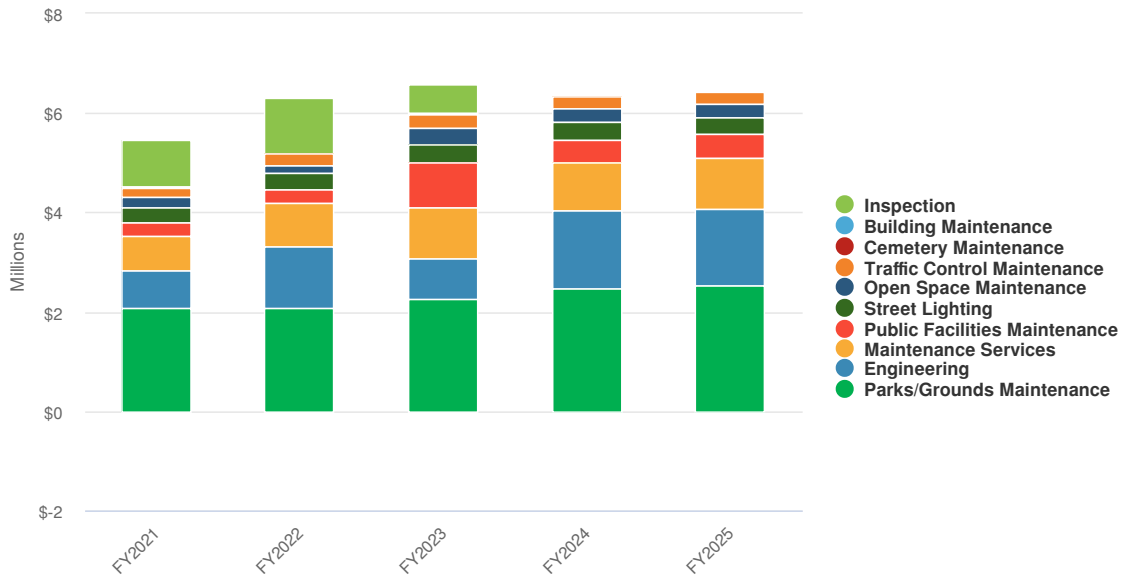
Expenditures Summary

\$6,343,343 **-\$242,451**
(-3.68% vs. prior year)

Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Expenditures					
Public Works Department					
Inspection					
Labor	\$1,041,847	\$1,198,014	\$0	\$0	-\$1,198,014
Operating	\$201,965	-\$16,923	\$0	\$0	\$16,923
Capital	-\$135,464	-\$125,000	\$0	\$0	\$125,000
Direct		-\$467,131	\$0	\$0	\$467,131
Indirect Costs	-\$5,637	-\$253	\$0	\$0	\$253
Total Inspection:	\$1,102,711	\$588,707	\$0	\$0	-\$588,707
Traffic Control Maintenance					
Operating	\$230,616	\$253,070	\$228,070	\$228,070	-\$25,000
Direct		\$4,000	\$0	\$0	-\$4,000
Total Traffic Control Maintenance:	\$230,616	\$257,070	\$228,070	\$228,070	-\$29,000
Street Lighting					
Operating	\$345,088	\$338,070	\$338,070	\$338,070	\$0
Direct		\$19,987	\$0	\$0	-\$19,987
Total Street Lighting:	\$345,088	\$358,057	\$338,070	\$338,070	-\$19,987
Parks/Grounds Maintenance					
Labor	\$1,314,753	\$1,625,517	\$1,646,590	\$1,705,431	\$21,073
Operating	\$751,767	\$838,286	\$820,103	\$814,913	-\$18,183
Capital	\$0	\$6,000	\$6,000	\$6,000	\$0



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Direct		-\$202,464	\$0	\$0	\$202,464
Total Parks/Grounds Maintenance:	\$2,066,520	\$2,267,339	\$2,472,693	\$2,526,344	\$205,354
Cemetery Maintenance					
Operating	\$16,190	\$18,320	\$18,320	\$18,320	\$0
Total Cemetery Maintenance:	\$16,190	\$18,320	\$18,320	\$18,320	\$0
Open Space Maintenance					
Operating	\$140,254	\$236,582	\$186,000	\$186,000	-\$50,582
Direct		\$97,464	\$97,464	\$97,464	\$0
Total Open Space Maintenance:	\$140,254	\$334,046	\$283,464	\$283,464	-\$50,582
Public Facilities Maintenance					
Labor	\$19,653	\$0	\$15,203	\$15,810	\$15,203
Operating	\$250,164	\$400,955	\$464,096	\$464,096	\$63,141
Capital	\$0	\$412,908	\$0	\$0	-\$412,908
Direct		\$120,900	\$0	\$0	-\$120,900
Total Public Facilities Maintenance:	\$269,817	\$934,763	\$479,299	\$479,906	-\$455,464
Building Maintenance					
Labor	\$113,793	\$128,888	\$96,248	\$99,678	-\$32,640
Operating	\$521,789	\$410,582	\$404,363	\$404,458	-\$6,219
Direct		-\$17,521	\$0	\$0	\$17,521
Indirect Costs	-\$634,102	-\$515,288	-\$500,611	-\$504,136	\$14,677
Total Building Maintenance:	\$1,480	\$6,661	\$0	\$0	-\$6,661
Maintenance Services					
Labor	\$1,056,260	\$1,373,038	\$1,343,790	\$1,390,342	-\$29,248
Operating	-\$180,414	\$184,825	-\$329,082	-\$327,226	-\$513,907
Capital	\$19,855	\$20,000	\$20,000	\$20,000	\$0
Direct		-\$516,958	\$0	\$0	\$516,958
Indirect Costs	-\$35,784	-\$38,830	-\$67,189	-\$67,189	-\$28,359
Total Maintenance Services:	\$859,918	\$1,022,075	\$967,519	\$1,015,927	-\$54,556
Engineering					
Labor	\$532,439	\$605,376	\$1,371,336	\$1,388,637	\$765,960
Operating	\$757,460	\$672,101	\$509,550	\$484,486	-\$162,551
Capital	-\$38,486	-\$44,500	-\$150,000	-\$150,000	-\$105,500
Direct	\$0	-\$434,567	-\$125,307	-\$125,307	\$309,260
Indirect Costs	\$14,302	\$346	-\$49,671	-\$49,671	-\$50,017
Total Engineering:	\$1,265,716	\$798,756	\$1,555,908	\$1,548,145	\$757,152
Total Public Works Department:	\$6,298,309	\$6,585,794	\$6,343,343	\$6,438,246	-\$242,451



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Total Expenditures:	\$6,298,309	\$6,585,794	\$6,343,343	\$6,438,246	-\$242,451



Non-Departmental

The budget group consists of General Services, Franchise Administration, Retired Employees, and Contingency, and accounts for expenditures that are not based on specific programs. No positions are allocated here. A description of each area is provided below.

- **General Services**

This budget includes general operating supplies and equipment such as postage, phone charges and contract maintenance and repair.

- **Franchise Administration**

Expenditures related the City's solid waste, recycling, and cable television franchises are budgeted here.

- **Retired Employees**

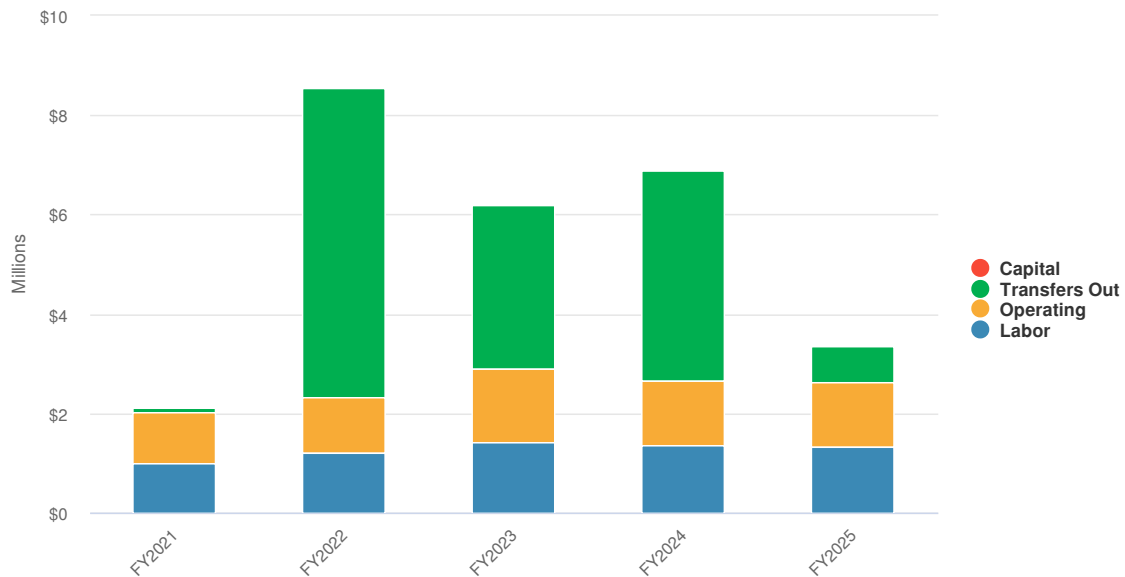
This is the budget for the current year cost of the retired employee medical benefits.

- **Contingency**

Funds have been designated for unknown but potential budget increases.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Expense Objects					
Labor	\$1,202,409	\$1,433,001	\$1,348,121	\$1,326,563	-\$84,880

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Operating	\$1,116,406	\$1,472,517	\$1,297,827	\$1,297,827	-\$174,690
Capital	\$0	\$37,000	\$37,000	\$37,000	\$0
Transfers Out	\$6,221,648	\$3,296,000	\$4,229,598	\$714,000	\$933,598
Total Expense Objects:	\$8,540,463	\$6,238,518	\$6,912,546	\$3,375,390	\$674,028

Water System

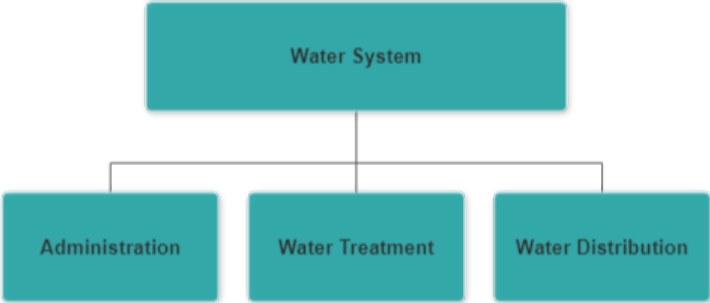
The Water System provides a reliable supply of high quality potable water in sufficient quantity to meet the needs of residents and businesses. The safety of the water and the health of the community are ensured through the use of advanced technology, proper water treatment, water quality analysis, treatment plant maintenance, backflow prevention, and distribution system maintenance and upgrades.

Accomplishments and objectives for the Water System can be found under Public Works Department.



Old Steam Engine 1258 remains a fixture near the Martinez railroad tracks.

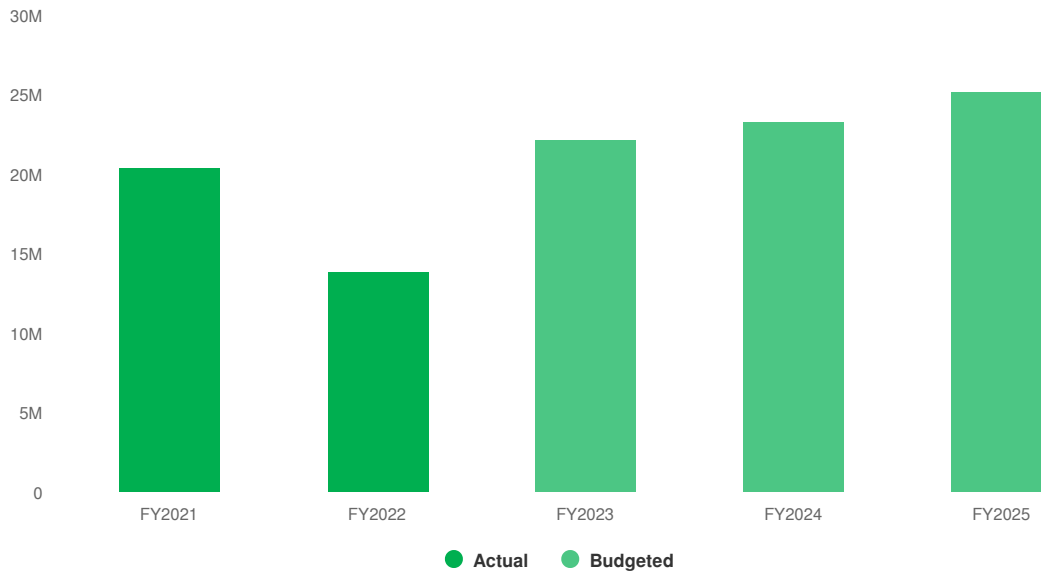
Organizational Chart



Expenditures Summary

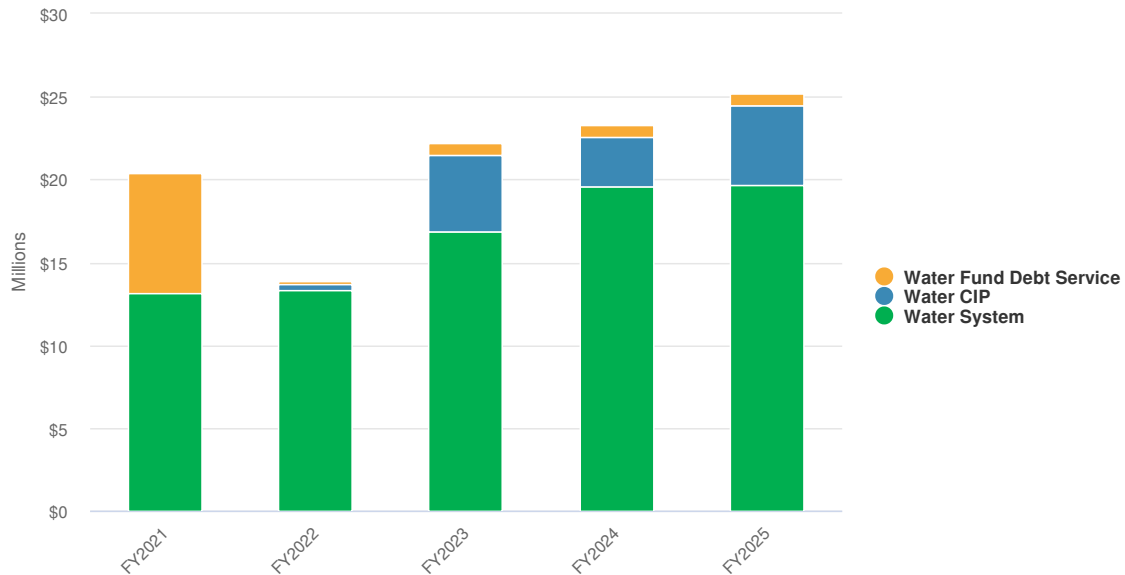
\$23,255,806 **\$1,076,515**
 (4.85% vs. prior year)

Water System Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2024 Expenditures by Fund



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Water System	\$13,364,696	\$16,903,191	\$19,551,040	\$19,677,225	\$2,647,849
Water CIP	\$277,710	\$4,620,000	\$3,050,000	\$4,825,002	-\$1,570,000



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Water Fund Debt Service	\$268,693	\$656,100	\$654,766	\$658,107	-\$1,334
Total:	\$13,911,099	\$22,179,291	\$23,255,806	\$25,160,334	\$1,076,515

Expenditures by Function

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Expenditures					
Debt Service					
Debt Service					
Operating	\$7,400	\$8,000	\$8,000	\$8,000	\$0
Debt Service	\$272,883	\$783,790	\$782,294	\$650,107	-\$1,496
Total Debt Service:	\$280,283	\$791,790	\$790,294	\$658,107	-\$1,496
Total Debt Service:	\$280,283	\$791,790	\$790,294	\$658,107	-\$1,496
Water System					
Water Administration					
Labor	\$1,141,576	\$972,440	\$1,505,902	\$1,733,560	\$533,462
Operating	\$698,544	\$862,830	\$837,737	\$862,561	-\$25,093
Capital	\$1,937,498	\$2,100,000	\$2,200,000	\$2,200,000	\$100,000
Direct	\$52,044	\$355,810	\$0	\$0	-\$355,810
Indirect Costs	\$450,127	\$276,215	\$348,968	\$354,377	\$72,753
Total Water Administration:	\$4,279,789	\$4,567,295	\$4,892,607	\$5,150,499	\$325,312
Water Treatment					
Labor	\$1,300,351	\$1,727,563	\$1,912,760	\$1,964,955	\$185,197
Operating	\$5,337,262	\$6,648,774	\$7,357,456	\$7,280,951	\$708,682
Capital	-\$16,375	\$86,000	\$126,000	\$126,000	\$40,000
Total Water Treatment:	\$6,621,238	\$8,462,337	\$9,396,216	\$9,371,906	\$933,879
Water Distribution					
Labor	\$784,012	\$1,320,020	\$1,261,620	\$1,301,417	-\$58,400
Operating	\$1,028,517	\$1,209,922	\$1,428,614	\$1,463,808	\$218,692
Capital	\$112,165	\$122,500	\$150,000	\$150,000	\$27,500
Direct		\$84,027	\$0	\$0	-\$84,027
Indirect Costs	\$35,784	\$0	\$67,189	\$67,189	\$67,189
Total Water Distribution:	\$1,960,478	\$2,736,469	\$2,907,423	\$2,982,414	\$170,954
Improvements To Water System					
Operating	\$260,234	\$0	\$0	\$0	\$0
Capital	\$17,476	\$4,620,000	\$3,050,000	\$4,825,002	-\$1,570,000
Total Improvements To Water System:	\$277,710	\$4,620,000	\$3,050,000	\$4,825,002	-\$1,570,000
Transfers Out					



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Transfers Out	\$491,600	\$1,001,400	\$2,219,266	\$2,172,407	\$1,217,866
Total Transfers Out:	\$491,600	\$1,001,400	\$2,219,266	\$2,172,407	\$1,217,866
Total Water System:	\$13,630,816	\$21,387,501	\$22,465,512	\$24,502,227	\$1,078,011
Total Expenditures:	\$13,911,099	\$22,179,291	\$23,255,806	\$25,160,334	\$1,076,515

Marina Services

The marina provides recreational activities such as boating, pier or shore fishing, walking, hiking, and biking along the trails throughout the Waterfront Park. The marina is a regional asset and home to Sea Scouts programs, 11 oil spill response boats, and launch point for several government agencies and charter fishing boats. Many non-motorized boaters also launch from the marina regularly along with the Golden State Outrigger Club. Current berthing capacity is 332 boat slips, but at present only 127 are actually berthed. The marina is managed by Almar Marina Management. The marina is operated through an Enterprise fund in which all revenue goes back into the marina operation.

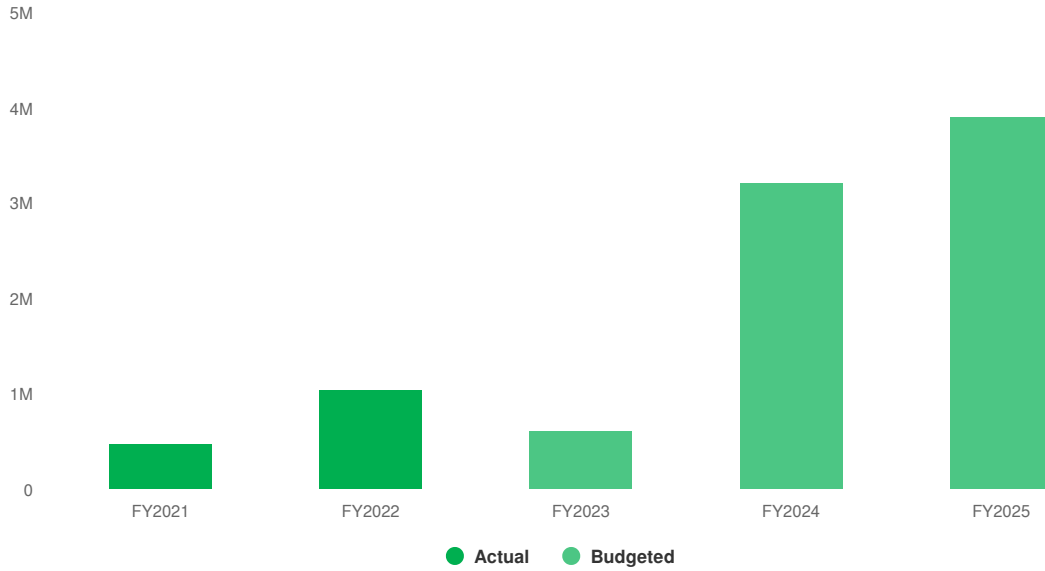


Everyone enjoys the Martinez waterfront.

Expenditures Summary

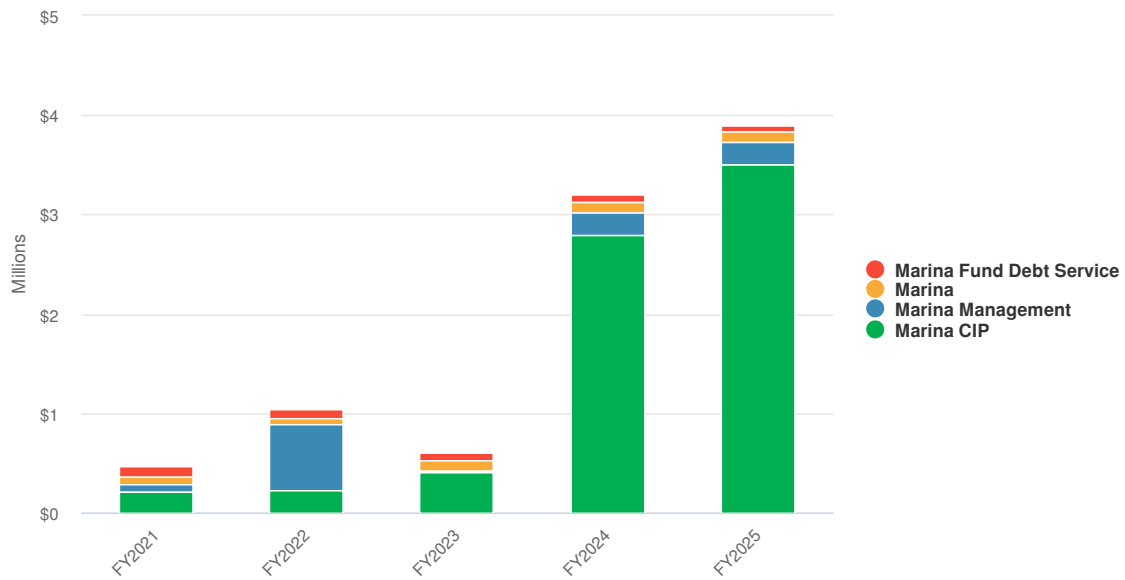
\$3,200,546 **\$2,594,046**
(427.71% vs. prior year)

Marina Services Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2024 Expenditures by Fund



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Marina	\$56,846	\$111,200	\$101,804	\$101,804	-\$9,396
Marina CIP	\$229,150	\$403,000	\$2,797,600	\$3,500,000	\$2,394,600
Marina Management	\$665,807	\$21,000	\$230,571	\$230,571	\$209,571
Marina Fund Debt Service	\$93,061	\$71,300	\$70,571	\$70,571	-\$729
Total:	\$1,044,864	\$606,500	\$3,200,546	\$3,902,946	\$2,594,046

Expenditures by Function

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Expenditures					
Marina					
Marina Administration					
Operating	\$14,898	\$78,100	\$38,500	\$38,500	-\$39,600
Total Marina Administration:	\$14,898	\$78,100	\$38,500	\$38,500	-\$39,600
Marina Operations					
Operating	\$41,948	\$33,100	\$63,304	\$63,304	\$30,204
Total Marina Operations:	\$41,948	\$33,100	\$63,304	\$63,304	\$30,204
Marina Improvements					
Operating	\$116,700	\$0	\$0	\$0	\$0
Capital	\$112,450	\$403,000	\$2,797,600	\$3,500,000	\$2,394,600
Total Marina Improvements:	\$229,150	\$403,000	\$2,797,600	\$3,500,000	\$2,394,600
Total Marina:	\$285,996	\$514,200	\$2,899,404	\$3,601,804	\$2,385,204
Marina Debt Service					
Debt Service					
Debt Service	\$93,061	\$71,300	\$70,571	\$70,571	-\$729
Total Debt Service:	\$93,061	\$71,300	\$70,571	\$70,571	-\$729
Total Marina Debt Service:	\$93,061	\$71,300	\$70,571	\$70,571	-\$729
Marina Management					
Marina Management					
Operating	\$665,807	\$21,000	\$160,000	\$160,000	\$139,000
Total Marina Management:	\$665,807	\$21,000	\$160,000	\$160,000	\$139,000
Transfers Out					
Transfers Out	\$0	\$0	\$70,571	\$70,571	\$70,571
Total Transfers Out:	\$0	\$0	\$70,571	\$70,571	\$70,571
Total Marina Management:	\$665,807	\$21,000	\$230,571	\$230,571	\$209,571
Total Expenditures:	\$1,044,864	\$606,500	\$3,200,546	\$3,902,946	\$2,594,046

Parking Services

Parking Services revenue is generated from parking meter collections. This program includes collecting parking meter revenues; depositing meter revenue, submitting deposit verifications; maintaining collection records; installing parking meters; repairing meter clock mechanisms; testing parking meter timing devices at the request of the Police Department or Municipal Court; and responding to general inquiries from the public regarding traffic signs, parking meters and parking ordinances. One full-time position is allocated to this Fund; however, certain code enforcement activities from the Police Department and maintenance activities from Public Works are also charged against this Fund.

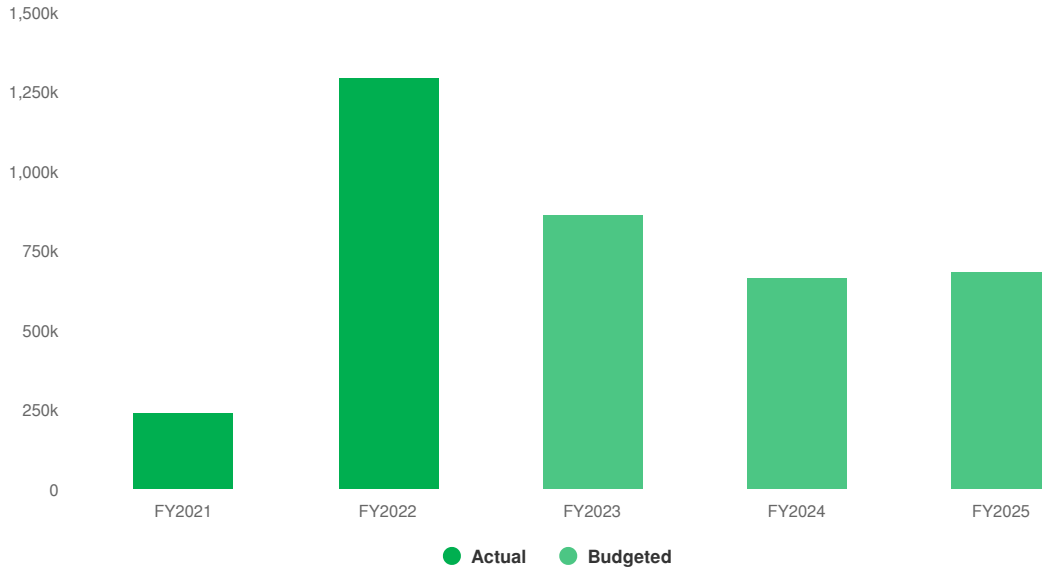


Classic cars reserve their spaces along Main Street during the popular evening car shows.

Expenditures Summary

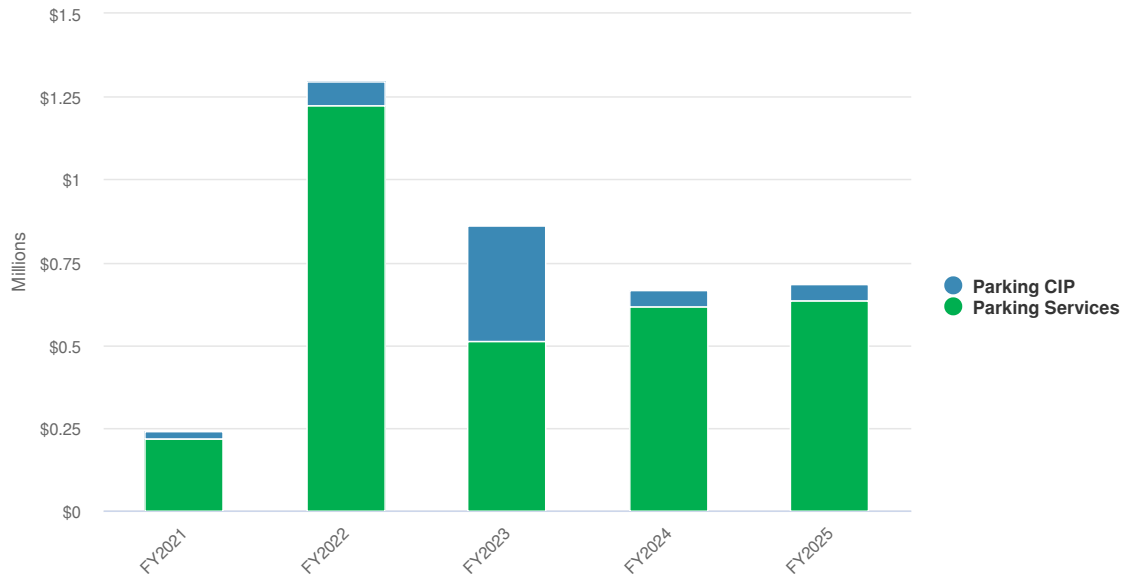
\$666,507 **-\$194,653**
(-22.60% vs. prior year)

Parking Services Proposed and Historical Budget vs. Actual



Expenditures by Fund

Budgeted and Historical 2024 Expenditures by Fund



Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Parking Services	\$1,223,172	\$511,160	\$616,507	\$632,627	\$105,347
Parking CIP	\$70,767	\$350,000	\$50,000	\$50,000	-\$300,000
Total:	\$1,293,939	\$861,160	\$666,507	\$682,627	-\$194,653

Expenditures by Function

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Expenditures					
Parking Services	\$1,293,939	\$861,160	\$666,507	\$682,627	-\$194,653
Labor	\$22,723	\$0	\$312,163	\$328,281	\$312,163
Operating	\$217,747	\$406,676	\$173,056	\$173,058	-\$233,620
Capital	\$74,390	\$397,740	\$110,000	\$110,000	-\$287,740
Direct		\$34,953	\$0	\$0	-\$34,953
Indirect Costs	\$43,870	\$21,791	\$21,288	\$21,288	-\$503
Transfers Out	\$935,210	\$0	\$50,000	\$50,000	\$50,000
Total Expenditures:	\$1,293,939	\$861,160	\$666,507	\$682,627	-\$194,653



Fleet Maintenance

This program is designed to account for the accumulation of funds for the maintenance and subsequent replacement of equipment under City control.

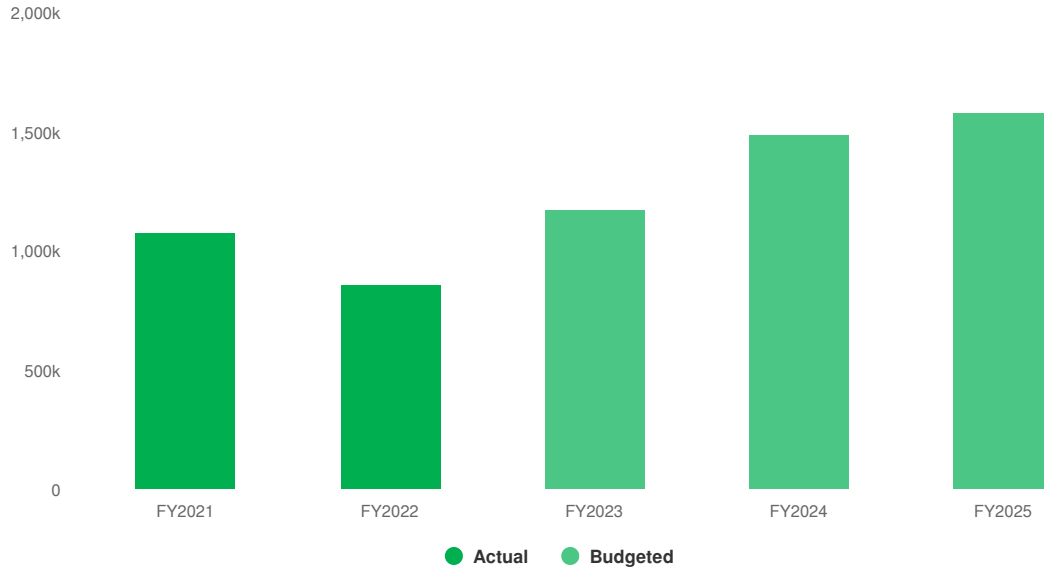


Vintage cars ready for showtime. Photo courtesy of Kevin Murray.

Expenditures Summary

\$1,482,339 **\$313,766**
(26.85% vs. prior year)

Fleet Maintenance Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Expenditures					
Fleet Maintenance					
Equipment Replacement					
Labor	\$345,818	\$299,102	\$355,559	\$367,117	\$56,457
Operating	\$507,353	\$678,194	\$756,780	\$756,884	\$78,586
Capital	\$0	\$162,000	\$370,000	\$457,000	\$208,000
Direct		\$29,277	\$0	\$0	-\$29,277
Total Equipment Replacement:	\$853,172	\$1,168,573	\$1,482,339	\$1,581,001	\$313,766
Total Fleet Maintenance:	\$853,172	\$1,168,573	\$1,482,339	\$1,581,001	\$313,766
Total Expenditures:	\$853,172	\$1,168,573	\$1,482,339	\$1,581,001	\$313,766

Management Information Systems

This program is designed to account for the services rendered to all City departments for management of the City's hardware and software needs. The Administrative Services Department oversees the functions and staffing of Information Systems.

Accomplishments and Objectives can be found under the Administrative Services Department.

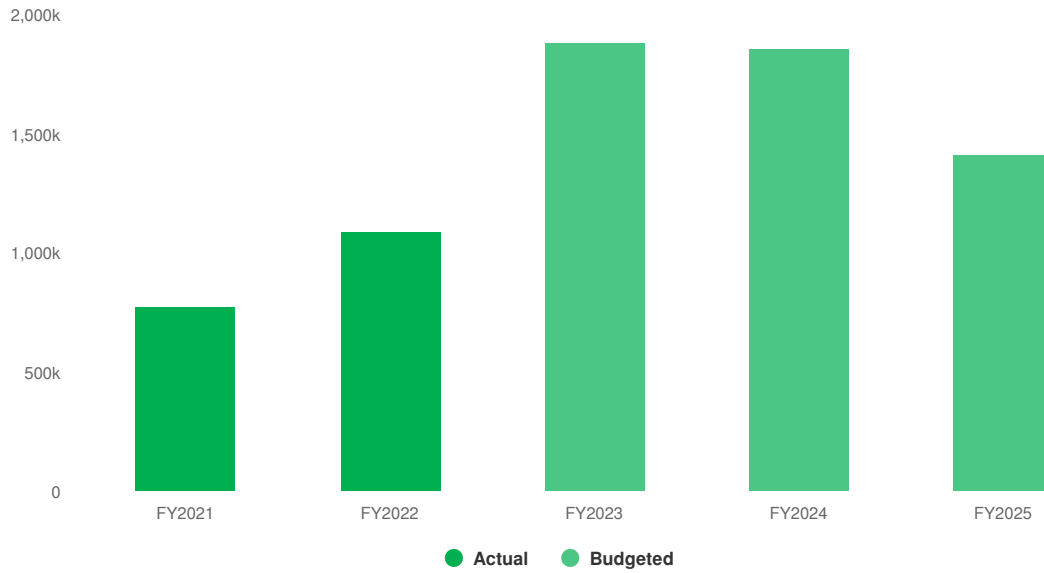


Indoors or outdoors -- Downtown Martinez is great for lunch. Photo courtesy of Kevin Murray.

Expenditures Summary

\$1,856,904 **-\$24,251**
(-1.29% vs. prior year)

Management Information Systems Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted
Expenditures					
Management Information Systems					
Management Information Systems					
Labor	\$381,864	\$374,569	\$421,828	\$423,183	\$47,259
Operating	\$538,291	\$946,152	\$846,076	\$944,576	-\$100,076
Capital	\$18,904	\$405,000	\$549,000	\$0	\$144,000
Indirect Costs	\$147,172	\$155,434	\$40,000	\$40,000	-\$115,434
Total Management Information Systems:	\$1,086,232	\$1,881,155	\$1,856,904	\$1,407,759	-\$24,251
Total Management Information Systems:	\$1,086,232	\$1,881,155	\$1,856,904	\$1,407,759	-\$24,251
Total Expenditures:	\$1,086,232	\$1,881,155	\$1,856,904	\$1,407,759	-\$24,251

CAPITAL IMPROVEMENT



Capital Improvement Program



Old meets new at the MTZ.

Capital Improvement Program Overview

The Capital Improvement Program (CIP) budget is for expenditures on capital projects such as major street or park improvements, building construction, and significant facility maintenance. The City prepares a 5-year Capital Improvement Program that identifies capital improvement projects based on need and availability of funding. The CIP is reviewed and updated by the City Council prior to adoption of the Biennial Budget. Most of the CIP projects are funded with non-discretionary funds (such as water, gas tax and park funds), meaning the money must be used for a specific purpose. Council-adopted master plans for the parks, the Water Treatment Plant (WTP) and the water system, which are typically only updated every 10 to 15 years, have identified and prioritized projects for the next 10 or more years. For the upcoming biennial budget, General Funds and ARPA funds will also be used.

In January 2022, staff began preparing the Five-year CIP for FY 2023/24 through 2027/28 to fund new and existing projects as part of the two-year CIP budget for FY 2023/24 through 2024/25, as well as plan for projects beyond the two-year budget cycle.

The process of preparing the Five-year CIP originates at the departmental level, with each department proposing projects that may have been identified by staff, the public, commission, or City Council. Proposed projects were then prioritized and recommended for which fiscal year they will be funded, which is based on available applicable funding, regulator deadlines and regulations, benefits to the community, and staffing availability. Projects in the Five-year CIP address City facilities and infrastructure which include streets, pedestrian, creeks, public buildings, parks, transportation, water system, marina, waterfront, parking, and sanitary sewer system.

On February 28, 2023, the Planning Commission adopted Resolution No. 23-04 finding the proposed Five-year CIP to be in conformance with the City's General Plan.

On March 29, 2023, staff presented the proposed Five-Year CIP during a City Council Study Session. The presentation included the background and schedule for adopting the Five-Year CIP, accomplishments, continuing projects, and proposed projects. At the meeting, City Council reviewed the proposed Five-Year CIP and Two-Year Capital Budget, allowed for public testimony, asked questions, and provided comments to staff.

On May 3, 2023, the City Council adopted Resolution No. 047-23 approving the Five-Year CIP for FY 2023-24 through 2027-28.

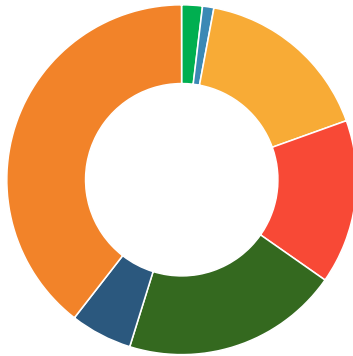
This section provides information on the projects included in FY 2023-24 and FY 2024-25.

Capital Improvements: One-year Plan

Total Capital Requested \$18,412,600

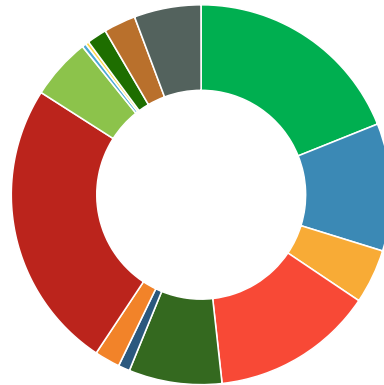
29 Capital Improvement Projects

Total Funding Requested by Department



Bicycle/Pedestrian (2%)	\$350,000.00
Drainage Improvements (1%)	\$195,000.00
Improvements To Water System (17%)	\$3,050,000.00
Marina Improvements (15%)	\$2,797,600.00
Park Improvements (20%)	\$3,700,000.00
Public Buildings/Facilities (6%)	\$1,050,000.00
Streets (39%)	\$7,270,000.01
TOTAL	\$18,412,600.01

Total Funding Requested by Source



ARPA Funding (19%)	\$3,486,598.00
Bond Proceeds (11%)	\$2,000,000.00
Developer Funding (5%)	\$850,000.00
Federal Grant (14%)	\$2,547,600.01
Gas Tax (8%)	\$1,460,000.00
General Fund (1%)	\$180,000.00
General Fund (2%)	\$400,000.00
Measure D (25%)	\$4,550,000.00
Measure J (5%)	\$960,000.00
NPDES (0%)	\$65,000.00
Parking Fund (0%)	\$50,000.00
Parks & Recreation Mitigation Fund (2%)	\$313,402.00
SB-1 LLP-F (3%)	\$500,000.00
Water Enterprise (6%)	\$1,050,000.00
TOTAL	\$18,412,600.01

Marina Improvements Requests

Itemized Requests for 2024

Marina Eastern Seawall Improvements

\$250,000

The Martinez Marina is impacted by the accumulation of silt deposits due to the poor condition of eastern seawall and other areas of breakwater deterioration. The project includes repairs and renovations to the eastern seawall and other areas of...

Marina Fishing Pier Repairs and Renovations

\$2,547,600

This project will involve renovation of the Martinez Marina Fishing Pier, which will include structural repairs, ADA decking replacements, new steel cable railing, and breakwater repairs to the southeast corner. Project to be funded with a federal...

Total: \$2,797,600

Improvements To Water System Requests

Itemized Requests for 2024

2024 Water Main Replacement Project

\$2,000,000

The City has a goal of replacing up to 2 miles of old and undersized watermains to improve service and reduce risk of failure. This project will involve the replacement of existing watermains in the City that are undersized and in poor condition,...

Annual Water GIS Updates

\$20,000

This project will provide funding to update the City's map of water facilities. Updates are needed to create and maintain a record of the City's critical water infrastructure, including information on water pipelines, appurtenances,...

Annual Water Supply and Demand Assessment

\$30,000

Urban Water Suppliers are responsible for providing a reliable supply of water for their customers. Suppliers must evaluate their water supply status on a regular basis and prepare mitigation actions. The City of Martinez is required to...

Howe Road Pump Station Improvement

\$300,000

Howe Road Pump Station is in critical need of repairs. The pump station needs an electrical power equipment upgrade and replacement of two pumps due to age and low efficiency. A full review of the pump station equipment replacement and operational...

St. Mary's Pump Station Improvements

\$400,000

The St. Mary's hydropneumatic system capacity is not sufficient to meet fire flow requirements for the residential land uses. The hydropneumatic system will be modified by adding a fire pump to the existing pump station. The fire pump will...

Thomas Hill Reservoir Foundation Repair

\$300,000

Thomas Hill Water Tank foundation is showing signs of cracking in the concrete ring wall. The proposed project will perform repairs and upgrades to the foundation of the Thomas Hill Water Tank, which includes pavement repair, coating spot repairs,...

Total: \$3,050,000



Drainage Improvements Requests

Itemized Requests for 2024

Alhambra Creek VM and SR Plan **\$150,000**

With the preparation and approval of the creek Vegetation Management and Sediment Removal (VM&SR) plan, this project will support a maintenance regiment and cleanup of lower Alhambra Creek. The scope of the project will be based on the...

Annual Creek Repair and Maintenance Program **\$30,000**

Funding will be set aside annually for creek repair projects at various locations throughout the City. Projects can include cleanup of excessive vegetation, silt, and debris that may impede creek flow. The proposed funding source is...

Trash Capture Devices **\$15,000**

This project will provide funding for the installation of trash capture devices throughout the city. Trash capture devices are often installed at storm drain catch basins and inlets, with high trash generation areas prioritized. Proposed funding...

Total: \$195,000

Park Improvements Requests

Itemized Requests for 2024

Alhambra Highlands Open Space Improvement Plan **\$100,000**

This project will develop concept plans for access to the Alhambra Highlands. The plan will involve evaluation of vehicular and pedestrian access to the entrances of the Alhambra Highlands, signage, trails, and other improvements to consider for...

Hidden Valley Park Pickleball Courts **\$1,600,000**

The City has experienced a demand and desire for additional pickleball courts. The project will involve the conversion of a tennis court to 4 new pickleball courts, and the construction of a new tennis court, located north of Hidden Valley Park,...

Pine Meadow Park - Phase 1 **\$2,000,000**

An agreement was made between the City of Martinez and a subdivision developer to include construction of a new park, located at the former Pine Meadows Golf Course, east of Morello Avenue and north of Center Avenue. The project will consist of...

Total: \$3,700,000



Public Buildings/Facilities Requests

Itemized Requests for 2024

City Hall Improvements

\$200,000

Existing office spaces at City Hall are configured to support a limited number of staff. This project will include the modernization and improvement of office spaces within City Hall, including such items as space optimization for an improved...

City Hall Roof Repair

\$850,000

The existing roof at City Hall is in poor condition. The roof leaks into City offices occur during wet weather. This project includes the design and replacement of the roof at City Hall. The proposed funding source is American Rescue Plan Act...

Total: \$1,050,000



Streets Requests

Itemized Requests for 2024

2023-24 Zone 2 Pavement Resurfacing Project **\$6,000,000**

Streets are selected for treatment under the City's 5-year pavement program to improve the overall pavement condition index (PCI). This paving project will focus on surface seals, such as slurry seal, microsurfacing, and cape seal and...

2024-25 Zone 3 Pavement Resurfacing Project **\$500,000**

Streets are selected for treatment under the City's 5-year pavement program to improve the overall pavement condition index (PCI). This paving project will focus on surface seals, such as slurry seal, microsurfacing, and cape seal, and...

Annual Curb/Drainage Projects **\$100,000**

This is an annual curb and drainage project that will address the repairs, replacement, and improvements to the City's surface and underground drainage system where needed. Proposed funding sources include NPDES and HUTA Gas Tax.

Annual Pavement Repairs **\$200,000**

This project provides a budget for on-call pavement spot repair projects. Spot repair projects involve the maintenance and repair of potholes or major cracks in roadways that are of an emergency nature or hazard. The funding source is HUTA Gas Tax.

Annual Pavement Study/Plan Update **\$50,000**

.The City is required to hold an annual public workshop regarding the prioritization of streets selected to be funded as part of the five-year paving plan. The Annual Paving Plan selects City streets to receive treatment in the next 5 years,...

Annual Traffic Safety Program **\$50,000**

Recently adopted federal law requires local agencies to inventory and develop a sign replacement program. This project will provide the necessary compliance. Additional traffic safety projects will be identified during the budget cycle. The budget...

Center Avenue/Glacier Road Traffic Safety **\$50,000**

The intersection of Center Avenue and Glacier Drive has experienced an increase in traffic and unsafe conditions. This project will involve improving safety for pedestrians and vehicles at an intersection located next to Hidden Valley Elementary...

Citywide Bridge Repairs **\$0**

The 2022-2023 winter storms resulted in damage to the creek banks at Arch Street, washed out footings at Church Street bridge, and erosion of the footing-foundations at the D Street bridge. The project will fund various repairs to bridges over...

Curb Ramp and Sidewalk Repair Program **\$50,000**

The City's sidewalk replacement program, under an ordinance, has property owners responsible for maintaining sidewalks to the front and side of the properties. The program offers to pay property owners up to \$500, subject to the program...

Green Infrastructure Projects **\$50,000**

The new Municipal Regional Permit requires local agencies to construct green infrastructure to clean storm water runoff before entering waterways. This project will provide funding for green infrastructure improvements, such as curbside treatment...

J Street Bridge **\$220,000**

The erosion along the banks of Franklin Creek extends below the pavement surface and has resulted voids next to the bridge abutment at the east end of J Street. This project will address voids and erosion of the embankment on the west creek bank...

Total: \$7,270,000



Bicycle/Pedestrian Requests

Itemized Requests for 2024

Downtown Lighting Analysis Study

\$50,000

Sections of downtown Martinez have experienced a lack of adequate lighting for pedestrians. The proposed study will review the condition of existing lighting and gaps located within the boundaries of Parking District 1. The study will provide...

Vine Hill Way Pathway Repairs

\$300,000

There is an existing asphalt pedestrian trail on the north side of Vine Hill Way, between the intersections at Morello Avenue and Center Avenue. The trail is in poor condition and needs to be replaced since this walkway provides access to the...

Total: \$350,000

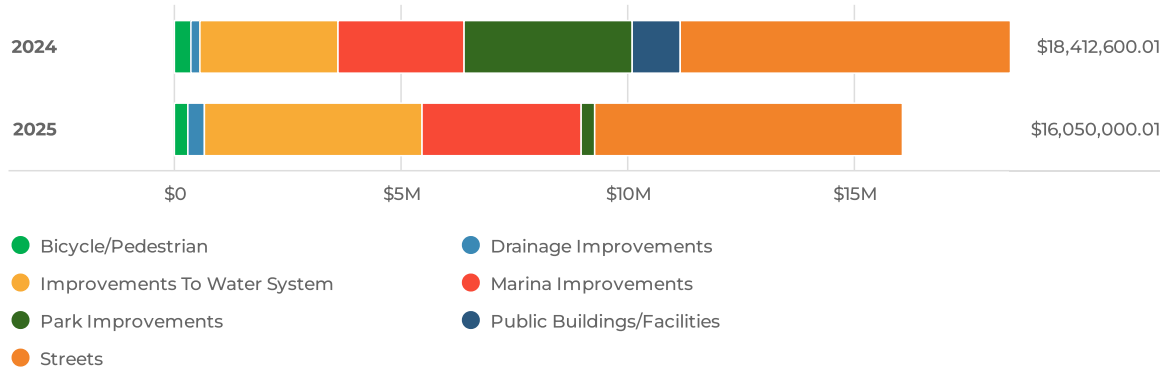


Capital Improvements: Multi-year Plan

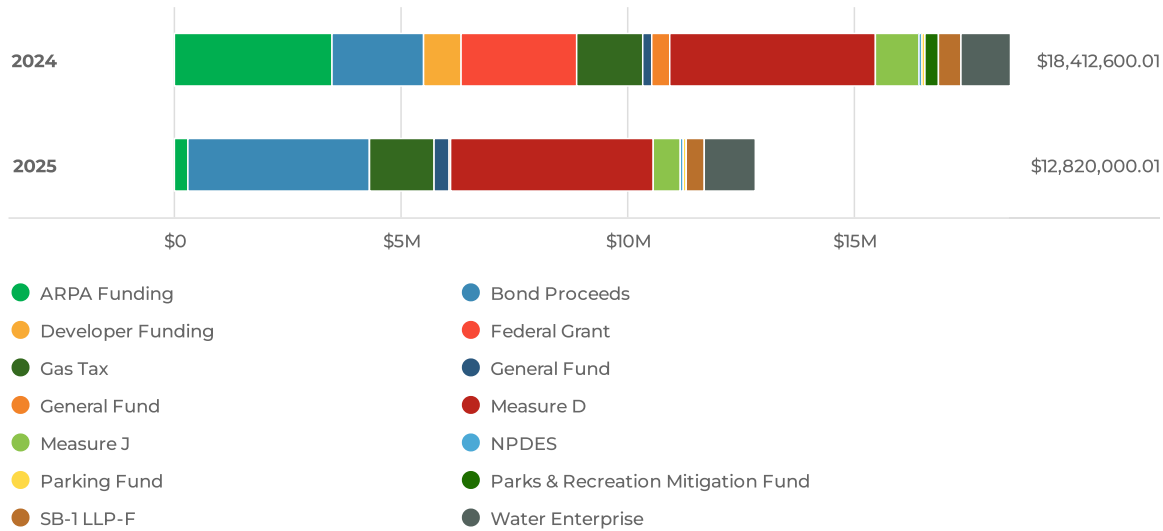
Total Capital Requested \$34,462,600

41 Capital Improvement Projects

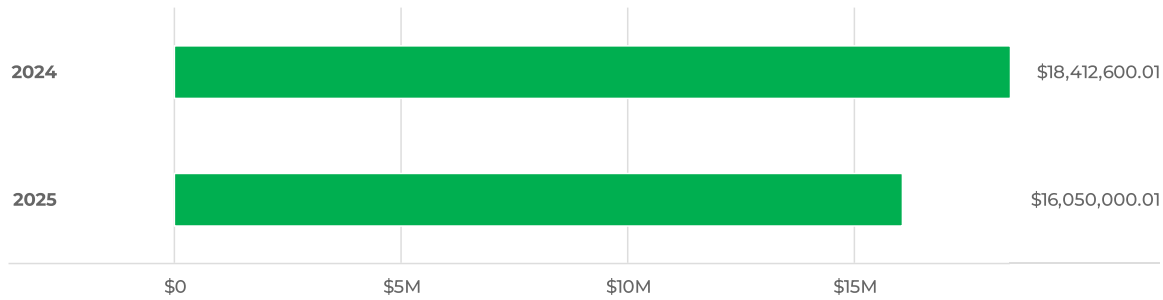
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



● Capital Costs

Marina Improvements Requests

Itemized Requests for 2024-2029

Marina Eastern Seawall Improvements

\$3,750,000

The Martinez Marina is impacted by the accumulation of silt deposits due to the poor condition of eastern seawall and other areas of breakwater deterioration. The project includes repairs and renovations to the eastern seawall and other areas of...

Marina Fishing Pier Repairs and Renovations

\$2,547,600

This project will involve renovation of the Martinez Marina Fishing Pier, which will include structural repairs, ADA decking replacements, new steel cable railing, and breakwater repairs to the southeast corner. Project to be funded with a federal...

Total: \$6,297,600

Improvements To Water System Requests

Itemized Requests for 2024-2029

2024 Water Main Replacement Project	\$2,000,000
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The City has a goal of replacing up to 2 miles of old and undersized watermains to improve service and reduce risk of failure. This project will involve the replacement of existing watermains in the City that are undersized and in poor condition,...

2025 Water Main Replacement Project	\$2,000,000
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The City has a goal of replacing up to 2 miles of old and undersized watermains to improve service and reduce risk of failure. This project will involve the replacement of existing watermains in the City that are undersized and in poor condition,...

Annual Water GIS Updates	\$40,000
---------------------------------	-----------------

This project will provide funding to update the City's map of water facilities. Updates are needed to create and maintain a record of the City's critical water infrastructure, including information on water pipelines, appurtenances,...

Annual Water Supply and Demand Assessment	\$60,000
--	-----------------

Urban Water Suppliers are responsible for providing a reliable supply of water for their customers. Suppliers must evaluate their water supply status on a regular basis and prepare mitigation actions. The City of Martinez is required to...

Arnold Drive Pump Station Replacement	\$2,000,000
--	--------------------

Previous engineering studies had recommended for the Arnold Drive Pump Station to be replaced. The Arnold Drive Pump Station is nearly 50 years old and needs replacement. Pump Station capacity will also be increased to meet pumping capacity...

Clearwater Seismic Retrofit Project	\$500,000
--	------------------

The Clearwell is a rectangular buried tank built in 1948. Potential seismic concerns include sloshing and sliding, with a particular concern regarding the contraction joints in the foundation. In addition, the 24- inch inlet and outlet pipes have...

Howe Road Pump Station Improvement	\$300,000
---	------------------

Howe Road Pump Station is in critical need of repairs. The pump station needs an electrical power equipment upgrade and replacement of two pumps due to age and low efficiency. A full review of the pump station equipment replacement and operational...

St. Mary's Pump Station Improvements	\$400,000
---	------------------

The St. Mary's hydropneumatic system capacity is not sufficient to meet fire flow requirements for the residential land uses. The hydropneumatic system will be modified by adding a fire pump to the existing pump station. The fire pump will...

Thomas Hill Reservoir Foundation Repair	\$300,000
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Thomas Hill Water Tank foundation is showing signs of cracking in the concrete ring wall. The proposed project will perform repairs and upgrades to the foundation of the Thomas Hill Water Tank, which includes pavement repair, coating spot repairs,...

Water Treatment Plant Master Plan	\$200,000
--	------------------

The Water Treatment Plant was last evaluated in 2012 and needs a new Master Plan to make sure the plant can continue to perform and meet updated regulations. The Water Treatment Plant Master Plan will develop comprehensive solutions related to the...

Zone 2 to Zone 3 Service Area Conversion Study	\$75,000
---	-----------------

The study will involve modeling and engineering analysis for the conversion of 80 service connections located along and adjacent to Alhambra Valley Road, between Deer Creek Drive and Briones Road, from pressure zone 2 to pressure zone 3 to improve...



Drainage Improvements Requests

Itemized Requests for 2024-2029

Alhambra Creek VM and SR Plan **\$150,000**

With the preparation and approval of the creek Vegetation Management and Sediment Removal (VM&SR) plan, this project will support a maintenance regiment and cleanup of lower Alhambra Creek. The scope of the project will be based on the...

Annual Creek Repair and Maintenance Program **\$60,000**

Funding will be set aside annually for creek repair projects at various locations throughout the City. Projects can include cleanup of excessive vegetation, silt, and debris that may impede creek flow. The proposed funding source is...

Citywide Drainage Master Plan Update **\$300,000**

There is a need to evaluate the City's drainage system for needed improvements to convey stormwater. The study will evaluate the drainage system at various locations of the city, including where damages and failures took place during the...

Trash Capture Devices **\$30,000**

This project will provide funding for the installation of trash capture devices throughout the city. Trash capture devices are often installed at storm drain catch basins and inlets, with high trash generation areas prioritized. Proposed funding...

Total: \$540,000

Park Improvements Requests

Itemized Requests for 2024-2029

Alhambra Highlands Open Space Improvement Plan **\$100,000**

This project will develop concept plans for access to the Alhambra Highlands. The plan will involve evaluation of vehicular and pedestrian access to the entrances of the Alhambra Highlands, signage, trails, and other improvements to consider for...

Hidden Valley Park Pickleball Courts **\$1,600,000**

The City has experienced a demand and desire for additional pickleball courts. The project will involve the conversion of a tennis court to 4 new pickleball courts, and the construction of a new tennis court, located north of Hidden Valley Park,...

Mt. View Park Basketball Court Replacement **\$300,000**

The existing basketball court at Mountain View Park has subsurface failures, resulting in cracking and settlement. The project will include the design and construction of a new basketball court which will improve sub-surface conditions to prevent...

Pine Meadow Park - Phase 1 **\$2,000,000**

An agreement was made between the City of Martinez and a subdivision developer to include construction of a new park, located at the former Pine Meadows Golf Course, east of Morello Avenue and north of Center Avenue. The project will consist of...

Total: \$4,000,000

Public Buildings/Facilities Requests

Itemized Requests for 2024-2029

City Hall Improvements

\$200,000

Existing office spaces at City Hall are configured to support a limited number of staff. This project will include the modernization and improvement of office spaces within City Hall, including such items as space optimization for an improved...

City Hall Roof Repair

\$850,000

The existing roof at City Hall is in poor condition. The roof leaks into City offices occur during wet weather. This project includes the design and replacement of the roof at City Hall. The proposed funding source is American Rescue Plan Act...

Total: \$1,050,000



Streets Requests

Itemized Requests for 2024-2029

2023-24 Zone 2 Pavement Resurfacing Project **\$6,000,000**

Streets are selected for treatment under the City's 5-year pavement program to improve the overall pavement condition index (PCI). This paving project will focus on surface seals, such as slurry seal, microsurfacing, and cape seal and...

2024-25 Zone 3 Pavement Resurfacing Project **\$6,080,000**

Streets are selected for treatment under the City's 5-year pavement program to improve the overall pavement condition index (PCI). This paving project will focus on surface seals, such as slurry seal, microsurfacing, and cape seal, and...

2025-26 Zone 4 Pavement Resurfacing Project **\$500,000**

Streets are selected for treatment under the City's 5-year pavement program to improve the overall pavement condition index (PCI). This paving project will focus on surface seal, such as slurry seal, microsurfacing, and cape seal and...

Annual Curb/Drainage Projects **\$200,000**

This is an annual curb and drainage project that will address the repairs, replacement, and improvements to the City's surface and underground drainage system where needed. Proposed funding sources include NPDES and HUTA Gas Tax.

Annual Pavement Repairs **\$400,000**

This project provides a budget for on-call pavement spot repair projects. Spot repair projects involve the maintenance and repair of potholes or major cracks in roadways that are of an emergency nature or hazard. The funding source is HUTA Gas Tax.

Annual Pavement Study/Plan Update **\$100,000**

The City is required to hold an annual public workshop regarding the prioritization of streets selected to be funded as part of the five-year paving plan. The Annual Paving Plan selects City streets to receive treatment in the next 5 years,...

Annual Traffic Safety Program **\$100,000**

Recently adopted federal law requires local agencies to inventory and develop a sign replacement program. This project will provide the necessary compliance. Additional traffic safety projects will be identified during the budget cycle. The budget...

Center Avenue/Glacier Road Traffic Safety **\$50,000**

The intersection of Center Avenue and Glacier Drive has experienced an increase in traffic and unsafe conditions. This project will involve improving safety for pedestrians and vehicles at an intersection located next to Hidden Valley Elementary...

Citywide Bridge Repairs **\$0**

The 2022-2023 winter storms resulted in damage to the creek banks at Arch Street, washed out footings at Church Street bridge, and erosion of the footing-foundations at the D Street bridge. The project will fund various repairs to bridges over...

Curb Ramp and Sidewalk Repair Program **\$100,000**

The City's sidewalk replacement program, under an ordinance, has property owners responsible for maintaining sidewalks to the front and side of the properties. The program offers to pay property owners up to \$500, subject to the program...

Green Infrastructure Projects **\$100,000**

The new Municipal Regional Permit requires local agencies to construct green infrastructure to clean storm water runoff before entering waterways. This project will provide funding for green infrastructure improvements, such as curbside treatment...

J Street Bridge **\$220,000**

The erosion along the banks of Franklin Creek extends below the pavement surface and has resulted voids next to the bridge abutment at the east end of J Street. This project will address voids and erosion of the embankment on the west creek bank...

Street Geotechnical Studies **\$100,000**

Project will involve the analysis and studies on Alhambra Avenue, from Elderwood Drive to Blue Ridge Drive, and Reliez Valley Road, from Horizon Drive to Donegal Way, West Arlington Drive and Hillside Drive. Both streets show minor signs of...

Update City Engineering Standard Plans/Details **\$100,000**

Engineering standards and details are utilized for the construction of public infrastructure, including roadways, water pipes, and street features in the City of Martinez. This project will update City of Martinez Engineering Standard and Details...

Total: \$14,050,000

Bicycle/Pedestrian Requests

Itemized Requests for 2024-2029

Downtown Lighting Analysis Study **\$50,000**

Sections of downtown Martinez have experienced a lack of adequate lighting for pedestrians. The proposed study will review the condition of existing lighting and gaps located within the boundaries of Parking District 1. The study will provide...

Downtown/Alhambra Creek Beautification Mini-Master Plan **\$50,000**

The City has a desire to increase use of the plaza area of downtown Martinez next to Alhambra Creek, between Main Street and Ward Street. The downtown beautification mini master plan will explore refinement to the plaza area next to Alhambra creek...

Sidewalk/SR25 and Transit Masterplan **\$250,000**

Not all schools and transit facilities can be access safely by pedestrians due to missing pedestrian facilities, such as sidewalks. The Master plan will serve as an inventory of existing pedestrian facilities and the development of design...

Vine Hill Way Pathway Repairs **\$300,000**

There is an existing asphalt pedestrian trail on the north side of Vine Hill Way, between the intersections at Morello Avenue and Center Avenue. The trail is in poor condition and needs to be replaced since this walkway provides access to the...

Total: \$650,000

FINANCIAL POLICIES





Farm to table -- right here in Martinez.

Summary of Key Fiscal Policy Statement

General Financial Goals

- To fund current operations expenditures with current year revenues.
- To maintain an adequate fund balance to protect the City from unforeseen circumstances.
- To allocate resources to the highest priority services.

Operating Budget

- The City's operating budget will be developed on a biennial basis and adopted by the City Council. The City Council will approve appropriations from fund balance and any adjustments to the adopted biennial budget in excess of 5%.
- The City will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets. Each adopted two-year budget will be balanced. Except in exceptional circumstances, recurring General Fund revenues will be equal to or greater than recurring General Fund operating expenditures for each year of the two-year budget.
- The City will exercise prudent fiscal management by maintaining an adequate fund balance to protect the City in times of economic uncertainty or unforeseen circumstances.
- Budget adjustment reports will be presented to Council every six months.

Revenue

- The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations.
- Revenue will be estimated using an objective, analytical process. In the case of assumption uncertainty, conservative projections will be utilized.
- The City will fund current expenditures from current revenues, avoiding procedures that balance budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.
- Revised revenue projections will be budgeted every six months.

Capital Financing and Debt Management Policy

- The City will use debt financing only for one-time capital improvements and unusual equipment purchases.

User Fees Policy

- The City will review and periodically adjust its user fees to ensure they are fair, equitable, and justifiable.

Capital Improvement Program Policy

- The City will annually update and present its 5-year plan to the City Council to identify capital improvement projects based on need and availability of funding.
- The City's budget will be adjusted annually to reflect actual program revenues and expenditures.
- A Capital Improvement Project shall be established for all projects greater than \$30,000 that meet the definition of a public project per Section 22002 of the State Public Contract Code.
- The City will actively pursue grant and other outside funding sources for all capital improvement projects.

Fixed Assets Capitalization and Inventory Control Policy

- The Fixed Asset Capitalization and Inventory Control Policy have two major objectives. First, to accurately account for and report fixed assets in financial reports issued to external reporting agencies, granting agencies and the public. Second, to meet the City's fiduciary responsibility to establish systems and procedures to protect its fixed assets from loss or theft.



Investment Policy

- The City Treasurer will annually submit an investment policy to the City Council for review and adoption.
- The City Treasurer will invest the City's monies in accordance with applicable law and adopted investment policies.

Accounting, Auditing, and Financial Reporting

- The City's accounting and financial reporting systems will be maintained in conformance with the generally accepted accounting principles and standards of the Government Accounting Standards Board.
- Full and continuing disclosure will be provided in the general financial statements and the bond representations.

Reserve Policy

- At the end of each fiscal year, the Administrative Services Department reports the audited year-end fiscal results to the City Council. Should actual General Fund revenues exceed expenditures, encumbrances, and transfers to other funds, a year-end positive net change in fund balance is reported.
- Any year-end increase to fund balance, which results in the General Fund unassigned fund balance exceeding the level required by the reserve policy of 20%, shall be available for allocation for the following, subject to Council approval:
 - 25% - Transfer to assigned fund balance for Pension/OPEB Obligation Reserve
 - 25% - Transfer to Capital Improvement Program Fund for Infrastructure
 - 50% - Unassigned Fund Balance

Budget Policy

Purpose

The purpose of this policy is to set forth the basic revenue and operating financial policies upon which the development of the City's budget will be based. Except as otherwise noted, the following policies will be reviewed every two years during the preparation of the City's biennial budget. Recommended changes will be presented to the City Council for consideration with the adoption of the City's biennial budget.

Policy

- Revenue
 - The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations on revenue generation.
 - The City will estimate revenue using an objective, analytical process; in the case of assumption uncertainty, conservative projections will be utilized.
 - The City will fund current expenditures from current revenues, avoiding procedures that balance budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.
 - The City will review and periodically adjust its user fees to ensure they are fair and equitable.
 - Revised revenue projections will be budgeted every six months.
- Operating Budget
 - The City's Operating Budget will be developed on a biennial basis and adopted by the City Council. The City Council will approve additional appropriations from fund balance and any adjustments to the adopted biennial budget in excess of 5%.
 - The City's two-year Operating Budget will be presented by fund, function, and department. The purpose of this format is to clearly outline the relationship between the City's organizational structure and its major service areas, and provide detail on the associated expenditures.
 - The City will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets. Each adopted two-year budget will be balanced. Except in exceptional circumstances, recurring General Fund revenues will be equal to or greater than recurring General Fund operating expenditures for each year of the two-year budget. It shall also be a goal to fund the required transfers to the City's two Internal Service funds from recurring revenues.
 - The City will exercise prudent fiscal management by maintaining an adequate fund balance to protect the City in times of economic uncertainty or unforeseen circumstances.
 - All budgetary procedures will conform to State regulations and Generally Accepted Accounting Principles (GAAP).
 - The legal level of budgetary control is the department level.
 - Three levels of budgetary authority to amend appropriations will be maintained. The City's department heads may make transfers of appropriations within their respective departments. The City Manager is authorized to revise the budget so long as the total revisions in any single budget year do not exceed 5% of the budget, and if sufficient revenues, including new revenue sources, are available to offset such revisions. The City Council approves additional appropriations from fund balances, and adjustments in excess of 5% of the budget.
 - Budget adjustment reports will be presented to Council every six months.

Capital Financing and Debt Management Policy

The Capital Financing and Debt Management Policy sets the parameters for issuing debt and provides guidance in the timing and structuring of long-term debt commitments. The City will consider the issuance of long-term obligations under the following conditions:

Capital Financing

- The City will use debt financing only for one-time capital improvement projects and unusual equipment purchases, and only under the following circumstances:
 - When the project is included in the City's five-year capital improvement program.
 - When the project is not included in the City's five-year capital improvement program, but it is an emerging critical need whose timing was not anticipated in the five-year capital improvement program, or it is a project mandated immediately by State or Federal requirements.
 - When the project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing.
 - When there are designated revenues or specific resources sufficient to service the debt, whether from project revenues, other specified and reserved resources, or infrastructure cost-sharing revenues.
- Debt financing (other than tax and revenue anticipation notes) is not considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation. (See Investment Policy)
- Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes or developer agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees should be created and implemented to ensure new development pays its fair share of the cost of constructing necessary community facilities.
- Transportation impact fees are a major funding source in financing transportation system improvements. However, revenues from these fees are subject to significant fluctuation based on the rate of new development. Accordingly, the following guidelines will be followed in designing and building projects funded with transportation impact fees:
 - The availability of transportation impact fees in funding a specific project will be analyzed on a case-by-case basis as plans and specifications or contract awards are submitted for Council approval.
 - If adequate funds are not available at that time, the Council will make one of two determinations:
 - Defer the project until funds are available.
 - If the project is determined to be a priority, advance funds from the General Fund, which will be reimbursed as soon as funds become available. Repayment of General Fund advances will be the first use of transportation impact fee funds when they become available.
 - The City Council will establish the priority of projects in developing the City's five-year capital improvement program. The following criteria will be used to evaluate pay-as-you-go versus long-term debt financing in funding capital improvements:
- Factors that favor pay-as-you-go:
 - Current revenues and adequate fund balances are available.
 - Project phasing is feasible.
 - Debt levels would adversely affect the City's credit rating.
 - Market conditions are unstable or present difficulties in marketing.
- Factors that favor long-term financing:
 - Revenues available for debt service are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating.
 - The project that is being considered will not adversely affect the City's credit rating.
 - Market conditions present favorable interest rates and demand for municipal financing.
 - A project is mandated by state or federal requirements, and current revenue and fund balances are insufficient to pay project costs.
 - A project is immediately required to meet or relieve capacity needs and current resources are insufficient or unavailable.
 - The life of the project or asset financed is five years or longer.

Debt Management



- The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
- An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
- The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
- The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.
- The City will monitor all forms of debt annually coincident with the City's Financial Plan preparation and review process and report concerns and remedies, if needed, to the Council.
- The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations and secondary market continuing disclosure requirements.
- The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
- The City will follow all State and Federal regulations and requirements regarding bond provisions, issuance, taxation and disclosure.
- The adoption of resolutions of intent will be considered whenever bond issuance is contemplated to increase the flexibility related to funding costs of the project (e.g., project development costs, architectural costs, studies, etc.).
- The City will seek to maintain its current bond rating and will ordinarily not consider long-term debt that, through its issuance, would cause the City's bond rating to be lowered.
- Interfund borrowing will be considered to finance high priority needs on a case-by-case basis, only when planned expenditures in the fund making the loan would not be affected. Interfund borrowing may be used when it would reduce costs of interest, debt issuance, and/or administration.
- The term of the debt will not exceed the legal life of the asset or thirty years, whichever is less.
- Bond proceeds will be invested in accordance with the provisions of the bond indenture. Funds set aside for debt service will only be used for that purpose.
- In choosing the appropriate long-term debt instrument, cost, economic equity, political acceptability, and flexibility will be considered. Refunding will be considered to reduce interest costs or principal outstanding, or to eliminate restrictive debt covenants. Pooled financings with other government agencies will be considered, as appropriate.
- Costs incurred by the City, such as bond counsel and financial advisor fees, printing, underwriters' discount, and project design and construction costs, will be charged to the bond issue to the extent allowable by law. Financial, counsel, and other professional services will be contracted through competitive processes.

Debt Capacity

- General Purpose Debt Capacity. The City will carefully monitor its levels of general-purpose debt. Because our general purpose debt capacity is limited, it is important that we only use general purpose debt financing for high-priority projects where we cannot reasonably use other financing methods for two key reasons:
 - Funds borrowed for a project today are not available to fund other projects tomorrow.
 - Funds committed for debt repayment today are not available to fund operations in the future.
- The following will be considered in evaluating appropriate debt levels:
 - General Fund supported annual debt service payments will not exceed 7% of total budgeted expenditures and transfers out.
 - The General Fund may be used to provide back-up liquidity to improve the viability of a self-supported debt issue (i.e., not land-based financings), but only if the General Fund is not exposed to significant risk of loss of assets or impairment of liquidity. This evaluation of risk will consider such things as the following:

- Volatility of the revenue source identified for repayment of the debt.
- The likelihood the General Fund would be reimbursed within one year for any payments it might potentially need to make in its role as back-up guarantor. If the City Council determines the risk of loss of assets or impairment of liquidity to the General Fund to be minimal, self-supported debt service for debt that relies on the General Fund as a back-up guarantor will not exceed 7% of general fund budgeted expenditures and transfers out. Further, direct debt will not exceed 2% of assessed valuation; and no more than 60% of capital improvement outlays will be funded from long-term financings.
- Enterprise Fund Debt Capacity. The City will set enterprise fund rates at levels needed to fully cover debt service requirements as well as operations, maintenance, administration and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City's rate review and rate setting process.

Independent Disclosure Counsel

- The following criteria will be used on a case-by-case basis in determining whether the City should retain the services of an independent disclosure counsel in conjunction with specific project financings:
 - The City will generally not retain the services of an independent disclosure counsel when all of the following circumstances are present:
 - The revenue source for repayment is under the management or control of the City, such as general obligation bonds, revenue bonds, lease-revenue bonds or certificates of participation.
 - The bonds will be rated or insured.
 - The City will consider retaining the services of an independent disclosure counsel when one or more of following circumstances are present:
 - The financing will be negotiated, and the underwriter has not separately engaged an underwriter's counsel for disclosure purposes.
 - The revenue source for repayment is not under the management or control of the City, such as land-based assessment districts, tax allocation bonds or conduit financings.
 - The bonds will not be rated or insured.
 - The City's financial advisor, bond counsel or underwriter recommends that the City retain an independent disclosure counsel based on the circumstances of the financing.
 - Land-Based Financings
 - Public Purpose
There will be a clearly articulated public purpose in forming an assessment or special tax district in financing public infrastructure improvements. This should include a finding by the Council as to why this form of financing is preferred over other funding options such as impact fees, reimbursement agreements or direct developer responsibility for the improvements.
 - Active Role
Although land-based financings may be a limited obligation of the City, the City will play an active role in managing the district. This means that the City will select and retain the financing team, including the financial advisor, bond counsel, trustee, appraiser, disclosure counsel, assessment engineer and underwriter. Any costs incurred by the City in retaining these services will generally be the responsibility of the property owners or developer, and will be advanced via a deposit when an application is filed; or will be paid on a contingency fee basis from the proceeds of the bonds.
 - Credit Quality
When a developer requests a district, the City will carefully evaluate the applicant's financial plan and ability to carry the project, including the payment of assessments and special taxes during build out. This may include detailed background, credit and lender checks, and the preparation of independent appraisal reports and market absorption studies. For districts where one property owner accounts for more than 25% of the annual debt service obligation, a letter of credit further securing the financing may be required.
 - Reserve Fund
A reserve fund should be established in the lesser amount of; the maximum annual debt service; 125% of the annual average debt service; or 10% of the bond proceeds.
 - Value-to-Debt Ratios
The minimum value-to-debt ratio should generally be 4:1. This means the value of the property in the district, with the public improvements, should be at least four times the amount of the assessment or special tax debt. In special

circumstances, after conferring and receiving the concurrence of the City's financial advisor and bond counsel that a lower value-to-debt ratio is financially prudent under the circumstances, the City may consider allowing a value-to-debt ratio of 3:1. The Council should make special findings in this case.

- Capitalized Interest During Construction

Decisions to capitalize interest will be made on case-by-case basis, with the intent that if allowed, it should improve the credit quality of the bonds and reduce borrowing costs, benefiting both current and future property owners.

- Maximum Burden

Annual assessments (or special taxes in the case of Mello-Roos or similar districts) should generally not exceed 1% of the sales price of the property; and total property taxes, special assessments and special tax payments collected on the tax roll should generally not exceed 2%.

- Benefit Apportionment

Assessments and special taxes will be apportioned according to a formula that is clear, understandable, equitable and reasonably related to the benefit received by – or burden attributed to – each parcel with respect to its financed improvement. Any annual escalation factor should generally not exceed 2%.

- Special Tax District Administration

In the case of Mello-Roos or similar special tax districts, the total maximum annual tax should not exceed 110% of annual debt service. The Rate and method of apportionment should include a back-up tax in the event of significant changes from the initial development plan, and should include procedures for prepayments.

- Foreclosure Covenants

In managing administrative costs, the City will establish minimum delinquency amounts per owner, and for the district as a whole, on a case-by-case basis before initiating foreclosure proceedings.

- Disclosure to Bondholders

In general, each property owner who accounts for more than 15% of the annual debt service or bonded indebtedness must provide ongoing disclosure information annually as described under SEC Rule 15 C(2) 12.

- Disclosure to Prospective Purchasers

Full disclosure regarding outstanding balances and annual payments should be made by the seller to prospective buyers at the time that the buyer bids on the property. It should not be deferred to after the buyer has made the decision to purchase. When appropriate, applicants or property owners may be required to provide the City with a disclosure plan.

- Conduit Financings

- The City will consider requests for conduit financing on a case-by-case basis using the following criteria:

- The City's financial advisor will review the terms of the financing, and render an opinion that there will be no liability to the City in issuing the bonds on behalf of the applicant.
- There is clearly articulated public purpose in providing the conduit financing.
- The applicant is capable of achieving this public purpose.

- This means that the review of requests for conduit financing will generally be a two-step process:

- First asking the Council if they are interested in considering the request, and establishing the ground rules for evaluating it.
- And then returning with the results of this evaluation, and recommending approval of appropriate financing documents if warranted.

- This two-step approach ensures that the issues are clear for both the City and applicant, and that key policy questions are answered.

- The work scope necessary to address these issues will vary from request to request, and will have to be determined on a case-by-case basis. Additionally, the City should generally be fully reimbursed for its costs in evaluating the request; however, this should also be determined on a case-by-case basis.

Glossary

There are many different types of long-term debt instruments available. Depending on the specific circumstances, the City will consider using the following types of financing instruments:



- Assessment Bonds/Special Tax Bonds

Bonds are issued to develop facilities and basic infrastructure for the benefit of properties within the assessment district. Assessments are levied on properties benefited by the project. Voter approval is not required. Instead, a majority vote of the property owners with a majority of assessments is needed to authorize the issue. The issuer's recourse for non-payment is foreclosure. This type of bond is normally not rated. The bonds may be issued under the provisions of the 1911, 1915 or Mello-Roos Bond Act, whichever is most appropriate.

- Bond Anticipation Notes

Notes are issued to provide temporary financing, to be repaid by long-term financing. The bridge financing has a maximum maturity of three years.

- Certificates of Participation

The City enters into a lease or installment agreement with another party (a lessor, such as a joint powers authority) to lease an asset over a defined period of time at a prearranged annual payment. Voter approval is generally not required. Lease payments are made primarily from general fund revenues. Current law requires the lessee to make lease payments only if the facility has beneficial use. The legislative body has to appropriate annual debt service payments. For the security of the bondholders, a reserve fund is normally established and held by a trustee until all bonds are paid. Interest during project construction must be capitalized. An "asset transfer" structure, whereby an existing facility is used as security to finance construction or acquisition of another project, may be used for flexibility.

- Conduit Financing

A financing in which the proceeds of the issue are loaned to a non-governmental borrower who can then apply the proceeds for Project Financing or (if permitted by federal law for qualified 501 ©(3) Bond) for working capital purposes. The issuance of the securities are by a governmental unit to finance a project to be used primarily by a third party, usually a corporation engaged in private enterprise. The security of this type of issue is the credit of the private user rather than the governmental issuer.

Usually such securities do not constitute a general obligations of the issuer because the corporate obligor is liable for the generating pledge revenues. Industrial development bonds are a common type of conduit financings.

- General Obligation Bonds

Bonds backed by the full faith and credit of the City. The taxing power may be an unlimited ad valorem tax or a limited tax, usually on real estate and personal property. A special rate is incorporated in the property tax bill annually to pay for debt service. A two-thirds voter approval is required for authorization. Because it is secured by an unlimited tax levy, this structure has strong marketability and lower interest costs.

- Marks-Roos Bonds

Bonds are issued by a joint powers authority to buy other bond issues. By pooling bond issues, marketability can be improved and administration costs are reduced.

- Master Lease Agreements

The City enters into a lease agreement with a provider to lease equipment or facilities whose useful life is too short to finance with long-term debt. Various pieces and types of real and personal property from different vendors over a period of time can be acquired under one master lease agreement. Interest can be fixed or tied to an index. Financing costs are normally minimal, but the interest cost may be higher than with other instruments.

- Revenue Bonds

Bonds are secured by revenues generated by the facility that is financed, or by dedicated user fees. Voter approval may or may not be required. Planning is more complex because costs and revenues affect each other. Credit enhancement (e.g., insurance or letter of credit) may be needed because of the limited source of debt service payment.

- Vendor-Financed Leases

A vendor of equipment acts as the lessor and investor, and holds the lease for its full term or may assign the lease. The motivating factor to the vendor is usually to encourage future sales of its product.

Capital Improvement Program Policy

Purpose

The purpose of the Capital Improvement Program (CIP) is to systematically plan, schedule, and finance capital projects as determined by the City Council. The Capital Improvement Program will include major rehabilitation costs to existing infrastructure and facilities, as well as the cost of new facilities or capital improvements.

Policy

- A. The City's 5-year plan will be updated and presented annually to the City Council to identify capital improvement projects based on need and availability of funding.
- B. In accordance with Section 65401 of the Government Code, the 5-year plan is reviewed annually by the City Planning Commission for conformity with the adopted General Plan.
- C. The City's budget will be adjusted annually to reflect actual program revenues and expenditures.
- D. A Capital Improvement Project shall be established for all projects greater than \$30,000 that meet the definition of a public project per Section 22002 of the State Public Contract Code. These include projects involving construction, reconstruction, alteration, renovation, improvement, demolition, repair work, and painting (other than minor repainting) of any City-owned, leased or operated facility. This definition excludes maintenance work as defined in Section 22002 of the State Public Contract Code; for example, routine, recurring and usual work for the preservation of any publicly owned or operated facility; landscape maintenance; or minor repainting.
- E. As part of the budget process, departments will submit CIP requests providing a detailed description of the proposed project or purchase. All requests will be reviewed by the City Manager. The City Council will approve projects based on need and availability of funding.
- F. The City Manager will have the authority to revise the budget among projects with similar revenue sources so long as sufficient revenues are available to offset such revisions.
- G. With Council approval, unexpended project appropriations will be carried forward as continuing appropriations to future fiscal years, as required to complete the intent of the original budget.
- H. The City will actively pursue grant and other outside funding sources for all capital improvement projects.
- I. In order to receive "local share" or "return to source" Measure C funds each year, the City will submit an updated 5-year CIP to the Contra Costa Transportation Authority demonstrating compliance with the Growth Management Program established by Measure C when it was adopted by voters in 1998. Measure C will be succeeded by Measure J, which has similar requirements.

Fixed Assets Capitalization and Inventory Control Policy

The Fixed Asset Capitalization and Inventory Control Policy has two major objectives:

1. Accounting and Financial Reporting: to accurately account for and report fixed assets in financial reports issued to external reporting agencies, granting agencies and the public.
2. Safeguarding of City Assets: to meet the City's fiduciary responsibility to establish systems and procedures to protect its fixed assets from loss or theft.

This policy provides specific guidelines to determine which fixed assets are subject to separate accounting, reporting and safeguarding.

The Finance Division of the Administrative Services Department is responsible for, and has established, systems and procedures through which both objectives are met. These systems and procedures are used to identify, process, control, track and report City fixed assets.

Capitalization Policy (Accounting and Financial Reporting)

In general, all fixed assets, including land, buildings, machinery and equipment, with an original cost of \$5,000 or more, is subject to accounting and reporting (capitalization). All costs associated with the purchase or construction should be considered, including ancillary costs such as freight and transportation charges, site preparation, professional fees, and legal claims directly attributable to asset acquisition. Specific capitalization requirements are described below.

- The capitalization threshold is applied to individual units of fixed assets. For example, ten desks purchased through a single purchase order, each costing \$1,000, will not qualify for capitalization even though the total (\$10,000) exceeds the threshold of \$5,000.
- For purposes of capitalization, the threshold will generally not be applied to components of fixed assets. For example, a keyboard, monitor and central processing unit, purchased as components of a computer system, will not be evaluated individually against the capitalization threshold. The entire computer system will be treated as a single fixed asset.
- Repairs to existing fixed assets will generally not be subject to capitalization unless it extends the useful life of the asset. In this case, it represents an improvement and is subject to the requirements described below.
- Improvements to existing fixed assets will be presumed (by definition) to extend the useful life of the related fixed asset and, therefore, will be subject to capitalization only if the cost of the improvement meets the \$5,000 threshold. In theory, an improvement to a fixed asset that had an original cost of less than \$5,000, but now exceeds the threshold as a result of the improvement, should be combined as a single asset at the total cost (original cost plus the cost of the improvement) and capitalized.
- Capital projects will be capitalized as "construction in progress" until completed. Costs to be capitalized include direct costs, such as labor and materials, as well as ancillary costs and any construction period interest costs as required by authoritative pronouncements from GASB.

Inventory Control (Safeguarding of City Assets)

Department heads are ultimately responsible for safeguarding their department's fixed assets from theft or loss. The Finance Division is responsible for establishing and maintaining systems and procedures that enable departments and program managers to properly safeguard their assets.

In general, inventory control is applied only to movable fixed assets, such as machinery and equipment, and not to land, buildings, or other immovable fixed assets. Fixed assets subject to inventory control will be accounted for and controlled through the same systems and procedures used to account and control fixed assets subject to capitalization.

Fixed assets will be subject to inventory control if they meet at least one of the following criteria:

- Original cost of the fixed asset is equal to or greater than \$5,000.
- Any asset less than \$5,000 as requested by a department. This may include certain machinery and equipment that, due to their portability, value outside of the office, or character, are susceptible to theft or loss. It may also include any asset

that has been requested by a department to be controlled in order to satisfy an internal (operational) or external requirement. For example, MIS may wish to track all computer hardware in order to establish replacement and upgrade schedules.

- Any asset that is required to be controlled and separately reported pursuant to grant conditions or other externally imposed requirements. For example, a grant program that has funded the acquisition of a fixed asset may impose requirements that the fixed asset be tracked and identified as a grant-funded asset.

Investment Policy

Purpose

The purpose of this Investment Policy for the City of Martinez (the City) is to provide guidance and direction for the prudent investment of City funds and to foster the creation of a systematic and controlled investment process. The ultimate goal is to maximize the efficiency of the City's cash management system and to enhance the economic status of the City while protecting its pooled investment cash.

Policy

It is the policy of the City of Martinez to invest public funds in a manner which will provide maximum security, meet the daily cash flow demands of the City and provide highest investment return while conforming to all California laws and local statutes governing the investment of public funds. It is also the policy of the City that all funds not required for immediate budgeted expenditures be invested in compliance with this Investment Policy

Scope

This Investment Policy applies to all short-term operating funds and investment activities under the direct authority of the City. These funds are described in the most current annual financial report and include: General Fund, Capital Projects Fund, Special Revenue Funds, Enterprise Funds, Internal Service Funds and Fiduciary Funds. This investment policy applies to all transactions involving the financial assets and related activities of the foregoing funds.

Prudence

The standard of prudence to be used for managing the City's investment program is California Government Code Section 53600.3, the prudent investor standard which states, "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency."

The City Treasurer and other individuals assigned to manage the investment portfolio, acting in accordance with written procedures and this Investment Policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Objectives

The City's funds shall be invested in accordance with all applicable City policies and codes, state and local statutes and federal regulations, and in a manner designed to accomplish the following objectives, which are listed in priority order:

- Safety
Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure that capital losses are avoided, whether from securities default, broker-dealer default, or erosion of market value. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. The City may elect to sell a security prior to its maturity and record a capital gain or loss in order to improve the quality, liquidity or yield of the portfolio in response to market conditions or the City's risk preferences.
- Liquidity
The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.
- Return on Investment
The City's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.

Delegation of Authority



Section 53636 of the Government Code of the State of California provides that money on deposit is deemed to be in the treasury of the City. Although the responsibility for conducting the City's investment program resides with the Treasurer, the day-to-day investment function is hereby delegated to the Assistant City Manager for Administrative Services.

Public Trust

All participants in the investment process shall act reasonably as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public scrutiny and evaluation. The overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust. Nevertheless, in a diversified portfolio, it must be recognized that occasional measured losses are inevitable, and must be considered within the context of the overall portfolio investment return, provided that adequate diversification has been implemented.

Investments are to be made that will bear in mind the responsibility of city government to its citizens. Investments that encourage the betterment of the human condition will be sought. Alternative investments that enhance the quality of life will be given full consideration. Investments that serve to only enrich a few to the detriment of the people will be strictly avoided.

Ethics and Conflict of Interest

All personnel responsible for authorizing the purchase of investments shall refrain from personal business activities that could conflict with proper execution of the investment program and/or which could impair their ability to make impartial investment decisions. The City Treasurer, Assistant City Manager for Administrative Services and other key Finance personnel shall file a Statement of Economic Interests each year as required by California Government Code Section 87203 and regulations of the Fair Political Practices Commission.

Qualified Money Managers, Financial Dealers and Institutions

The City may contract with professional money managers to assist in the management of all or part of its investment portfolio in compliance with the guidelines outlined in this Investment Policy. If the City Treasurer directly invests in individual securities, then the City will maintain a list of financial institutions and primary dealers authorized to provide investment services. Professional money managers working with the City may maintain their own list. Primary dealers include those that regularly report to the Federal Reserve Bank and should qualify under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule).

All financial institutions, dealers and cash managers who desire to become qualified bidders for investment transactions must supply the City with the following: audited financial statements, proof of National Association of Security Dealers certification when applicable, trading resolution, proof of State of California registration when applicable, completed questionnaire and certification of having read the City of Martinez's investment policy and depository contracts. A current audited financial statement is required to be on file for each financial institution and dealer.

The City shall send a copy of the current investment policy to all brokers/dealers approved to do business with the City. Confirmation of receipt of this policy shall be considered evidence that the dealer understands the City's Investment Policy and intends to sell the City only appropriate investments authorized by this Investment Policy.

Authorized Investments

All investments and deposits of City funds shall be made in accordance with California Government Code Sections 16429.1, 53600-53609 and 53630-53686. Within the context of code limitations, the following investments and their respective additional limitations are authorized:

Limitations identified in the following sections shall be adhered to and the percentage limits and credit criteria shall be measured against portfolio value on the date the investment is purchased. In the event of a credit downgrade below the minimum acceptable credit rating, the City shall require investment advisors, engaged in the investing of City funds, to notify City staff of the downgrade, and provide a plan of action to address the downgrade:

- A. United States Treasury bills, bonds and notes or those for which the full faith and credit of the United States are pledged for the payment of principal and interest. There is no limit on the percentage of U.S. Treasury obligations that may be held in the City's portfolio.
- B. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises with maturities not exceeding five years from the date of trade settlement.

- C. Shares of beneficial interest issued by diversified management companies, that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. Sec. 80a-1, et seq.). To be eligible for investment pursuant to this subdivision these companies shall either: (1) attain the highest ranking or the highest letter and numerical rating provided by not less than two of the three largest nationally recognized rating services or (2) retain an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than five years experience managing money market mutual funds with assets under management in excess of \$500 million. The purchase price of shares shall not exceed 20 percent of the investment portfolio of the City.
- D. State of California Local Agency Investment Fund. State of California's Local Agency Investment Fund (LAIF), pursuant to California Government Code Section 16429.1. There is no limit on the percentage of LAIF that may be held in the City's portfolio. LAIF investments are subject to statutory limits. The LAIF portfolio should be reviewed periodically.
- E. Shares of Beneficial Interest issued by a Joint Powers Authority, including the California Asset Management Program (CAMP) and CalTrust. The City can invest in this category, provided the City is a member of the Joint Powers Authority and therefore a voting member. There is no limit on the percentage that may be held in the City's portfolio.
- F. Commercial Paper of "prime" quality of the highest ranking or the highest letter and numerical rating as provided for by a nationally recognized statistical rating organization (NRSRO). Purchases must be limited to corporations organized and operating within the United States, having assets in excess of \$500 million and having an "A" or higher rating for the issuer's debentures, other commercial paper (as provided by Moody's or Standard and Poor's rating services). No more than 5% of the City's total portfolio may be invested in the commercial paper of any one issuer, and the aggregate investment in commercial paper shall not exceed 25% of the City's total portfolio. The maximum maturity of commercial paper cannot exceed 270 days from the date of trade settlement.
- G. Banker's Acceptances with a maturity not exceeding 180 days from the date of trade settlement, drawn on or accepted by a FDIC insured commercial bank with combined capital and surplus of at least \$250 million, rated at least A-1 or the equivalent by a nationally recognized statistical rating organization (NRSRO) at the time of purchase and whose senior long-term debt is rated at least A or the equivalent by a NRSRO at the time of purchase. No more than 5% of the City's total portfolio shall be invested in banker's acceptances of any one issuer, and the aggregate investment in banker's acceptances shall not exceed 30% of the City's total portfolio.
- H. Medium Term Notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States with a final maturity not exceeding five years from the date of trade settlement. These notes must have a rating of at least "A" or the equivalent by a NRSRO. No more than 5% of the City's total portfolio shall be invested in medium term notes of any one issuer, and the aggregate investment in medium term notes shall not exceed 30% of the City's total portfolio.
- I. Negotiable Certificates of Deposit with a final maturity not exceeding five years issued by a nationally or state-chartered bank, savings association or federal association (as defined by Section 5102 of the Financial Code), a state or federal credit union, or by a federally- or state-licensed branch of a foreign bank. Negotiable CD issuers must be rated at least A or the equivalent by two NRSROs. No more than 5% of the portfolio shall be held in any one deposit or allocated to any one issuer, and the aggregate investment in non-negotiable certificates of deposit and negotiable certificates of deposit shall not exceed 30% of the City's total portfolio.

Prohibited Investments

Ineligible investments, those that are not described herein, including but not limited to, common stocks or long term (over five years in maturity) notes and bonds, are prohibited from use in this portfolio. The City discourages investments in companies that receive revenues from the production, manufacturer or sale of tobacco products including investment pools that receive more than 15% of gross revenues from the production, manufacture or sale of tobacco products.

Safekeeping and Custody

All security transactions entered into by the City shall be conducted on a delivery versus payment (DVP) basis as evidenced by safekeeping receipts in the City's name and shall be delivered to the City or the City's designated custodian upon receipt of payment by the City.

Diversification



The City's investment portfolio shall be diversified to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities.

Internal Controls

The Finance Department will establish a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets or imprudent actions by employees and officers of the City. Controls deemed most important include: control of collusion, segregation of duties, separating transaction authority from accounting and record keeping, custodial safekeeping, clear delegation of authority, written confirmation of telephone transactions, documentation of transactions and strategies and code of ethical standards. The Assistant City Manager for Administrative Services shall establish an annual process for review of these controls by an external auditor. This review will help to ensure compliance with the City's Investment Policy.

Performance Standards

The investment portfolio shall be designed to attain a market rate of return throughout budgetary and economic cycles, taking into account prevailing market conditions, risk constraints for eligible securities, and cash flow requirements. The performance of the City's investments shall be compared to the average yield on the U.S. Treasury security that most closely corresponds to the portfolio's weighted average effective maturity. When comparing the performance of the City's portfolio, its rate of return will be computed net of all fees and expenses.

Reporting

The Treasurer shall render to the City Manager and City Council a quarterly report which provides a clear picture of the status of the current investment portfolio. The report shall include the following information on investments: A. Listing of individual securities held at the end of the reporting period by authorized investment category B. Average life and final maturity of all investments C. Coupon, discount or earnings rate D. Par value, amortized book value and market value The quarterly report shall also include a statement of compliance with this Investment Policy or an explanation for non-compliance and a statement of the City's ability to meet expenditure requirements for six months, and an explanation of why money will not be available if that is the case.

Review, Adoption, & Amendments

The City's Investment Policy shall be adopted by resolution of the City Council. This Investment Policy shall be reviewed at least annually to ensure its consistency with the overall objectives of preservation of principal, liquidity and yield, and its compliance with current law. Any amendments to the Investment Policy must be approved by the City Council.

General Fund Reserve Policy

Adopted 12/2/2015

Policy Purpose

The purpose of this policy is to establish a target minimum level of designated reserves in the General Fund to:

- Demonstrate continued prudent fiscal management and creditworthiness
- Mitigate financial impacts resulting from a natural disaster or other catastrophic events
- Alleviate loss of major revenue sources
- Respond to challenges of a changing economic environment, including prolonged downturns in the local, state, or national economy
- Moderate unanticipated operating or capital expenditures

Policy

The City will maintain a minimum 20% unassigned fund balance based on operating expenditures. The City will maintain two assigned reserves and two unassigned-contingency reserves to address unforeseen emergencies or disasters, significant changes in the economic environment, escalating employee benefit costs, and key infrastructure improvements. These include:

- Pension/OPEB Obligation Assigned Fund Balance Reserve
Funds designated to mitigate pension, insurance and retiree health benefits due to an extreme fluctuation in rates due to a specific cause
- Infrastructure Assigned Fund Balance Reserve
Funds designated for infrastructure and deferred maintenance
- Catastrophic Unassigned-contingency Fund Balance Reserve
Funds reserved under this category shall be used to mitigate costs associated with unforeseen emergencies, including natural disasters
- Economic Uncertainty Unassigned-contingency Fund Balance Reserve
Funds designated to mitigate revenue shortfalls due to downturn in economic cycles, as well as reductions in revenues caused by actions from State/Federal governments, thereby avoiding the need for service-level reductions within the fiscal year. Should any unanticipated reductions in revenues be deemed to be recurring, adjustments will be made in the next budget cycle to reflect the revised revenue projections

Reserve Levels

The City commits to maintaining the unassigned fund balance at the stated 20% minimum based on the General Fund's annual operating expenditures (minus one-time expenditures).

The City commits to maintaining the combined assigned and unassigned-contingency reserve fund balance at a minimum of \$5,000,000.

The General Fund Reserve Policy is reviewed by the City Council as part of the biannual operating budget review and adoption process. Appropriations of General Fund reserves require formal Council authorization.

Replenishment of Unassigned Fund Balance

In keeping with the principles discussed in this policy, when either assigned or unassigned reserve funds are used, the City Council shall develop a 1 to 5-year reserve replenishment plan to meet the minimum threshold of General Fund ongoing, operating expenditures, excluding one-time expenditures.

Excess Fund Balance



At the end of each fiscal year, the Administrative Services Department reports the audited yearend fiscal results to the City Council. Should actual General Fund revenues exceed expenditures, encumbrances, and transfers to other funds, a year-end positive net change in fund balance is reported. Any year-end increase to fund balance, which results in the General Fund unassigned fund balance exceeding the level required by the reserve policy of 20%, shall be available for allocation for the following, subject to Council approval:

- 25% - Transfer to assigned fund balance for Pension/OPEB Obligation Reserve
- 25% - Transfer to Capital Improvement Program Fund for Infrastructure
- 50% - Assigned Fund Balance

Definition of Unassigned and Unassigned Per GASB 54 Statement

Assigned fund balance—an amount a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned fund balance—amounts available for any purpose; these amounts are reported only in the General Fund.

APPENDICES



**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARTINEZ
APPROVING A BUDGET AND AUTHORIZING EXPENDITURES FOR**

FISCAL YEARS 2023-2024 AND 2024-2025

WHEREAS, the City Council has conducted a public session concerning the Proposed Budget for July 1, 2023, through June 30, 2025, at which time any and all members of the public had an opportunity to comment on said budget; and

WHEREAS, the City Council has reviewed the City Manager's Proposed Budget for the 2023-2024 and 2024-2025 fiscal years; and

WHEREAS, the City Council desires to adopt said budget for the 2023-2024 and 2024-2025 fiscal years.

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

1. The Budget, which is on file at the office of the City Manager and incorporated herein by this reference, is hereby adopted. The budget is attached to this resolution.
2. Recognizing that actual revenues and appropriations may vary from the estimates set forth in the budget, the Council wishes to authorize the budget with the understanding that it may require revisions as set forth in paragraph 3 below.
3. The City Manager is authorized in this biennial budget to revise the budget so long as the total revisions in any single budget year do not exceed 5% of the budget as set forth in the attached budget, and provided that sufficient revenues are available to offset such revisions.
4. All revenues subsequently received by City funds in excess of amounts appropriated by this resolution for fiscal years 2021-2022 and 2022-2023 are hereby appropriated to their respective reserve fund balances.
5. The City Manager is authorized to act on behalf of the City and to make expenditures and incur liabilities against all funds of the City as provided for in contracts that have been authorized by the City Council. The Council's authorization of such contracts shall automatically constitute an appropriation of the necessary amount.
6. The City Manager or his/her designee is authorized to make appropriation transfers from one account to another within a department and is also authorized to make appropriation transfers between funds, provided that total appropriations do not exceed the limitations set forth by this resolution.

* * * * *

I HEREBY CERTIFY that the foregoing is a true and correct copy of a resolution duly adopted by the City Council of the City of Martinez at a Regular Meeting of said Council held on the 28th day of June, 2023, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

RICHARD G. HERNANDEZ, CITY CLERK
CITY OF MARTINEZ



Guide to Funds by Number

01 General Fund

The General Fund is the City's primary reporting entity for current general government operations of the City of Martinez. It accounts for all financial resources not required by law or administrative action to be accounted for in another fund.

20 Public Safety Grants

These are Federal and State grants received by the Police Department for improvements in public safety technology and other special projects.

21 National Pollution Discharge Elimination System (NPDES)

The City participates in the Contra Costa County Flood Control and Water Conservation District for the collection, administration, distribution, and expenditure of funds derived from stormwater utility assessments. The assessment is collected with property taxes received by the County Tax Collector and is used for pollution control improvements and drainage system maintenance.

22 Measure C/J

This fund accounts for the local jurisdictions portion of the Local Street Maintenance Fund allocation. These monies can only be spent on local streets and roads, transit operations, growth management planning and compliance, bicycle and pedestrian trails, and parking facilities.

23 Gasoline Tax

This fund accounts for monies received from the State of California under Street and Highway Code Section 2103, 2105, 2106, 2107 and 2107.5. The allocations must be spent for street maintenance, construction and a limited amount of engineering.

27 Housing In-Lieu Fund

This fund accounts for developer fees which are paid in-lieu of affordable housing. The funds are to be used at the City's discretion for the provision of affordable housing to low and moderate income households.

29 Recycle Fund

This fund accounts for the grants the City receives for the disposal of used oil and recycling. This fund also accounts for funds received from the solid waste hauler to cover costs to implement Assembly Bill 939 programs and Climate Action Plan initiatives.

31 Capital Improvement Program

The Capital Improvement Program (CIP) budget is for expenditures on capital projects such as major street or park improvements, building construction, and major facility maintenance.

33 Lighting and Landscaping

This fund accounts for the installation, maintenance and improvements of subdivision lighting and landscaping within the various special assessment districts. Monies are collected through an annual levy on the property owners within each district.

34 Mitigation/Impact Fees

This fund accounts for fees collected from developers to mitigate the impact of new development. The City established the following impact fees: traffic, park in-lieu, child care, drainage, cultural facilities, police facilities, and park and recreation.

36 PEG Access

This fund accounts for the payments received by the City's cable provider to be used for public, educational and governmental capital support as provided by the City's franchise agreement.

38 Measure D

This fund accounts for Measure D funds, which are from a 2016 voter-approved, half-cent citywide sales tax to be used exclusively to fund Martinez roadway rehabilitation and maintenance projects for 15 years.

45 General Obligation Bond, Election of 2008

Accounts for the payment of debt service on the General Obligation Bonds issued in March 2012.

50 2017 General Obligation Refunding Bond

Accounts for the payment of debt service on the General Obligation Bonds issued in November 2017.

51 2022 Lease Revenue Bonds (Alhambra Highland Open Space Project)



Accounts for the payment of debt service on the Lease Revenue Bonds issued in November 2022 and costs associated with maintaining the property.

71 Water System Fund

This enterprise accounts for the operation, maintenance and treatment of the water system.

72 Water System Capital Improvement Fund

The Water System Fund accounts for the funds received from customers receiving water service provided by the City and the related expenditures for administration, system improvements, maintenance and repair, and debt service issue related to the provision of water service to the customers.

73 Marina Fund

The Marina Fund revenues include lease payments, sales and property taxes.

74 Marina Capital Improvement Fund

The Marina Fund revenues include lease payments, sales and property taxes.

75 Parking Services Fund

The Parking Services Fund accounts for the activities related to the various parking lots and parking meters in the City. Revenue is generated from parking meters and parking permits.

76 Parking Capital Improvement Fund

The Parking Services Fund accounts for the activities related to the various parking lots and parking meters in the City. Revenue is generated from parking meters and parking permits.

81 Equipment Replacement

The Equipment Replacement Fund accounts for the accumulation of funds for the maintenance and subsequent replacement of the equipment under City control. Costs are charged to departments by way of "rental charges" of City vehicles and equipment.

82 Information Systems

The Information System Fund accounts for the services rendered to all City departments for management of the City's hardware and software needs. Costs are charged to departments by percent based on the number of computer work stations and overall use of technology.

Glossary

The City's budget document contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the budget document in understanding the terms, this glossary has been included in the document.

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Account: A subdivision within a fund for the purpose of classifying transactions.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Ad Valorem: Latin for according to value. An ad valorem tax is assessed on the value of goods or property; not on the quantity, weight, extent, etc.

Adjusting Entry: A journal entry posted to the accounting records at the end of an accounting period to record a transaction or event which was not properly posted during the accounting period for various reasons.

Adopted Budget: Revenues and appropriations approved by the City Council in June for the next fiscal year.

Agency: The term for the highest organizational level, in most cases a City, department, or independent board.

Agency Funds: Funds that are used to account for assets held by the City on behalf of individuals, private organizations, other governments, and/or other funds.

Americans With Disabilities Act: Federal legislation that requires the accessibility of public facilities for disabled persons.

Allocation: A distribution of funds or an expenditure limit established for an organizational unit.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: An authorization made by the City Council that permits the City to incur obligations and to expend resources. An appropriation is limited in the amount and the period of time in which it may be expended.

Appropriation Limit: As defined by Section 8 of Article XIII B of the California Constitution, enacted by the passage of Proposition 4 at the November 6, 1979 General Election, the growth in the level of certain appropriations from tax proceeds are generally limited to the level of the prior year's appropriation limit as adjusted for changes in cost of living and population. Other adjustments may be made for such reasons as the transfer of services from one government entity to another.

Appropriation Resolution: The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessments: Charges made to parties for actual services or benefits received.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Government-owned property that has monetary value.

Assigned Fund Balance: Fund balance that has a limitation for a specific and intended use

Audit: A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's (City Council's) appropriations.



Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Audit Trail: Documentation which permits the sequence of financial transactions to be followed.

Authorized Positions: Those ongoing positions approved in the final budget of the preceding year.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Average Cost: Total of all costs for all units bought (or produced) divided by the number of units acquired (or purchased).

Balance Available: The amount of money available for appropriation or encumbrance. It is the excess of cash and near-cash assets of a fund over its liabilities and reserves, commonly called surplus available for appropriation. It is also the unobligated balance of an appropriation that may be encumbered for the purposes of the specific appropriation.

Balanced Budget: When there is neither a budget deficit nor a budget surplus; when revenues equal expenditures.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A financial plan for a specific period of time (fiscal year) that matches all planned revenue and expenditures with various municipal services.

Budget Amendment: A legal procedure utilized to revise a budget appropriation. City Staff has the prerogative to adjust expenditures within or between departmental budgets. The City Manager is authorized to revise the budget so long as the total revisions in any single budget year do not exceed 5% of the budget, and provided that sufficient revenues are available to offset such revisions. Council approval is required for additional appropriation from fund balances or new revenue sources.

Budget Calendar: The schedule of key dates which City departments follow in the preparation, revision, adoption, and administration of the budget.



Budget Detail: A support document to the published budget that details the line item expenditures.

Budget Document: The financial plan report reviewed and adopted by the City Council.

Budget Message: The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and presents recommendations made by the City Manager.

Budget Surplus: The Difference between operating revenues and operating expenditures. The Budget Surplus may be used for ongoing expenses (as opposed to year-end balance, which may be used only for one-time expenses).

Budget Year: Is the fiscal year for which the budget is being considered; i.e. the fiscal year following the current year.

Budgetary Unit: An organizational component budgeted separately, usually a department or division.
California Employers' Retiree

Benefit Trust: An irrevocable trust established to fund OPEB.

California Society of Municipal Finance Officers: The purpose of this organization is to promote professional administration of municipal finance and to strive for the attainment of professional status of all those responsible for the conduct of the activities of the field.

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets).

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Improvement: Any project or physical public improvement that results in a permanent addition to the City's fixed assets, or a revitalization/improvement that extends a fixed asset's useful life or increases its usefulness or capacity. A capital improvement has an estimated service life of at least eight years and a value of at least \$25,000.

Capital Improvement Program: A plan for capital expenditures to provide for the acquisition, expansion, or rehabilitation of an element of the City's physical property to be incurred over a fixed period of several future years.

Capital Outlay: Expenditures relating to the purchase of equipment, land, or other fixed assets.

Carryover or Carry Forward: The process of carrying a budgeted and encumbered item from the current fiscal year to the next fiscal year.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Basis or Cash Method: An accounting method that recognizes income and deductions when money is received or paid. The modified-accrual method is the preferred method for government organizations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Certificate of Participation: Obligations of a public entity based on a lease or installment sale agreement.

Citizen Option for Public Safety: State law enforcement grant program which provides funding for front line law enforcement.



Committed Fund Balance: Fund balance that has limitations imposed at the highest level of decision making that requires formal action at the same level to remove.

Community Development Block Grant: CDBG – provides eligible metropolitan cities and urban counties with annual direct grants to Block Grant revitalize neighborhoods; expand affordable housing and economic opportunities; and/or improve community facilities and services, principally to benefit low- and moderate-income persons. Funded by the Department of Housing and Urban Development of the Federal Government.

Compensation: Direct and indirect monetary and non-monetary rewards given to employees on the basis of the value of the job, their personal contributions and their performance. These rewards meet both the organization's ability to pay and any governing legal regulations.

Comprehensive Annual Financial Report: An official annual financial report of a government.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood emergencies, Federal mandates, shortfalls in revenue, and similar events.

Contingency Fund: Amount reserved for a possible loss.

Controllable Costs: Costs that can be influenced by the department involved, unlike other fixed costs such as rent, which is contracted by lease in advance.

Cost: Amount of money that must be paid to acquire something; purchase price or expense.

Cost Accounting: The continuous process of analyzing, classifying, recording, and summarizing cost data within the confines and controls of a formal cost accounting system and reporting them to users on a regular basis.

Cost Allocation Plan: The documentation identifying, accumulating, and distributing allowable costs under grants and contracts together with the allocation method used.

Cost Approach: Method of appraising property based on adding the reproduction cost of improvements, less depreciation, to the market value of the site.

Cost Basis: Original price of an asset, used in determining depreciation and capital gains or losses.

Cost of Living Allowance: Adjustment of wages designed to offset changes in the cost of living, usually as measured by the consumer price index.

Cost Recovery: The establishment of user fees which are intended to cover the cost of providing services

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Current Fiscal Year: The fiscal year in progress.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.



Debt Margin: The difference between the debt limit and the total outstanding debt.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Debt Service Fund: A governmental fund used to account for the accumulation of resources for, and payment of, general obligation bond principal and interest from governmental resources, and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Deficit: A result of: (1) Insufficiency in the account or number, whether as the result of defaults and misappropriations, mistakes, or shrinkage in value. (2) Excess of the government's spending over its revenues.

Department: A major administrative segment of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area. An example is the Community Development Department within the General Fund.

Depreciation: The process of allocating the cost of a capital asset to the periods during which the asset is used.

Designated Fund Balance: A portion of unreserved fund balance designed by City policy for a specific future use.

Direct Cost: Costs changed easily by management decisions such as advertising, repairs and maintenance, and research and development; also called managed costs.

Direct Labor: Cost of personnel that can be identified in the product or service, such as the salary of the person who provides the direct service.

Discretionary Costs: Costs changed easily by management decisions such as advertising, repairs and maintenance and research and development. Also called managed costs.

Division: A unit of organization that reports to a department.

Downtown Specific Plan: The City's set of guidelines and policies to shape the future of downtown Martinez. This Plan will directly affect future initiatives associated with revitalizing the downtown area.

Educational Revenue: Augmentation Fund A state mandated property tax shift to schools.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Environmental Impact Report: EIR – a public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and disclose possible ways to reduce or avoid potential environmental damage. The California Environmental Quality Act requires an EIR whenever the initial study or other evidence in the record has produced significant environmental effects.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equipment Replacement Fund: The Equipment Replacement Fund is an Internal Service Fund which accounts for the accumulation of funds for the maintenance and subsequent replacement of the equipment under City control. Costs are charged to departments by way of "rental charges" of City vehicles and equipment.

Equity: The difference between fund assets and fund liabilities.

Estimate: To approximate.

Estimated Economic (Useful) Life: The period over which a property is expected to be usable, by one or more users, with normal repairs and maintenance, for the purpose(s) for which it is intended.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Expenditure Category: A basis of distinguishing types of expenditures. The major expenditure categories used by the City of Martinez are Labor, Operating, Capital, and Direct and Indirect Costs.

Expenditure Object Code: Unique identification number and title for a minor expenditure category. Represents the most detailed level of budgeting and recording of expenditures, referred to as a "line item."

Fee: The amount charged by the City to provide a specific service, tied directly to the cost to the City of providing that service.

Federal Emergency Management Agency: FEMA - The Governing agency for emergency services nationwide.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year: A twelve-month time period signifying the beginning and ending period for recording financial transactions. The City of Martinez has specified July 1 through June 30 as its fiscal year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Asset Management: Tagging and preparing asset ledgers for plant, facilities, and equipment; recording changes in asset status; and conducting periodic inventories of assets.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Forecasts: Estimates of the future impact of current revenue and expenditure policies, based on specific assumptions about future conditions such as inflation or population growth. Forecasts are neither predictions about the future nor a statement of policy intentions.

Franchise Fees: Charges the City imposes on cable television, electricity, gas, refuse collection, refuse disposal, recycling and oil distributor for "rental" of the City streets and rights-of-way.

Fringe Benefit: Compensation that an employer contributes to its employees such as retirement, life/health insurance, or training supplements. Fringe benefits can be either mandatory, such as PERS contributions, or voluntary, such as health insurance benefits.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Full-time Equivalent: Positions or fractions thereof based on full-time definition of forty hours of work per week.



Function: An activity or a group of related activities for which the budgetary unit is responsible; in Martinez, a function is the same as the program.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: The excess of assets over liabilities; this term applies to governmental funds only.

Gas Tax: Fund A fund to account for receipts and expenditures of money apportioned under Streets and Highway Code section 2103, 2105, 2106, 2107 and 2107.5 of the State of California.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

GDP: Gross domestic Product

General Fund: A fund used to account for the major operating revenues and expenditures of the City, excluding those financial resources that are required to be accounted for in another fund category. General Fund revenues are derived primarily from property and other taxes.

General Long Term Debt: All debt that has not matured except that of proprietary funds. Provides a way for governments to list all the long-term general obligation debt they have in an "off balance sheet" manner such that the debt has no negative effect on the fund balances of the governmental funds. If sufficient assets are not available to cover the debt, it is covered by the full faith and credit of the government in the form of the amount provided.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

General Plan: The master plan for the City which guides its physical, economic, and social development. It contains key elements such as land use, traffic/circulation, noise concerns, and recreational considerations.

Geographic Information System: A computer based Geographic Information System for the tracking and monitoring of development projects.

Goals: Broad mission statements which serve as guiding principles of the City Council.

Governmental Accounting: Principles and procedures in accounting for federal, state and local government units.

Governmental Accounting Standards Board: GASB – organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities (www.gasb.org).

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Governmental Funds: These include general, special revenue, capital project, and debt service. They measure how government is doing in the short term and often in comparison to the budget.



Government Finance Officers Association: A non-profit professional association serving 9,500 government finance professionals throughout North America. Over 11,000 governments participate actively in the associations' activities.

Grant: Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant awarded by the Federal Government.

Historical Cost: Actual expenses incurred during the previous fiscal years. The basis for how trends are determined. Accounting principle requiring that all financial statement items be based on original cost or acquisition cost.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Inflation: Rise in the prices of goods and services, as happens when spending increases relative to the Supply of goods on the market.

Infrastructure: Refers to the major physical components of a jurisdiction including the streets, bridges, reservoirs, and sewers, all of which are generally immovable. Infrastructure is differentiated from fixed assets which include property and equipment such as buildings, vehicles, and machinery.

Inter-Fund Transfers: Payments from one fund to another fund, primarily for work or services provided.

Intergovernmental Fund: Used to account for activities primarily supported by taxes, grants, and similar revenue sources.

Intermodal Surface Transportation Efficiency Act: This fund was created to administer those monies the City has secured for various street and traffic signal projects from the federal government.

Internal Service Fund: A fund used to account for services provided by one department to other departments on a cost-reimbursement basis.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Jurisdiction: Geographic or political entity governed by a particular legal system or body of laws.

Levy: To impose taxes, special assessments or service charges for the support or governmental activities.

Liability: Debt or other legal obligations arising out of past transactions which must be liquidated, renewed, or refunded at some future date. Encumbrances are not considered to be liabilities.

Lighting and Landscaping Funds: Funds to account for the installation, maintenance, and improvement of subdivision landscape and lighting within the special districts. Monies are collected through an annual levy on the property owners within each district.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Agency Formation Commission: LAFCO – reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies.

Local Agency Investment Fund: LAIF – a voluntary program created by statute in 1977 in which participating agencies (local

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Long Term Debt: Debt with a maturity of more than one year after issuance.



Maturity Date: The date that the principal of a bond becomes due and payable in full.

Maintenance of Effort: A criterion that must be met in a street improvement as mandated by the State.

Major Fund: A fund that comprises more than 10% of total citywide budgeted revenues and transfers-in and/or 10% of total budgeted appropriations and transfers-out.

Measure D: Measure D funds are from a 2016 voter-approved, half-cent citywide sales tax to be used exclusively to fund Martinez roadway rehabilitation and maintenance projects for 15 years and projected to provide over \$2,000,000 per year to these efforts.

Measure H: Accounts for the \$25,000,000 of General Obligation Bonds issued May 2009 and March 2012. These funds are to finance the costs of acquiring and constructing park improvements.

Measure WW: East Bay Regional Park District issued a bond measure to fund Regional Park acquisition and capital projects with a portion of the proceeds to go to cities, special park and recreation districts, county service areas and the Oakland Zoo for much needed local Park and recreation projects.

Measure X: A general half-cent sales tax measure for quality of life and essential services. It was approved by 73% of the voters and is estimated to collect over \$3.4 million annually for the General Fund. Measure X will help the City address rising costs and allow the City to explore and develop long-term sustainable revenue and expenditure solutions.

Memorandum of Understanding: MOU – an agreement outlining the terms of employment entered into between the City and Employees of various bargaining units.

Millions of Gallons Per Day: Rating used in infrastructure water projects.

Mobile Data Terminal Modeling: A program set up for direct communication between the police officer and the dispatcher. Designing or manipulating a mathematical representation that simulates an economic system or corporate financial application so that the effect of changes can be studied and forecast.

Modified Accrual Basis or Method: Bases of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of accrual and cash accounting since expenditures are immediately incurred as a liability when they are committed, while revenues are not recorded until they are actually received or are “measurable” and available for expenditure.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

National Pollutant Discharge Elimination System: NPDES – a permit program authorized by the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into waters of the United States.

Nondepartmental: The department designation assigned to budgets that provide for performance of work or purchase of goods that cross or transcend departmental lines.

Nonspendable Fund Balance: Portion of net resources that cannot be spent because of their form or must remain intact.

Note: A short-term loan, typically with a maturity date of a year or less.

Objectives: Specific plans, programs, or activities that departments and their divisions intend to accomplish in the upcoming fiscal years.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.



Ordinance: A law passed by the legislative authority (City Council) of a local jurisdiction.

Organization: Organized structure of roles and responsibilities functioning to accomplish predetermined objectives.

Organization Chart: A chart showing the interrelationships of positions within an organization in terms of authority and responsibilities.

Overhead: Indirect expenses of running an organization not directly associated with a particular item or service. Also referred to as Indirect Cost.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Overtime: Time worked in excess of an agreed upon time for normal working hours by an employee at the rate of one and one-half their normal hourly rate. Working on holidays or weekends may constitute overtime work, especially if not part of the normal work schedule.

Per Capita: By or for each individual. Anything figured per capita is calculated by the number of individuals involved and is divided equally among all.

PG&E Rule 20A Funding: Projects performed under Rule 20A are nominated by a city, county or municipal agency and discussed with Pacific Gas & Electric Company, as well as other utilities. The costs for undergrounding under Rule 20A are recovered through electric rates after the project is completed.

Prepaid: Expense paid in advance, such as a one-year insurance policy paid when purchased or rent paid in advance of the period covered.

Prior Year: The fiscal year proceeding the current year.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: An organized, self-contained set of related work activities within a department or division which are directed toward common objectives and represent a well-defined expenditure of City resources.

Program Budget: A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Projection: Estimate of future performance made by economists, corporate planners and credit and securities analysts, typically using historic trends and other assumed input.

Project Labor Agreement: A pre-hire collective bargaining agreement with one or more labor organizations that establishes the terms and conditions of employment for a specific construction project.

Property Tax: A tax levied on the assessed value of real property also known as ad valorem tax. In California, this tax is limited to 1% with the exception of pre-Proposition 13 approved bond debt service.

Proposition 13: On June 6, 1978, the California electorate approved Proposition 13, the "People's Initiative to Limit Property Taxation," which limited the tax rate for real estate as follows: the maximum amount of any tax on real property shall not exceed 1% of the full cash value of such property.

Proposition 218: On November 5, 1996, the California electorate approved Proposition 218, the self-titled "Right to Vote on Taxes Act." Proposition 218 added articles XIII C and XIII D to the California Constitution and made numerous changes to local government finance law. Public officials are required to conduct the public's business in compliance with Proposition 218.

Proprietary Fund: A fund used to account for operations that are financed and operated in a manner similar to business enterprises. Such a fund is established as a self-supporting operation with revenues derived primarily from fees, charges, or contracts for services.



Public Employees' Retirement System: PERS – provides retirement and health benefit services to members from the state, school districts and local public agencies (www.calpers.ca.gov).

Purchase Order: An order issued by the Purchasing Department which authorizes the delivery of specific goods or services and incurrence of a debt for them.

Purchased Services: The cost of services that are provided by a vendor.

Recognized: The time at which an item is officially recorded and measurable, as with a financial transaction.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve: An account used to designate a portion of the fund balance for a specific future use and is therefore not available for general appropriation.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Resolution: A legal order by a government entity.

Restricted Fund Balance: Fund balance that has limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Retained Earnings: The accumulated earnings of an Enterprise or Internal Service Fund which have been retained in the fund and are not reserved for any specific purpose.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Funds received from various sources and treated as income to the City to be used to finance expenditures. Revenues include such items as taxes, fees, user charges, grants, fines, forfeits, and interest income.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Right of Way: ROW – a strip of land occupied or intended to be occupied by a street, crosswalk, railroad, Electric transmission line, oil or gas pipeline, water main, sanitary or storm sewer main, shade trees, or special use.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Section: A unit or organization which reports to a division.

Special Assessment: A tax or levy customarily imposed against only those specific parcels of real estate that will benefit from a proposed public improvement, as opposed to a general tax on the entire community. Because the proposed improvement will enhance the value of the affected homes, only those affected owners must pay this special lien. Common examples of special assessments are water, lighting and landscaping, sidewalk and sewer assessments, or other special improvements such as parks and recreational facilities.

Special District: A designated geographic area established to provide a specialized service (e.g. Landscape Maintenance District).



Specials Funds: The City's accounts are broken into distinct funds, each earmarked for a different purpose, with the principle and interest of the funds tracked separately. The City's main operating fund is its General Fund, while all other City funds are designated as Special Funds.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Statement of Net Activities: Reports net (expense) revenue of functions.

Statement of Net Assets: Includes all assets and liabilities.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Transfers-In/Out: A transfer of resources between different City funds. A transfer of cash from the City's General Fund to a City Special Fund, for example, would be designated as a transfer-out in the General Fund, and then a transfer-in in the receiving Special Fund.

Transient Occupancy Tax: TOT – a 10% tax added to the cost of renting a hotel room within the City. Also known as the Hotel Tax

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

User Fees: Fees charged to users of a particular service provided by the City.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

List of Acronyms

AB	Assembly Bill	CCCFC	Contra Costa County Flood Control
ABAG	Association of Bay Area Governments	CCCSD	Central Contra Costa Sanitary District
AD	Assessment District	CCFPD	Contra Costa Fire Protection District
ADA	Americans with Disabilities Act	CCTA	Contra Costa Transportation Authority
ALPR	Automated License Plate Reader	CCWD	Contra Costa Water District
AQMD	Air Quality Management District	CDBG	Community Development Block Grant
ARC	Annual Required Contribution	CARBT	California Employers' Retiree Benefit Trust
BAAQMD	Bay Area Air Quality Management District	CEQA	California Environmental Quality Act
BART	Bay Area Rapid Transit	CERBT	California Employers' Retirees Benefit Trust.
BOE	Board of Equalization	CERT	Community Emergency Response Team
CAFR	Comprehensive Annual Financial Report	CIP	Capital Improvements Program
CALBO	California Building Officials	COLA	Cost of Living Allowance
CALPELRA	California Public Employers Labor Relations Association	COP	Certificate of Participation
CALPERS	California Public Employees Retirement System	COPS	Citizens Option for Public Safety
CALTRANS	Transportation Department for the State of California	CRM	Customer Relationship Management
CCC	Contra Costa County	CPI	Consumer Price Index
CTC	California Transportation Commission	CSMFO	California Society of Municipal Finance
DBAW	Department of Boating and Waterways	GNP	Gross National Product
DOF	California Department of Finance	GO BOND	General Obligation Bond
DOJ	U.S. Department of Justice	GP	General Plan
EBRPD	East Bay Regional Park District	HES	Hazard Elimination System
EIR	Environmental Impact Report	HUD	U.S. Department of Housing and Urban Development
EOC	Emergency Operations Center	ICMA	International City Manager's Association
EPA	Environmental Protection Agency	ISTEA	Intermodal Surface Transportation Efficiency Act
ERAF	Educational Revenue Augmentation Fund	LAFCO	Local Agency Formation Commission
ERU	Equivalent Runoff Unit	LAIF	Local Agency Investment Fund
FASB	Financial Accounting Standards Board	LLD	Landscape and Lighting District
FEMA	Federal Emergency Management Association	MOE	Maintenance of Effort
FTE	Full Time Equivalent	MOU	Memorandum of Understanding
GAAP	General Accepted Accounting Principles	MPA	Municipal Pooling Authority
GASB	Governmental Accounting Standards Board	MPOA	Martinez Police Officer's Association
GDP	Gross Domestic Product	MTC	Metropolitan Transportation Commission
GFOA	Government Finance Officers Association	MUSD	Martinez Unified School District
GIS	Geographical Information System	NPDES	National Pollutant Discharge Elimination System
GLTD	General Long Term Debt	O&M	Operation & Maintenance
OPEB	Other Post Employment Benefits	SB	Senate Bill
PCE	Personal Consumption Expenditure	SCADA	Supervisory Control and Data Acquisition
PEG	Public Access, Educational, and Government Cable Access	STIP	State Transportation Improvement Program

PEMHCA	Public Employees Medical and Hospital Care Act	SWAT	Special Weapons and Tactics
PEPRA	California Public Employees' Pension Reform Act	TDA	Transportation Development Act
PERS	Public Employees Retirement System	TEA	Transportation Equity Act
PLA	Project Labor Agreement	TEA 21	Transportation Equity Act for the 21st Century
PMP	Pavement Management Program	TFCA	Transportation Funds for Clean Air
POST	Peace Officer Standards and Training	TI	Tax Increment
PT	Part-Time	TOPO	Topography
RFP	Request for Proposal	TOT	Transient Occupancy Tax
ROW	Right-of-Way	ULL	Urban Limit Line
RTIP	Regional Transportation Improvement Program	UP	Union Pacific
RWQCB	Regional Water Quality Control Board	VLF	Vehicle License Fee
SAS	Statement of Auditing Standards	WTP	Water Treatment Plant

APPENDIX

BICYCLE/PEDESTRIAN REQUESTS

Downtown Lighting Analysis Study

Overview

Request Owner	Joe Enke, City Engineer
Department	Bicycle/Pedestrian
Type	Capital Improvement
Project Number	24-2-02

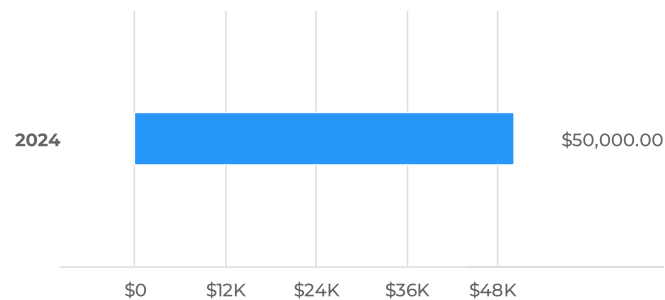
Description

Sections of downtown Martinez have experienced a lack of adequate lighting for pedestrians. The proposed study will review the condition of existing lighting and gaps located within the boundaries of Parking District 1. The study will provide recommendations for improvements to existing lighting and for additional lighting. This study will be performed in conjunction with on-going parking and streetscape studies. The proposed funding source is Parking Enterprise.

Capital Cost

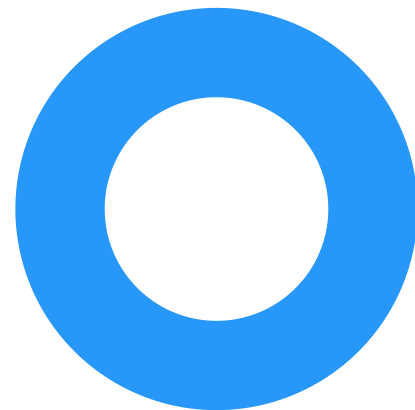
FY2024 Budget	Total Budget (all years)	Project Total
\$50,000	\$50K	\$50K

Capital Cost by Year



● Study

Capital Cost for Budgeted Years



● Study (100%)

\$50,000.00

TOTAL

\$50,000.00

Capital Cost Breakdown

Capital Cost	FY2024	Total
Study	\$50,000	\$50,000
Total	\$50,000	\$50,000

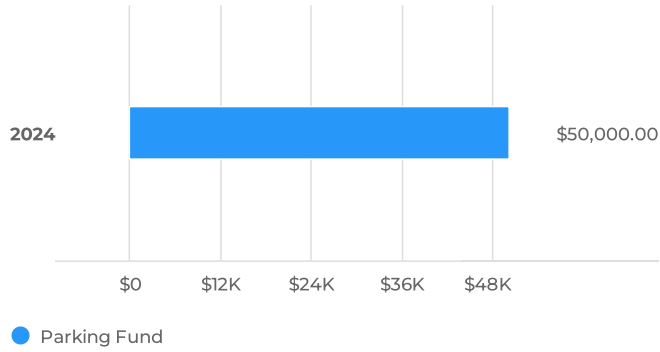
Funding Sources

FY2024 Budget
\$50,000

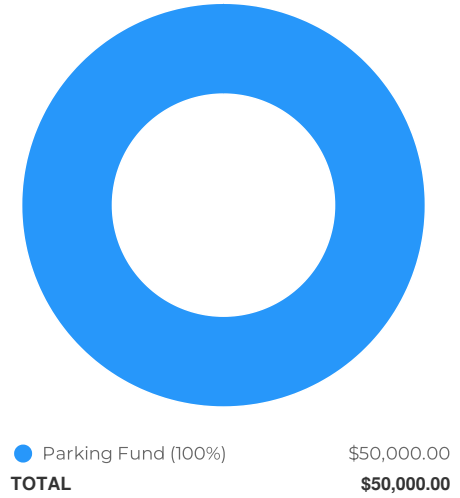
Total Budget (all years)
\$50K

Project Total
\$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Parking Fund	\$50,000	\$50,000
Total	\$50,000	\$50,000

Downtown/Alhambra Creek Beautification Mini-Master Plan

Overview

Request Owner	Joe Enke, City Engineer
Department	Bicycle/Pedestrian
Type	Capital Improvement
Project Number	25-2-02

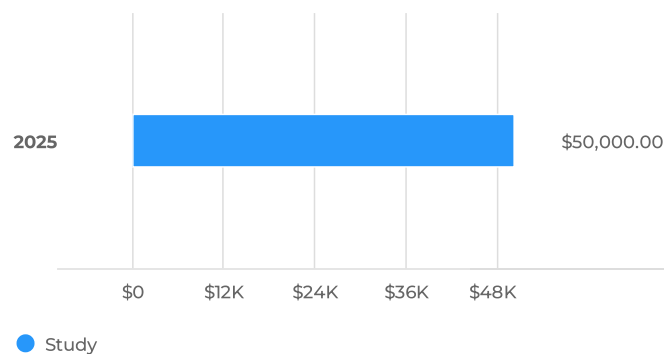
Description

The City has a desire to increase use of the plaza area of downtown Martinez next to Alhambra Creek, between Main Street and Ward Street. The downtown beautification mini master plan will explore refinement to the plaza area next to Alhambra creek to support and creation additional activities, signage to increase visibility in the plaza area, and a plan to guide future plaza improvements that will include physical enhancements. The mini master plan can be coordinated with the improvements associated with the Ward Street underground project. Proposed funding source is Parking Enterprise.

Capital Cost

Total Budget (all years)	Project Total
\$50K	\$50K

Capital Cost by Year



Capital Cost for Budgeted Years



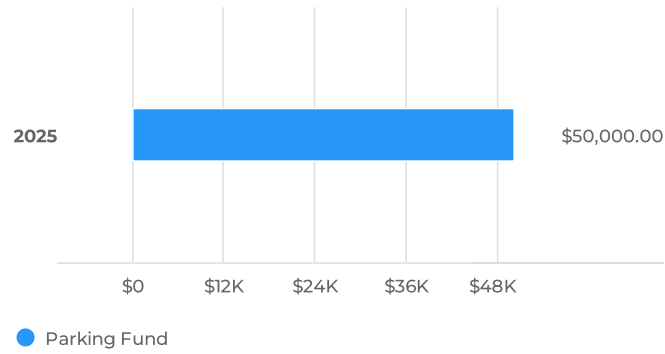
Capital Cost Breakdown		
Capital Cost	FY2025	Total
Study	\$50,000	\$50,000
Total	\$50,000	\$50,000

Funding Sources

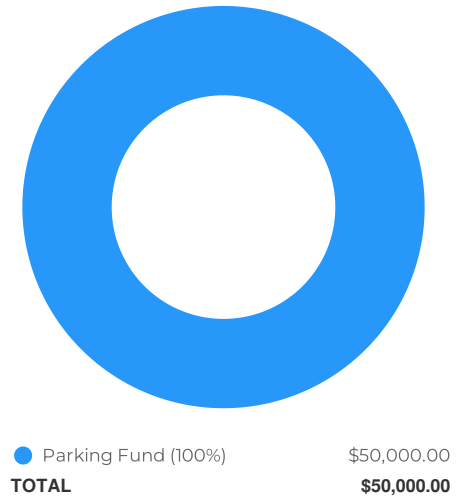
Total Budget (all years)
\$50K

Project Total
\$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Parking Fund	\$50,000	\$50,000
Total	\$50,000	\$50,000

Sidewalk/SR25 and Transit Masterplan

Overview

Request Owner	Joe Enke, City Engineer
Department	Bicycle/Pedestrian
Type	Capital Improvement
Project Number	25-2-01

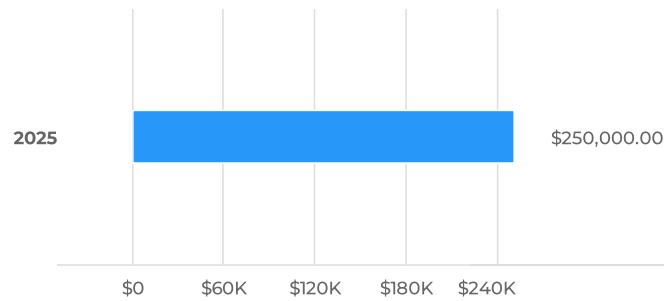
Description

Not all schools and transit facilities can be accessed safely by pedestrians due to missing pedestrian facilities, such as sidewalks. The Master plan will serve as an inventory of existing pedestrian facilities and the development of design guidelines and improvements to create safe walking and accessible pathways and routes to schools and transit facilities. The masterplan will include cost estimates and recommendations for future project design and construction projects. Proposed funding source is HUTA Gas Tax.

Capital Cost

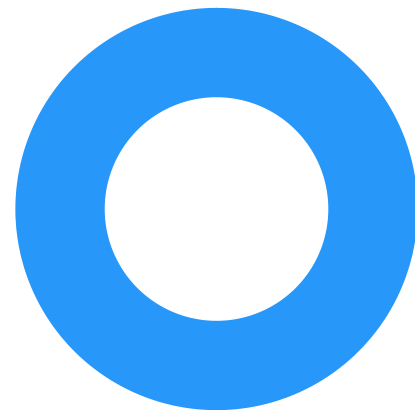
Total Budget (all years)	Project Total
\$250K	\$250K

Capital Cost by Year



● Study

Capital Cost for Budgeted Years



● Study (100%)

\$250,000.00

TOTAL

\$250,000.00

Capital Cost Breakdown

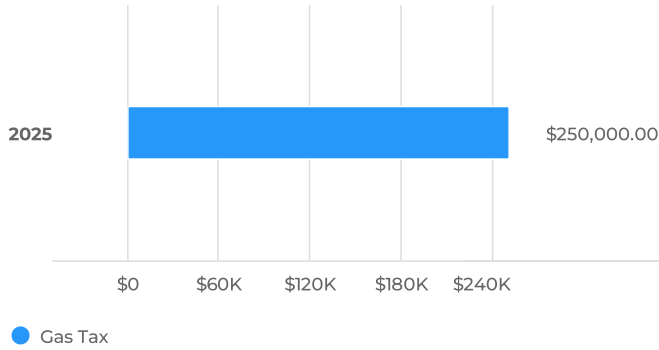
Capital Cost	FY2025	Total
Study	\$250,000	\$250,000
Total	\$250,000	\$250,000

Funding Sources

Total Budget (all years)
\$250K

Project Total
\$250K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Gas Tax	\$250,000	\$250,000
Total	\$250,000	\$250,000

Vine Hill Way Pathway Repairs

Overview

Request Owner	Joe Enke, City Engineer
Department	Bicycle/Pedestrian
Type	Capital Improvement
Project Number	24-2-01

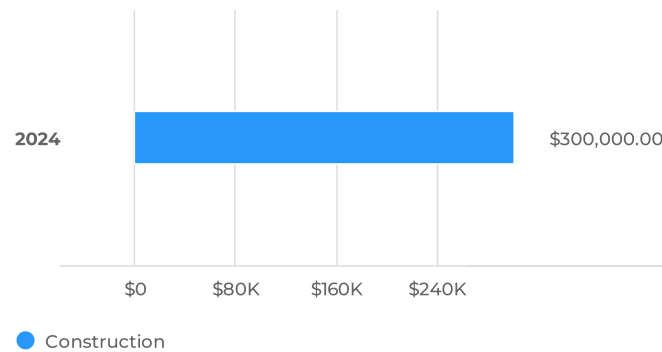
Description

There is an existing asphalt pedestrian trail on the north side of Vine Hill Way, between the intersections at Morello Avenue and Center Avenue. The trail is in poor condition and needs to be replaced since this walkway provides access to the proposed Park at Pine Meadows. The proposed funding source is HUTA Gas Tax.

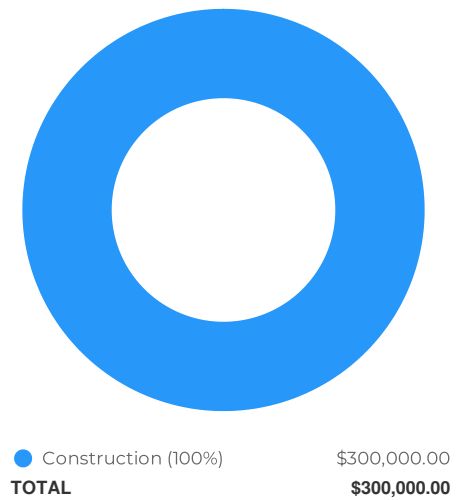
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$300,000	\$300K	\$300K

Capital Cost by Year



Capital Cost for Budgeted Years



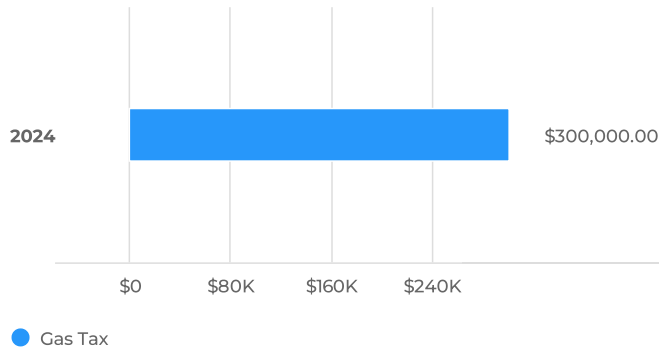
Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction	\$300,000	\$300,000
Total	\$300,000	\$300,000

Funding Sources

FY2024 Budget **\$300,000** Total Budget (all years) **\$300K** Project Total **\$300K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Gas Tax	\$300,000	\$300,000
Total	\$300,000	\$300,000

DRAINAGE IMPROVEMENTS REQUESTS

Alhambra Creek VM and SR Plan

Overview

Request Owner	Joe Enke, City Engineer
Department	Drainage Improvements
Type	Capital Improvement
Project Number	C3014

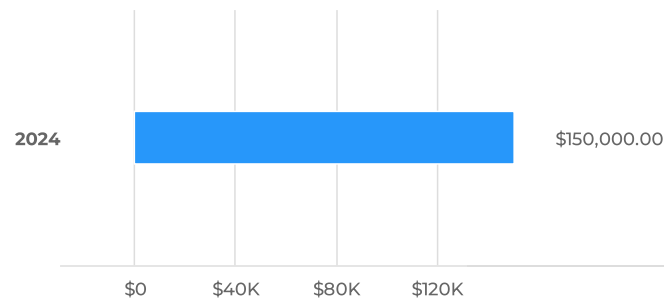
Description

With the preparation and approval of the creek Vegetation Management and Sediment Removal (VM&SR) plan, this project will support a maintenance regiment and cleanup of lower Alhambra Creek. The scope of the project will be based on the VM&SR. The proposed funding source is General Fund.

Capital Cost

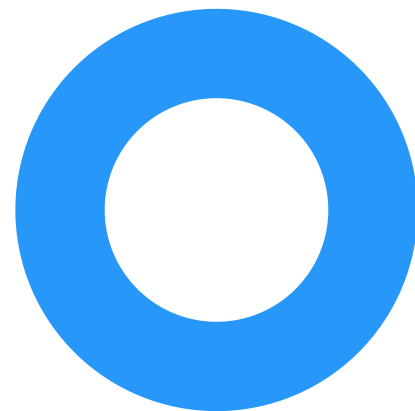
FY2024 Budget	Total Budget (all years)	Project Total
\$150,000	\$150K	\$150K

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%) \$150,000.00
TOTAL \$150,000.00

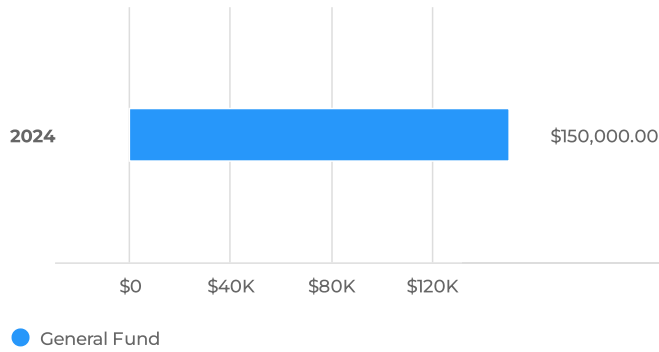
Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction	\$150,000	\$150,000
Total	\$150,000	\$150,000

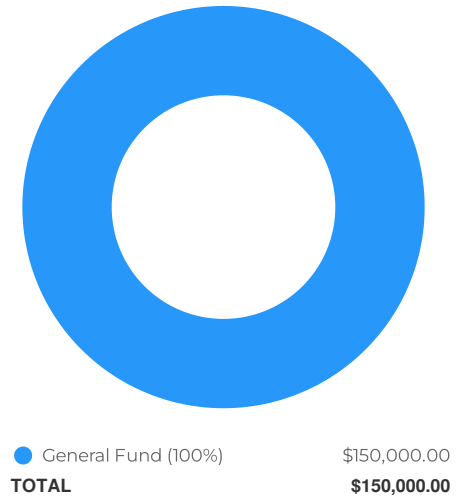
Funding Sources

FY2024 Budget **\$150,000** Total Budget (all years) **\$150K** Project Total **\$150K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
General Fund	\$150,000	\$150,000
Total	\$150,000	\$150,000

Annual Creek Repair and Maintenance Program

Overview

Request Owner	Joe Enke, City Engineer
Department	Drainage Improvements
Type	Capital Improvement
Project Number	23-3-10

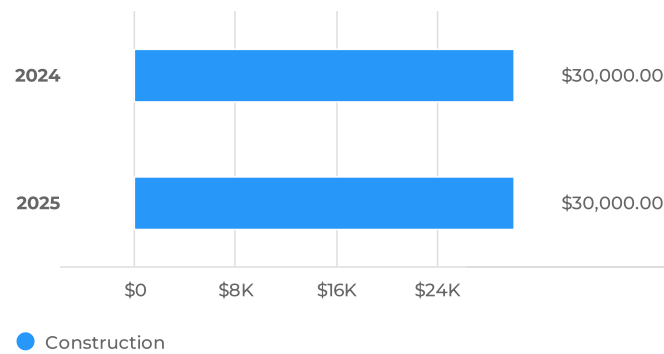
Description

Funding will be set aside annually for creek repair projects at various locations throughout the City. Projects can include cleanup of excessive vegetation, silt, and debris that may impede creek flow. The proposed funding source is General Fund.

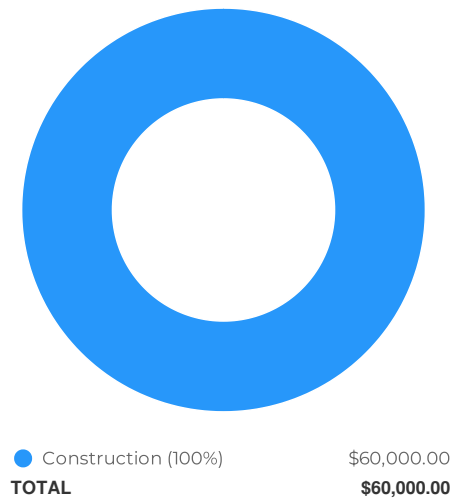
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$30,000	\$60K	\$60K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Construction	\$30,000	\$30,000	\$60,000
Total	\$30,000	\$30,000	\$60,000

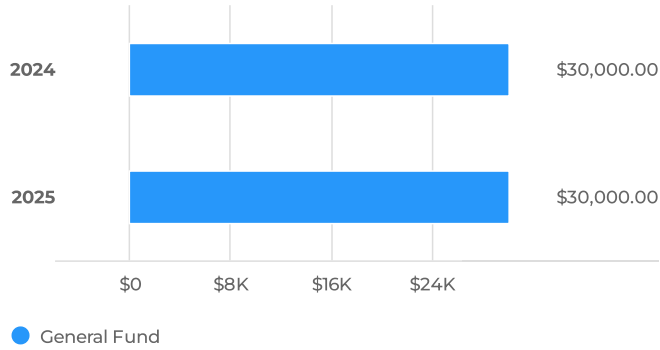
Funding Sources

FY2024 Budget
\$30,000

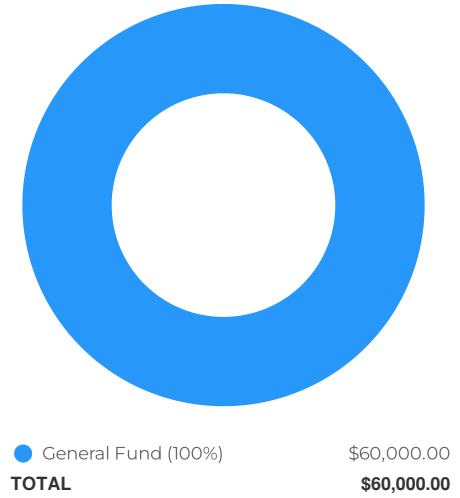
Total Budget (all years)
\$60K

Project Total
\$60K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
General Fund	\$30,000	\$30,000	\$60,000
Total	\$30,000	\$30,000	\$60,000

Citywide Drainage Master Plan Update

Overview

Request Owner	Joe Enke, City Engineer
Department	Drainage Improvements
Type	Capital Improvement
Project Number	25-9-01

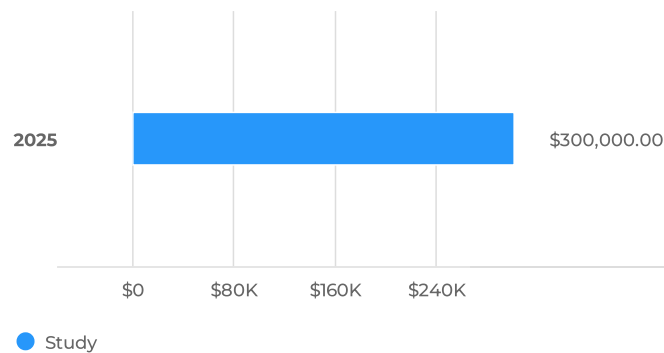
Description

There is a need to evaluate the City's drainage system for needed improvements to convey stormwater. The study will evaluate the drainage system at various locations of the city, including where damages and failures took place during the winter 2022/2023 storms. The study will include recommendations for drainage repairs and construction of new facilities. Future design and construction projects may be funded by disaster relief funds and drainage impact fees. Proposed funding source is General Fund.

Capital Cost

Total Budget (all years)	Project Total
\$300K	\$300K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

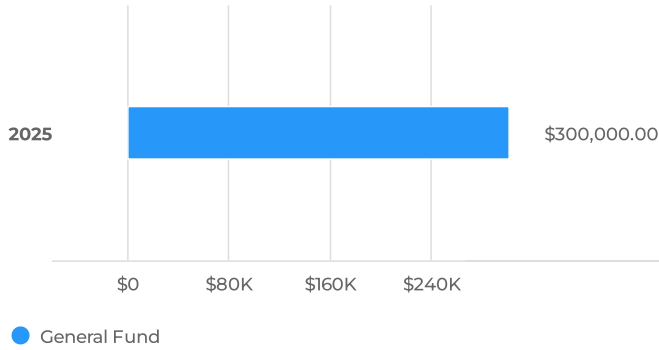
Capital Cost	FY2025	Total
Study	\$300,000	\$300,000
Total	\$300,000	\$300,000

Funding Sources

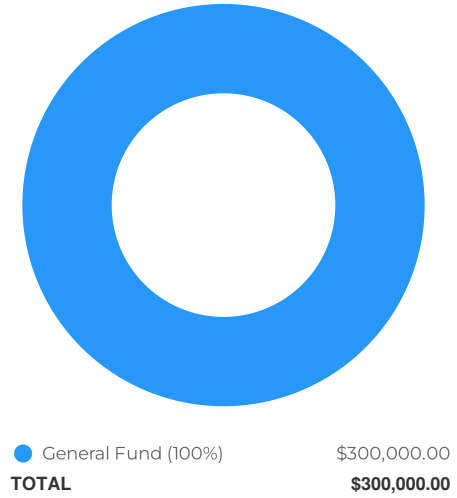
Total Budget (all years)
\$300K

Project Total
\$300K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund	\$300,000	\$300,000
Total	\$300,000	\$300,000

Trash Capture Devices

Overview

Request Owner	Joe Enke, City Engineer
Department	Drainage Improvements
Type	Capital Improvement
Project Number	C3010

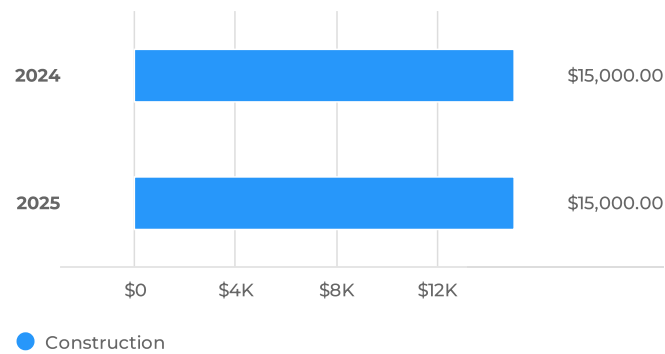
Description

This project will provide funding for the installation of trash capture devices throughout the city. Trash capture devices are often installed at storm drain catch basins and inlets, with high trash generation areas prioritized. Proposed funding source is NPDES funds.

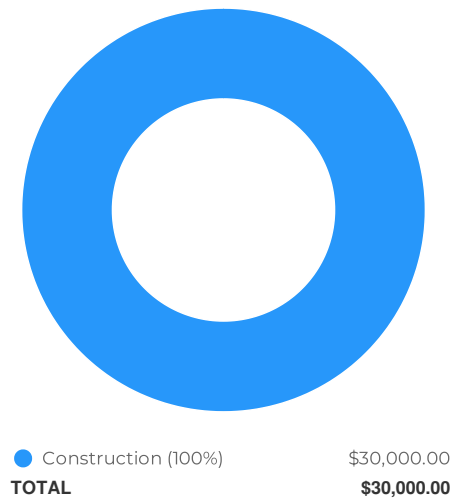
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$15,000	\$30K	\$30K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Construction	\$15,000	\$15,000	\$30,000
Total	\$15,000	\$15,000	\$30,000

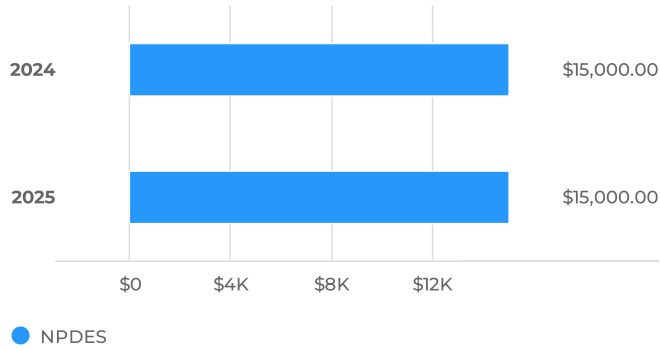
Funding Sources

FY2024 Budget
\$15,000

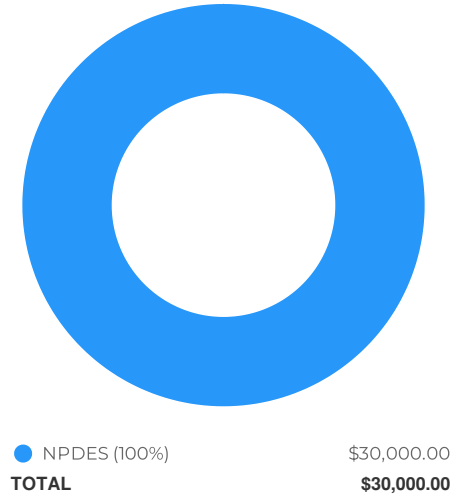
Total Budget (all years)
\$30K

Project Total
\$30K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
NPDES	\$15,000	\$15,000	\$30,000
Total	\$15,000	\$15,000	\$30,000

IMPROVEMENTS TO WATER SYSTEM REQUESTS

2024 Water Main Replacement Project

Overview

Request Owner	Joe Enke, City Engineer
Department	Improvements To Water System
Type	Capital Improvement
Project Number	24-7-01

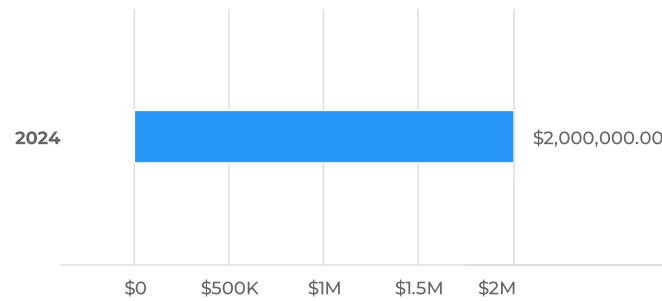
Description

The City has a goal of replacing up to 2 miles of old and undersized watermains to improve service and reduce risk of failure. This project will involve the replacement of existing watermains in the City that are undersized and in poor condition, for Fiscal Year 2023-24. Replacement of watermains will lead to reduction of maintenance/operations and improve water flows and services. Lines selected for replacement have been identified by staff. The proposed funding source is Water bond funds.

Capital Cost

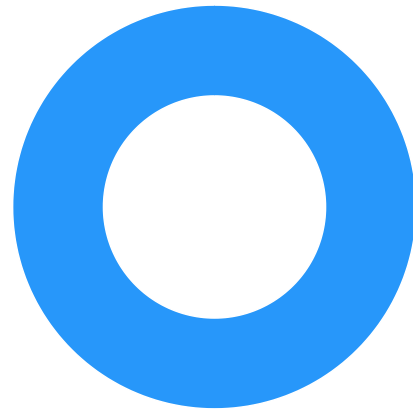
FY2024 Budget	Total Budget (all years)	Project Total
\$2,000,000	\$2M	\$2M

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$2,000,000.00
TOTAL **\$2,000,000.00**

Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$2,000,000	\$2,000,000
Total	\$2,000,000	\$2,000,000

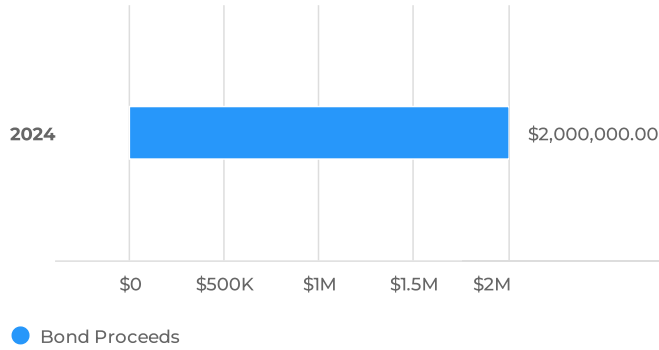
Funding Sources

FY2024 Budget
\$2,000,000

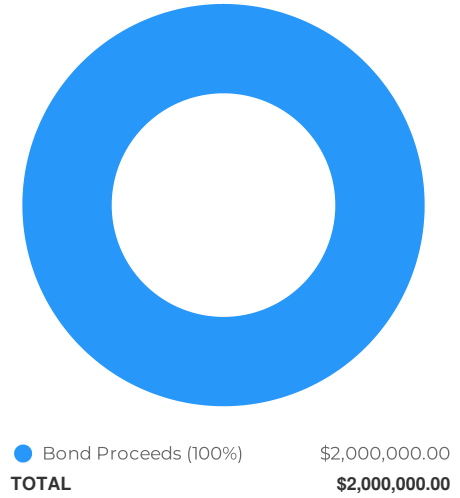
Total Budget (all years)
\$2M

Project Total
\$2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Bond Proceeds	\$2,000,000	\$2,000,000
Total	\$2,000,000	\$2,000,000

2025 Water Main Replacement Project

Overview

Request Owner	Joe Enke, City Engineer
Department	Improvements To Water System
Type	Capital Improvement
Project Number	25-7-01

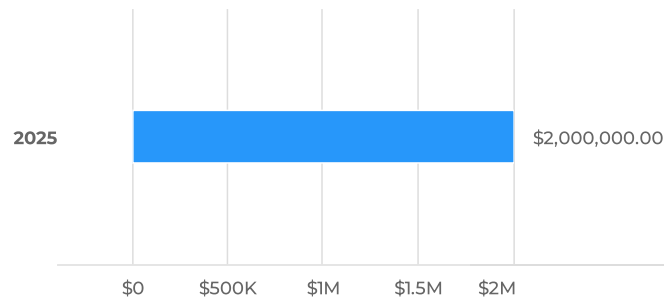
Description

The City has a goal of replacing up to 2 miles of old and undersized watermains to improve service and reduce risk of failure. This project will involve the replacement of existing watermains in the City that are undersized and in poor condition, for Fiscal Year 2024-25. Replacement of watermains will lead to reduction of maintenance/operations, and improve water flows and services. Lines selected for replacement have been identified by Engineering and Maintenance. Proposed funding source is Water bond funds.

Capital Cost

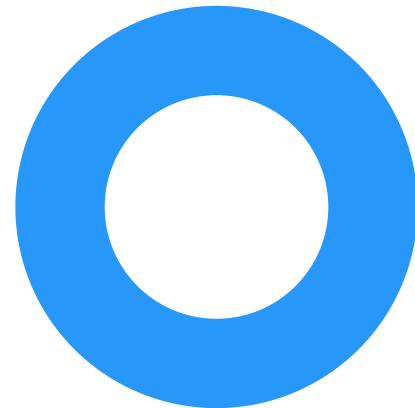
Total Budget (all years)	Project Total
\$2M	\$2M

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$2,000,000.00
TOTAL **\$2,000,000.00**

Capital Cost Breakdown

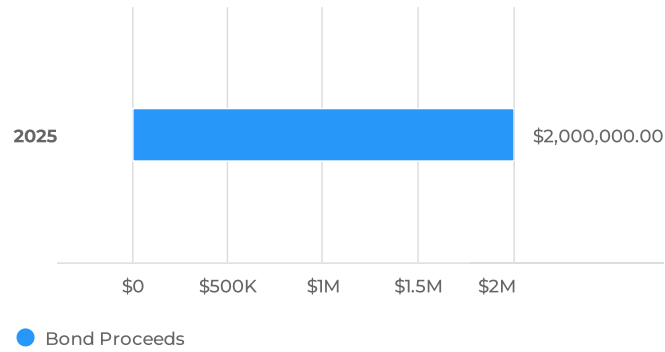
Capital Cost	FY2025	Total
Construction/Maintenance	\$2,000,000	\$2,000,000
Total	\$2,000,000	\$2,000,000

Funding Sources

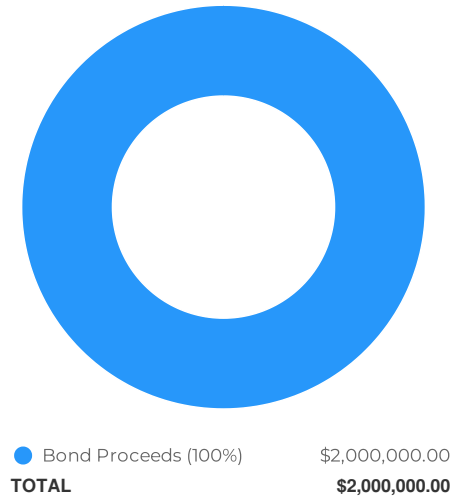
Total Budget (all years)
\$2M

Project Total
\$2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Bond Proceeds	\$2,000,000	\$2,000,000
Total	\$2,000,000	\$2,000,000

Annual Water GIS Updates

Overview

Request Owner	Joe Enke, City Engineer
Department	Improvements To Water System
Type	Capital Improvement
Project Number	23-7-11

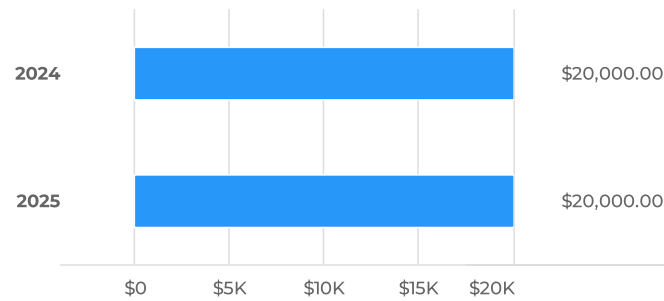
Description

This project will provide funding to update the City's map of water facilities. Updates are needed to create and maintain a record of the City's critical water infrastructure, including information on water pipelines, appurtenances, and mechanical components. The GIS is updated after the completion of water improvement projects or when information is gathered from evaluation or inspection of the system. Proposed funding source for design is Water Enterprise funds.

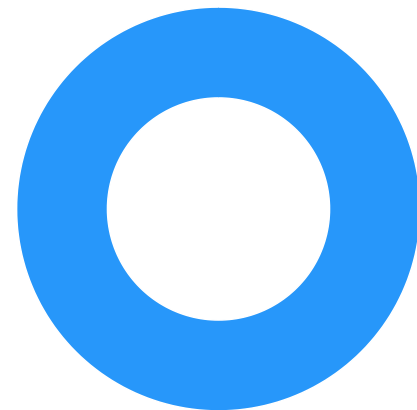
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$20,000	\$40K	\$40K

Capital Cost by Year



Capital Cost for Budgeted Years



● Design (100%) \$40,000.00
TOTAL \$40,000.00

Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Design	\$20,000	\$20,000	\$40,000
Total	\$20,000	\$20,000	\$40,000

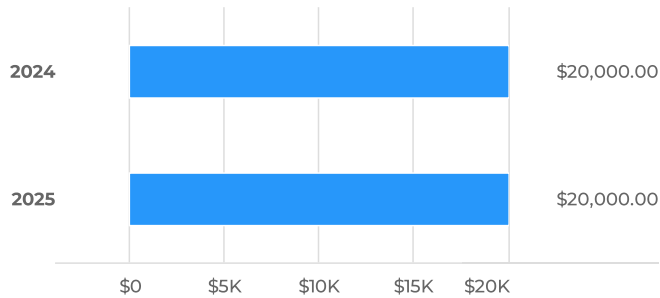
Funding Sources

FY2024 Budget
\$20,000

Total Budget (all years)
\$40K

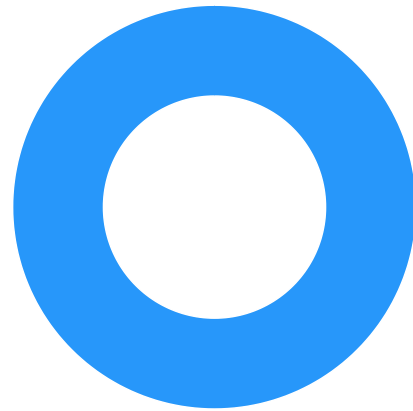
Project Total
\$40K

Funding Sources by Year



● Water Enterprise

Funding Sources for Budgeted Years



● Water Enterprise (100%) \$40,000.00
TOTAL \$40,000.00

Funding Sources Breakdown

Funding Sources	FY2024	FY2025	Total
Water Enterprise	\$20,000	\$20,000	\$40,000
Total	\$20,000	\$20,000	\$40,000

Annual Water Supply and Demand Assessment

Overview

Request Owner	Joe Enke, City Engineer
Department	Improvements To Water System
Type	Capital Improvement
Project Number	23-7-10

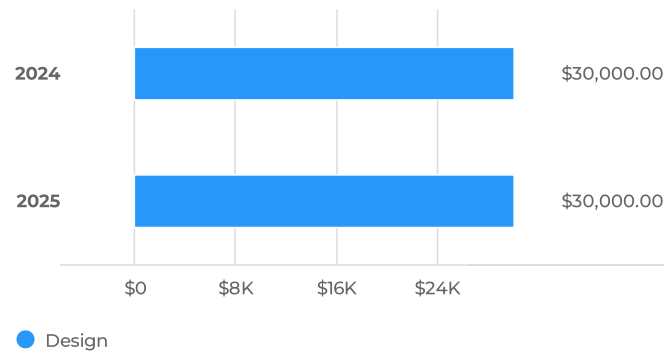
Description

Urban Water Suppliers are responsible for providing a reliable supply of water for their customers. Suppliers must evaluate their water supply status on a regular basis and prepare mitigation actions. The City of Martinez is required to prepare an Annual Water Supply and Demand Assessment (Annual Assessment) and submit an Annual Water Shortage Assessment Report (Annual Shortage Report) to DWR. The proposed funding source is Water Enterprise funds.

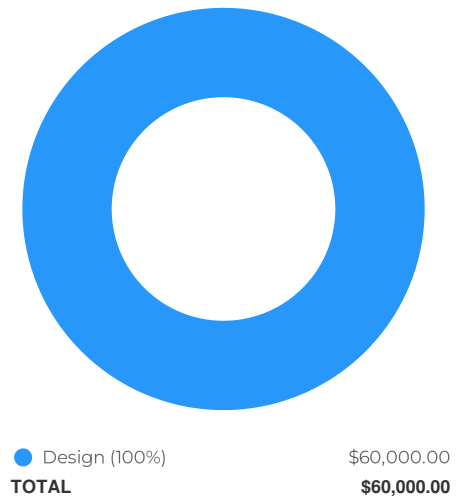
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$30,000	\$60K	\$60K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Design	\$30,000	\$30,000	\$60,000
Total	\$30,000	\$30,000	\$60,000

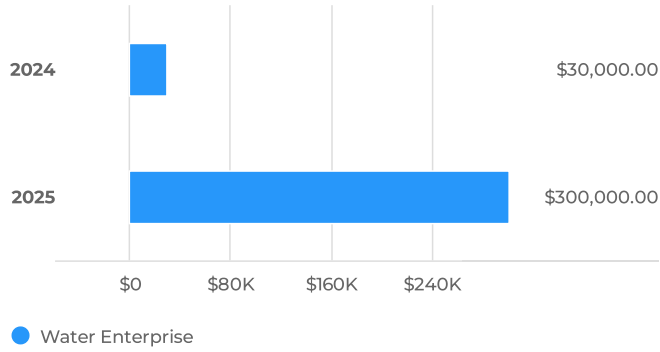
Funding Sources

FY2024 Budget
\$30,000

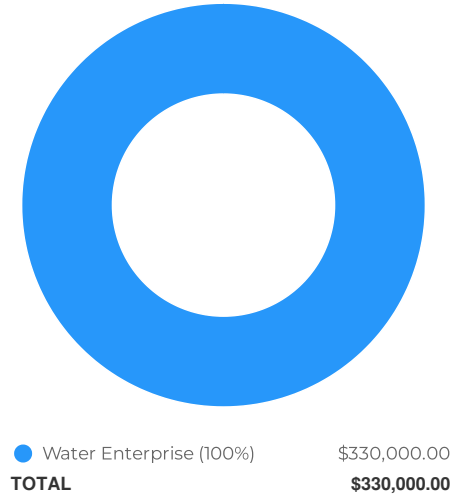
Total Budget (all years)
\$330K

Project Total
\$330K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
Water Enterprise	\$30,000	\$300,000	\$330,000
Total	\$30,000	\$300,000	\$330,000

Arnold Drive Pump Station Replacement

Overview

Request Owner	Joe Enke, City Engineer
Department	Improvements To Water System
Type	Capital Improvement
Project Number	25-7-03

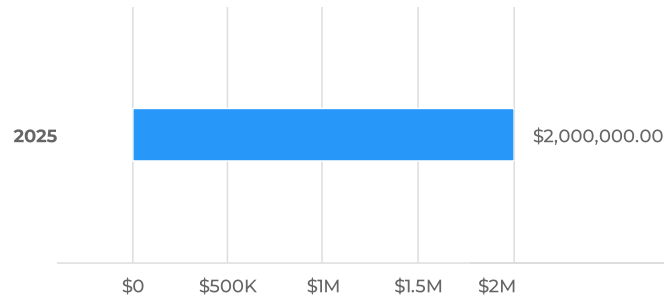
Description

Previous engineering studies had recommended for the Arnold Drive Pump Station to be replaced. The Arnold Drive Pump Station is nearly 50 years old and needs replacement. Pump Station capacity will also be increased to meet pumping capacity increase in Zone 2. The proposed funding source is Water bond funds.

Capital Cost

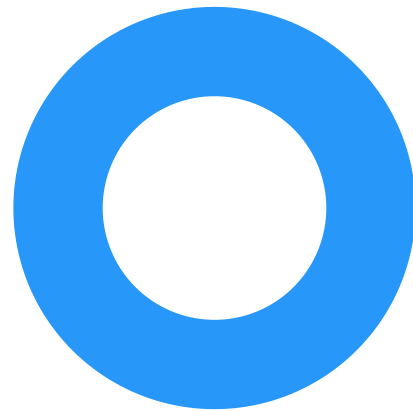
Total Budget (all years)	Project Total
\$2M	\$2M

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$2,000,000.
TOTAL **\$2,000,000.00**

Capital Cost Breakdown

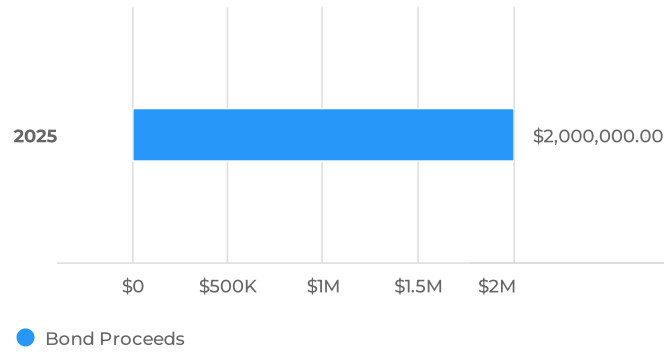
Capital Cost	FY2025	Total
Construction/Maintenance	\$2,000,000	\$2,000,000
Total	\$2,000,000	\$2,000,000

Funding Sources

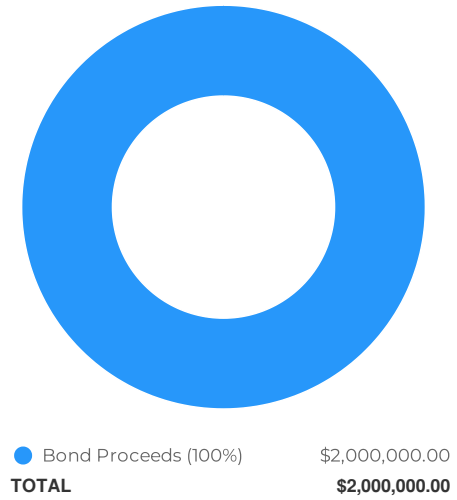
Total Budget (all years)
\$2M

Project Total
\$2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Bond Proceeds	\$2,000,000	\$2,000,000
Total	\$2,000,000	\$2,000,000

Clearwater Seismic Retrofit Project

Overview

Request Owner	Joe Enke, City Engineer
Department	Improvements To Water System
Type	Capital Improvement
Project Number	25-7-02

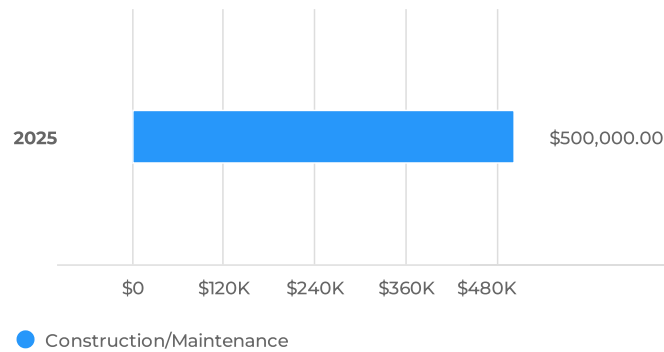
Description

The Clearwell is a rectangular buried tank built in 1948. Potential seismic concerns include sloshing and sliding, with a particular concern regarding the contraction joints in the foundation. In addition, the 24- inch inlet and outlet pipes have rigid connections to the Clearwell. A project is recommended at the clearwell to alleviate discontinuities in the foundation to increase shear transfer. The most cost-effective approach is estimated to be retrofit with a composite fiber membrane that would span across contraction joints connecting the two sides. The proposed funding source is Water Enterprise funds.

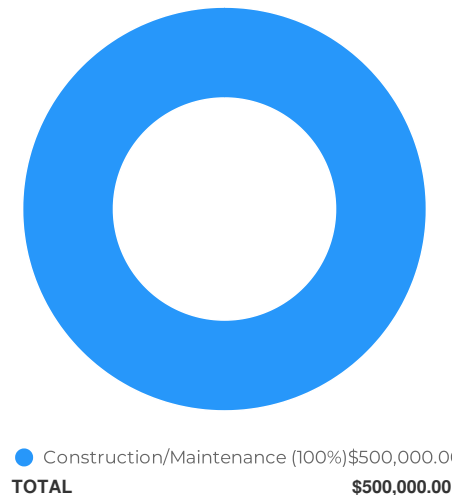
Capital Cost

Total Budget (all years)	Project Total
\$500K	\$500K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

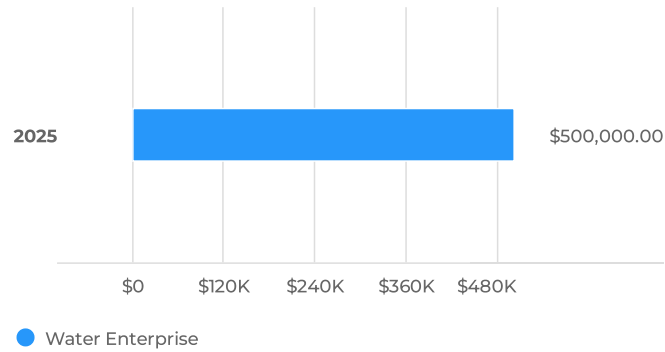
Capital Cost	FY2025	Total
Construction/Maintenance	\$500,000	\$500,000
Total	\$500,000	\$500,000

Funding Sources

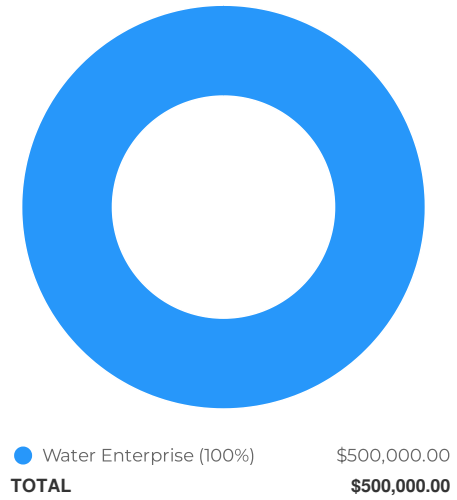
Total Budget (all years)
\$500K

Project Total
\$500K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Enterprise	\$500,000	\$500,000
Total	\$500,000	\$500,000

Howe Road Pump Station Improvement

Overview

Request Owner	Joe Enke, City Engineer
Department	Improvements To Water System
Type	Capital Improvement
Project Number	24-7-03

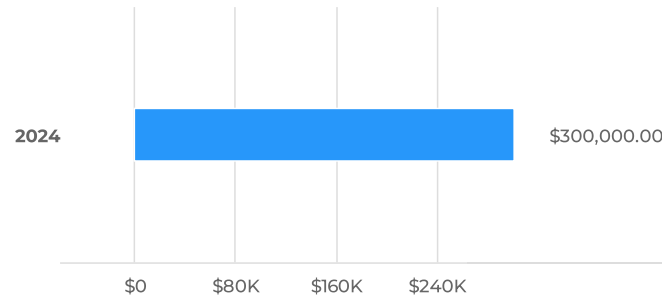
Description

Howe Road Pump Station is in critical need of repairs. The pump station needs an electrical power equipment upgrade and replacement of two pumps due to age and low efficiency. A full review of the pump station equipment replacement and operational impacts will also be performed. Proposed funding source is Water Enterprise funds.

Capital Cost

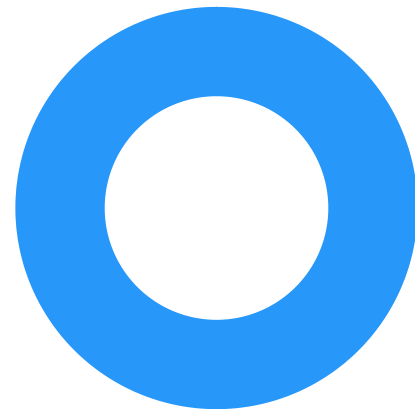
FY2024 Budget	Total Budget (all years)	Project Total
\$300,000	\$300K	\$300K

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$300,000.00
TOTAL \$300,000.00

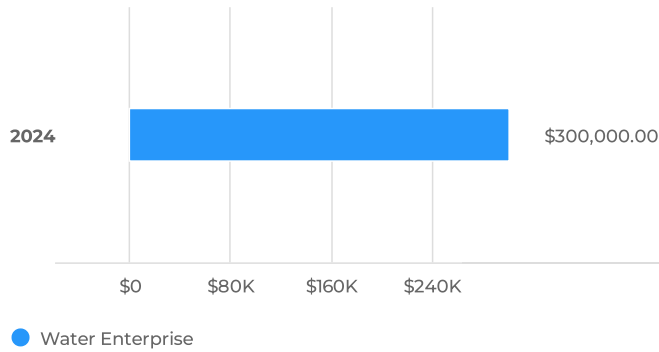
Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$300,000	\$300,000
Total	\$300,000	\$300,000

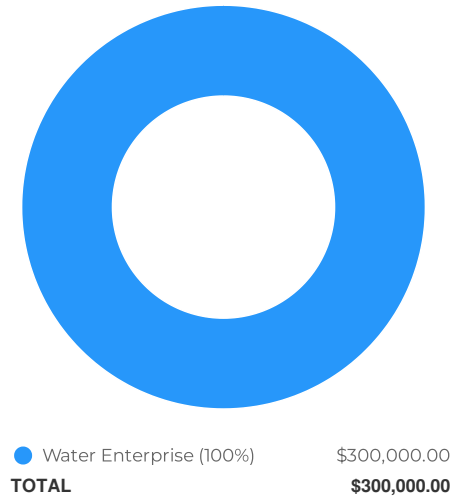
Funding Sources

FY2024 Budget **\$300,000** Total Budget (all years) **\$300K** Project Total **\$300K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Water Enterprise	\$300,000	\$300,000
Total	\$300,000	\$300,000

St. Mary's Pump Station Improvements

Overview

Request Owner	Joe Enke, City Engineer
Department	Improvements To Water System
Type	Capital Improvement
Project Number	24-7-04

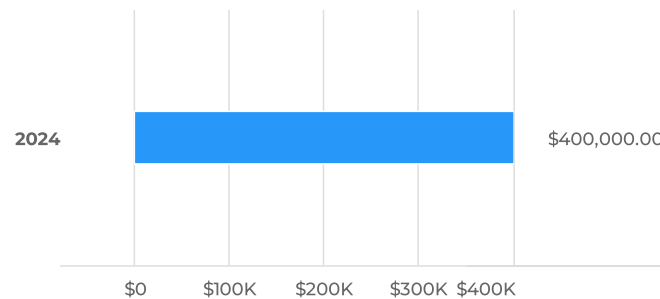
Description

The St. Mary's hydropneumatic system capacity is not sufficient to meet fire flow requirements for the residential land uses. The hydropneumatic system will be modified by adding a fire pump to the existing pump station. The fire pump will be an engine-driven pump with an engine generator. Proposed funding source is Water Enterprise funds.

Capital Cost

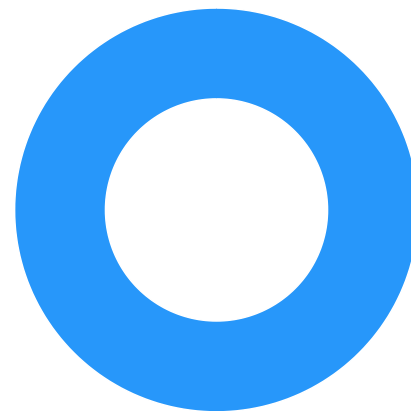
FY2024 Budget	Total Budget (all years)	Project Total
\$400,000	\$400K	\$400K

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$400,000.0
TOTAL \$400,000.00

Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$400,000	\$400,000
Total	\$400,000	\$400,000

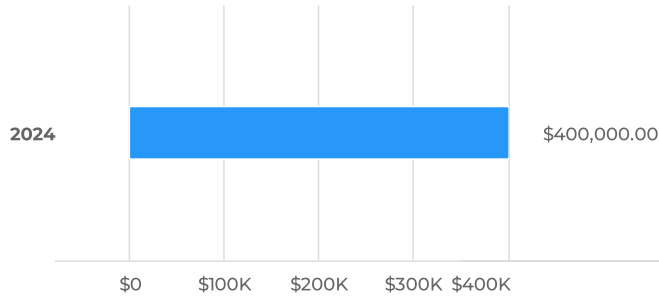
Funding Sources

FY2024 Budget
\$400,000

Total Budget (all years)
\$400K

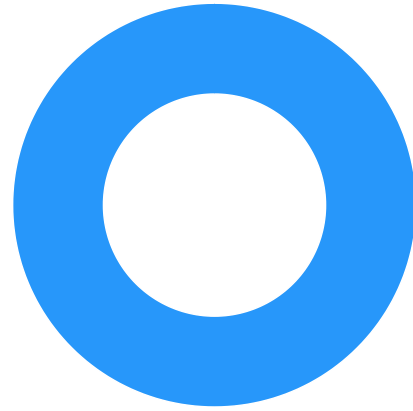
Project Total
\$400K

Funding Sources by Year



● Water Enterprise

Funding Sources for Budgeted Years



● Water Enterprise (100%) \$400,000.00
TOTAL \$400,000.00

Funding Sources Breakdown

Funding Sources	FY2024	Total
Water Enterprise	\$400,000	\$400,000
Total	\$400,000	\$400,000

Thomas Hill Reservoir Foundation Repair

Overview

Request Owner	Joe Enke, City Engineer
Department	Improvements To Water System
Type	Capital Improvement
Project Number	24-7-02

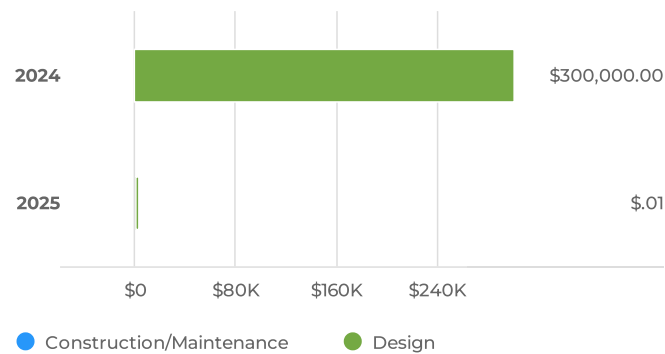
Description

Thomas Hill Water Tank foundation is showing signs of cracking in the concrete ring wall. The proposed project will perform repairs and upgrades to the foundation of the Thomas Hill Water Tank, which includes pavement repair, coating spot repairs, repairs to damage concrete and anchors, reinstall center roof vent, and install flexible tank/pipe connection. Funding will be for design in FY 2023-24, while the City will apply for a federal grant to fund construction in FY 2024-25. The proposed funding source for design is Water Enterprise funds.

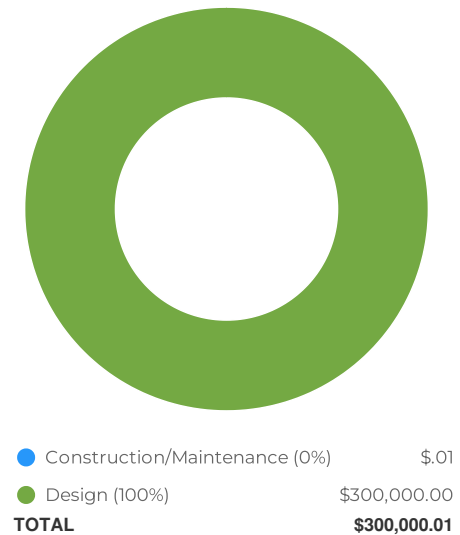
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$300,000	\$300K	\$300K

Capital Cost by Year



Capital Cost for Budgeted Years



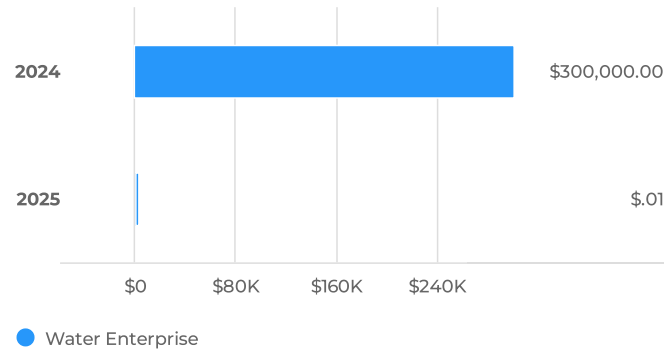
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Design	\$300,000		\$300,000
Construction/Maintenance		\$0	\$0
Total	\$300,000	\$0	\$300,000

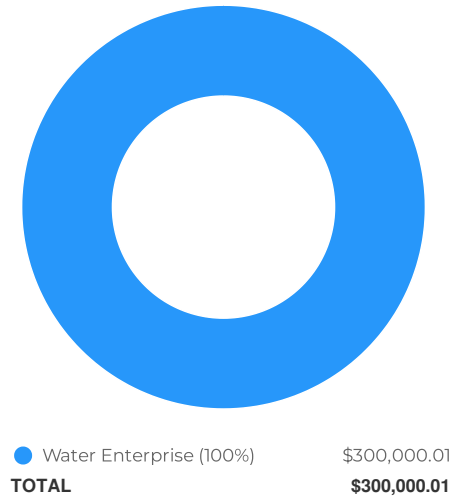
Funding Sources

FY2024 Budget **\$300,000** Total Budget (all years) **\$300K** Project Total **\$300K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	Total
Water Enterprise	\$300,000	\$0	\$300,000
Total	\$300,000	\$0	\$300,000

Water Treatment Plant Master Plan

Overview

Request Owner	Joe Enke, City Engineer
Department	Improvements To Water System
Type	Capital Improvement
Project Number	25-7-04

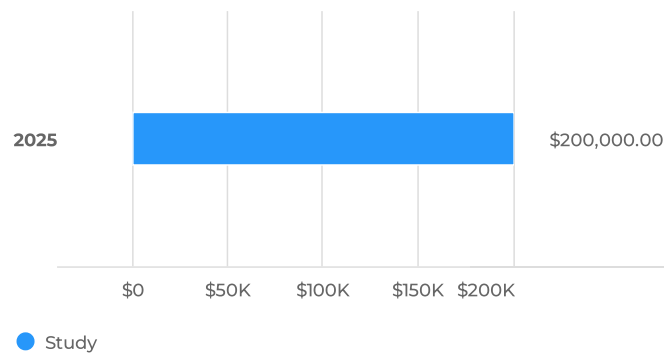
Description

The Water Treatment Plant was last evaluated in 2012 and needs a new Master Plan to make sure the plant can continue to perform and meet updated regulations. The Water Treatment Plant Master Plan will develop comprehensive solutions related to the condition of the existing facility and water treatment plant performance. The scope of study will include evaluating facilities and water treatment, and a risk assessment to prioritize needs. Proposed funding source is Water Enterprise funds.

Capital Cost

Total Budget (all years)	Project Total
\$200K	\$200K

Capital Cost by Year



Capital Cost for Budgeted Years



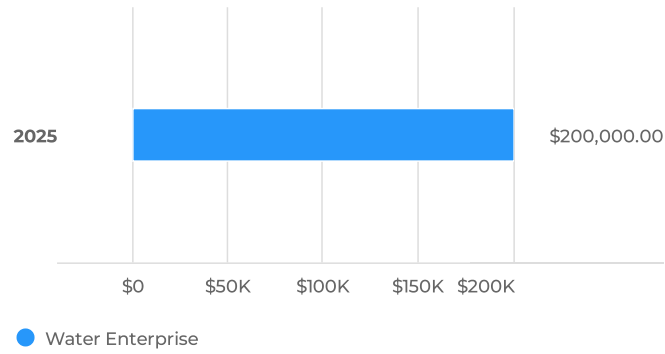
Capital Cost Breakdown		
Capital Cost	FY2025	Total
Study	\$200,000	\$200,000
Total	\$200,000	\$200,000

Funding Sources

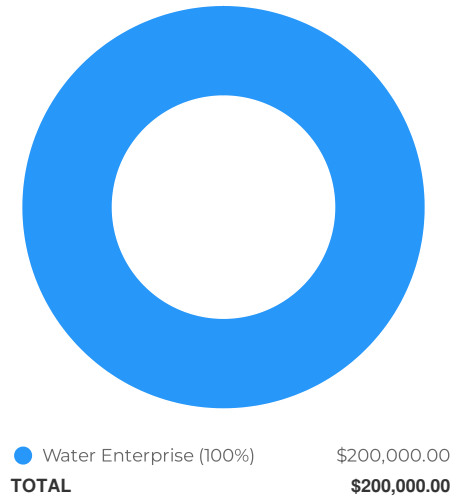
Total Budget (all years)
\$200K

Project Total
\$200K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Enterprise	\$200,000	\$200,000
Total	\$200,000	\$200,000

Zone 2 to Zone 3 Service Area Conversion Study

Overview

Request Owner	Joe Enke, City Engineer
Department	Improvements To Water System
Type	Capital Improvement
Project Number	25-7-05

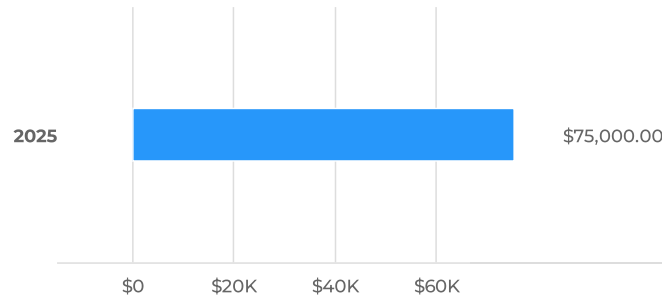
Description

The study will involve modeling and engineering analysis for the conversion of 80 service connections located along and adjacent to Alhambra Valley Road, between Deer Creek Drive and Briones Road, from pressure zone 2 to pressure zone 3 to improve water service and provide adequate pressure. The proposed funding source is Water Enterprise funds.

Capital Cost

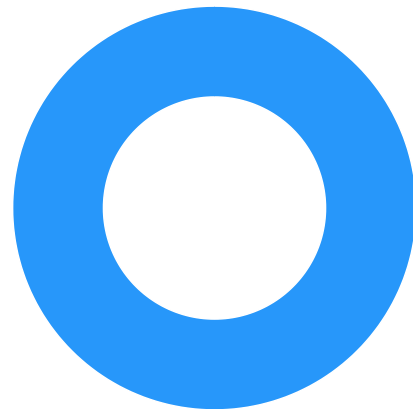
Total Budget (all years)	Project Total
\$75K	\$75K

Capital Cost by Year



● Study

Capital Cost for Budgeted Years



● Study (100%)
TOTAL

\$75,000.00
\$75,000.00

Capital Cost Breakdown

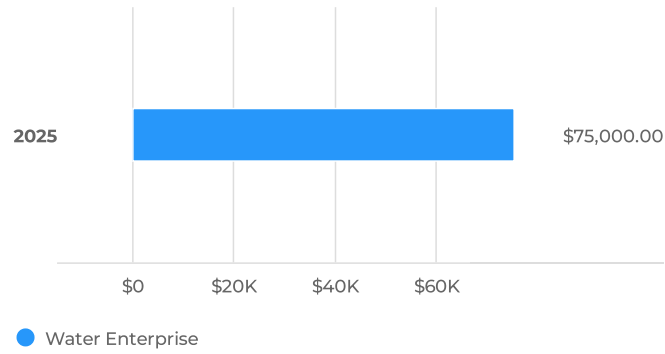
Capital Cost	FY2025	Total
Study	\$75,000	\$75,000
Total	\$75,000	\$75,000

Funding Sources

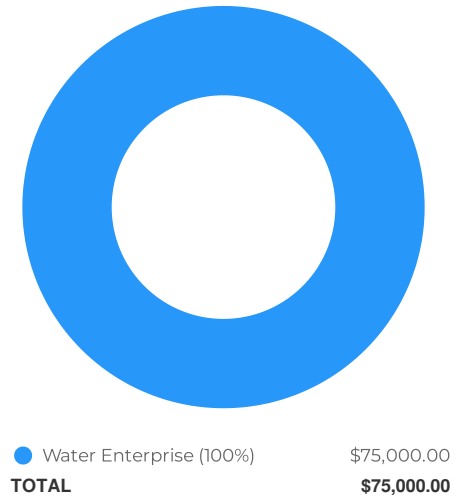
Total Budget (all years)
\$75K

Project Total
\$75K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Enterprise	\$75,000	\$75,000
Total	\$75,000	\$75,000

MARINA IMPROVEMENTS REQUESTS

Marina Eastern Seawall Improvements

Overview

Request Owner	Joe Enke, City Engineer
Department	Marina Improvements
Type	Capital Improvement
Project Number	24-8-02

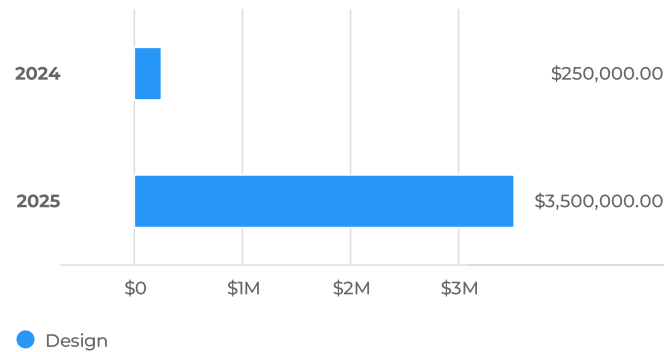
Description

The Martinez Marina is impacted by the accumulation of silt deposits due to the poor condition of eastern seawall and other areas of breakwater deterioration. The project includes repairs and renovations to the eastern seawall and other areas of the seawall to reduce silt accumulation and periodic maintenance dredging and will involve both design and construction of the improvements. The design phase of the project will include evaluation of alternatives for material and use, public engagement, environmental analysis, and permitting. Funding for design will be allocated in Fiscal Year 2023-24, and for construction in Fiscal Year 2024-25. Funding source for design is General Fund.

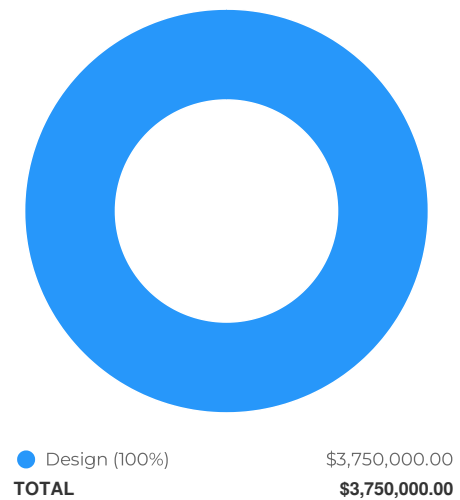
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$250,000	\$3.75M	\$3.75M

Capital Cost by Year



Capital Cost for Budgeted Years



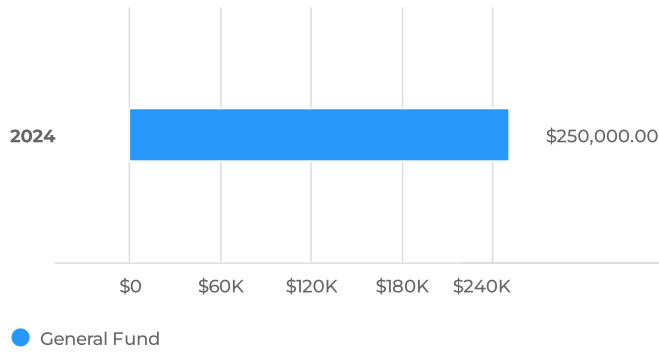
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Design	\$250,000	\$3,500,000	\$3,750,000
Total	\$250,000	\$3,500,000	\$3,750,000

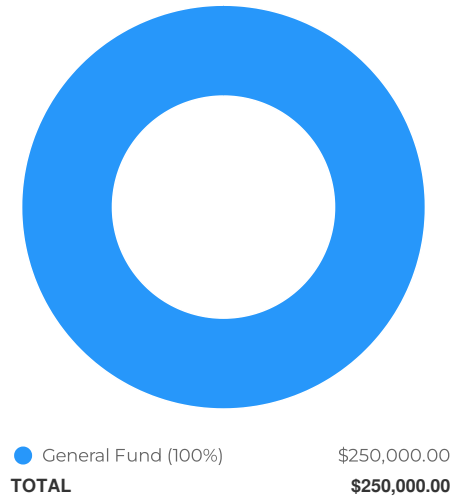
Funding Sources

FY2024 Budget **\$250,000** Total Budget (all years) **\$250K** Project Total **\$250K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
General Fund	\$250,000	\$250,000
Total	\$250,000	\$250,000

Marina Fishing Pier Repairs and Renovations

Overview

Request Owner	Joe Enke, City Engineer
Department	Marina Improvements
Type	Capital Improvement
Project Number	24-8-01

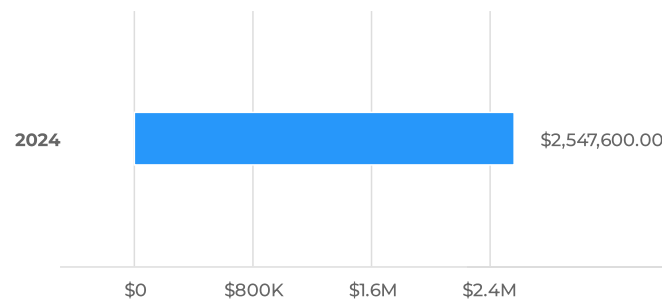
Description

This project will involve renovation of the Martinez Marina Fishing Pier, which will include structural repairs, ADA decking replacements, new steel cable railing, and breakwater repairs to the southeast corner. Project to be funded with a federal earmark.

Capital Cost

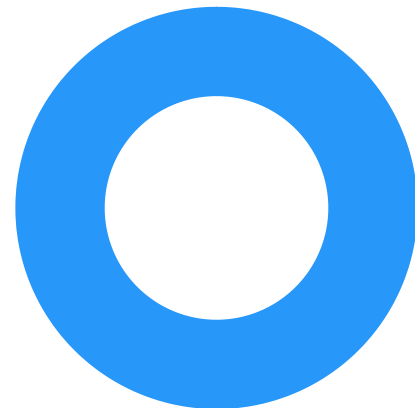
FY2024 Budget	Total Budget (all years)	Project Total
\$2,547,600	\$2.548M	\$2.548M

Capital Cost by Year



● Design

Capital Cost for Budgeted Years



● Design (100%) \$2,547,600.00
TOTAL \$2,547,600.00

Capital Cost Breakdown

Capital Cost	FY2024	Total
Design	\$2,547,600	\$2,547,600
Total	\$2,547,600	\$2,547,600



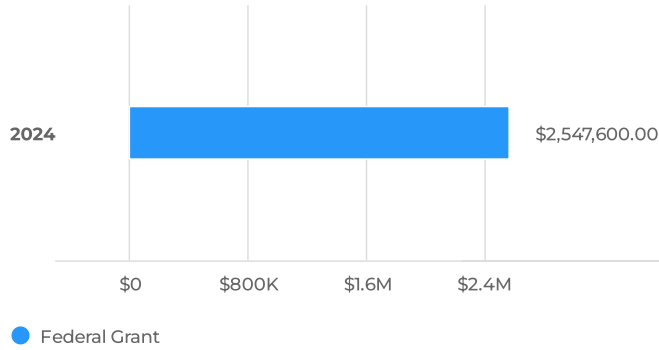
Funding Sources

FY2024 Budget
\$2,547,600

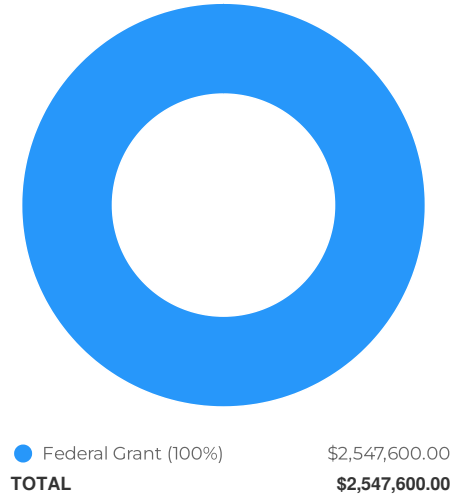
Total Budget (all years)
\$2.548M

Project Total
\$2.548M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Federal Grant	\$2,547,600	\$2,547,600
Total	\$2,547,600	\$2,547,600

PARK IMPROVEMENTS REQUESTS

Alhambra Highlands Open Space Improvement Plan

Overview

Request Owner	Joe Enke, City Engineer
Department	Park Improvements
Type	Capital Improvement
Project Number	24-5-01

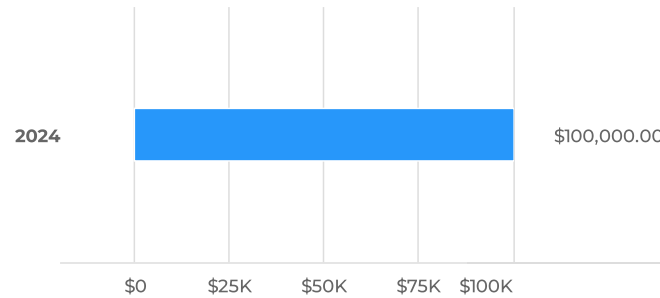
Description

This project will develop concept plans for access to the Alhambra Highlands. The plan will involve evaluation of vehicular and pedestrian access to the entrances of the Alhambra Highlands, signage, trails, and other improvements to consider for safe access to the open space area. Proposed funding source is General Fund.

Capital Cost

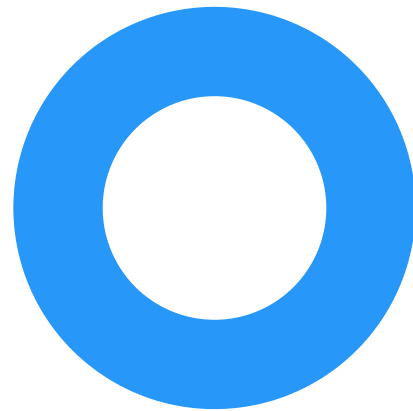
FY2024 Budget	Total Budget (all years)	Project Total
\$100,000	\$100K	\$100K

Capital Cost by Year



● Planning

Capital Cost for Budgeted Years



● Planning (100%) \$100,000.00
TOTAL \$100,000.00

Capital Cost Breakdown

Capital Cost	FY2024	Total
Planning	\$100,000	\$100,000
Total	\$100,000	\$100,000

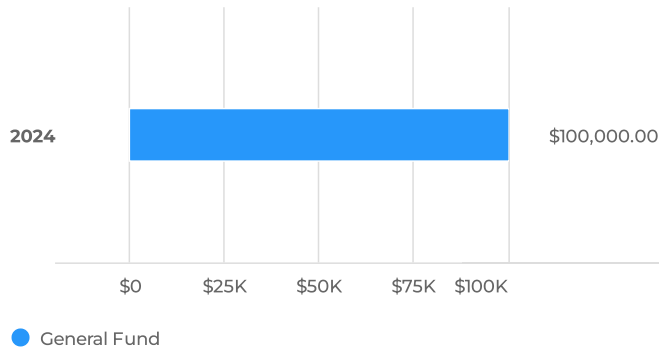
Funding Sources

FY2024 Budget
\$100,000

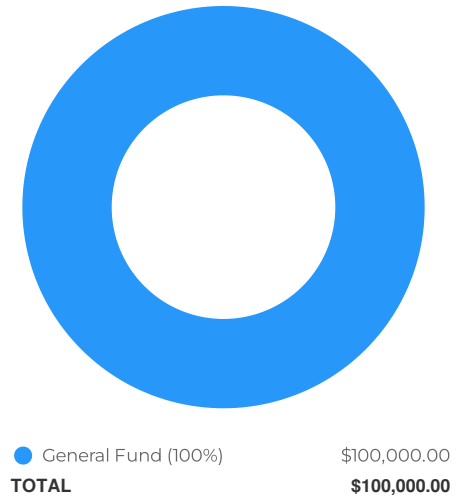
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
General Fund	\$100,000	\$100,000
Total	\$100,000	\$100,000

Hidden Valley Park Pickleball Courts

Overview

Request Owner	Joe Enke, City Engineer
Department	Park Improvements
Type	Capital Improvement
Project Number	C5047

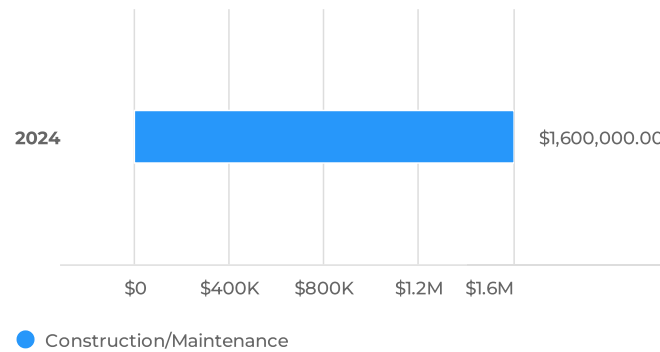
Description

The City has experienced a demand and desire for additional pickleball courts. The project will involve the conversion of a tennis court to 4 new pickleball courts, and the construction of a new tennis court, located north of Hidden Valley Park, across Center Avenue. The project will also include resurfacing the existing tennis courts, providing new court amenities and pedestrian access, as well as the option to resurface the existing half basketball court. Proposed funding sources include American Rescue Plan Act (ARPA) and Park & Recreation Impact Mitigation Fees.

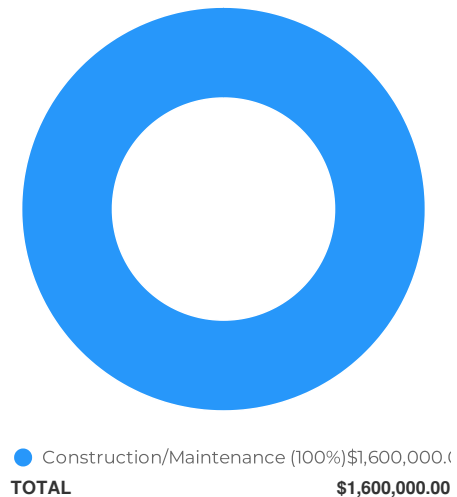
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$1,600,000	\$1.6M	\$1.6M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Construction/Maintenance	\$1,600,000	\$1,600,000
Total	\$1,600,000	\$1,600,000

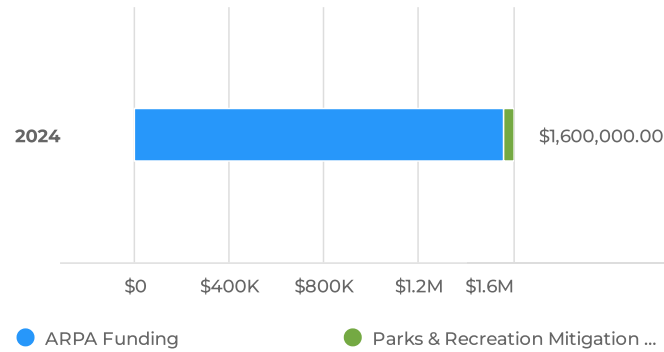
Funding Sources

FY2024 Budget
\$1,600,000

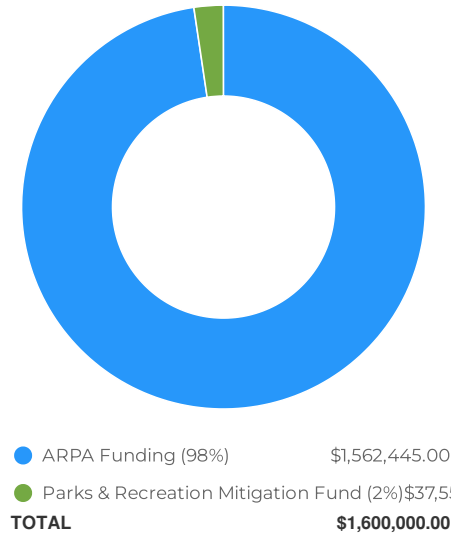
Total Budget (all years)
\$1.6M

Project Total
\$1.6M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
ARPA Funding	\$1,562,445	\$1,562,445
Parks & Recreation Mitigation Fund	\$37,555	\$37,555
Total	\$1,600,000	\$1,600,000

Mt. View Park Basketball Court Replacement

Overview

Request Owner	Joe Enke, City Engineer
Department	Park Improvements
Type	Capital Improvement
Project Number	C5046

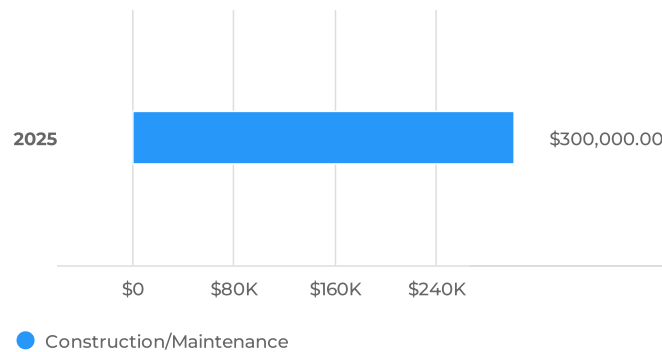
Description

The existing basketball court at Mountain View Park has subsurface failures, resulting in cracking and settlement. The project will include the design and construction of a new basketball court which will improve sub-surface conditions to prevent court failures and settlement. Proposed funding source is ARPA

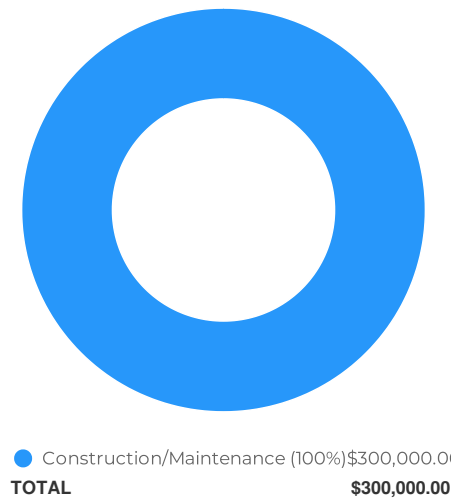
Capital Cost

Total Budget (all years)	Project Total
\$300K	\$300K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

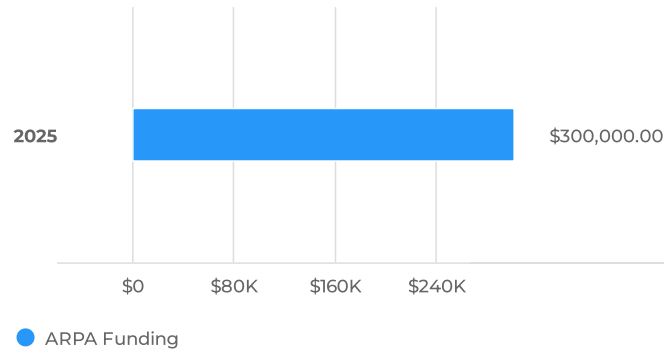
Capital Cost	FY2025	Total
Construction/Maintenance	\$300,000	\$300,000
Total	\$300,000	\$300,000

Funding Sources

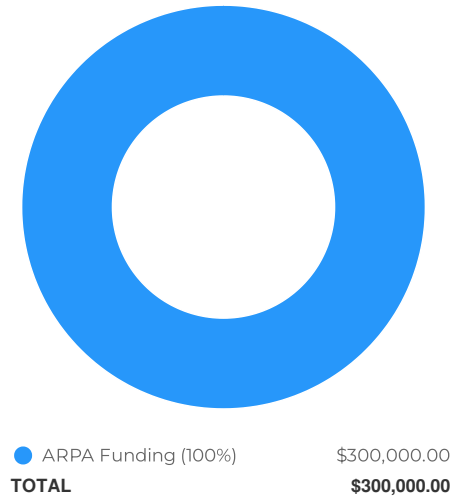
Total Budget (all years)
\$300K

Project Total
\$300K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
ARPA Funding	\$300,000	\$300,000
Total	\$300,000	\$300,000

Pine Meadow Park - Phase 1

Overview

Request Owner	Joe Enke, City Engineer
Department	Park Improvements
Type	Capital Improvement
Project Number	C5048

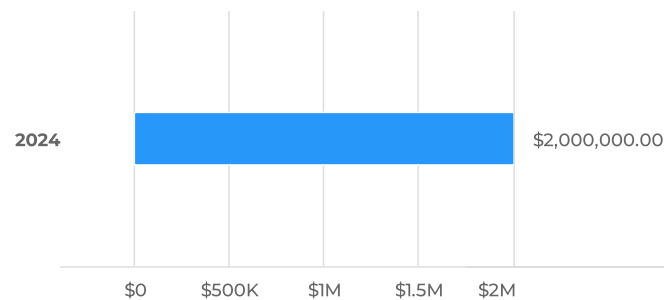
Description

An agreement was made between the City of Martinez and a subdivision developer to include construction of a new park, located at the former Pine Meadows Golf Course, east of Morello Avenue and north of Center Avenue. The project will consist of the construction for Phase 1 of the Pine Meadows Park Master Plan, which includes an all-abilities playground, restroom, parking lot, pathways, lighting, and picnic tables. Proposed funding sources include ARPA funds, developer funds, and Park-in-Lieu land fees.

Capital Cost

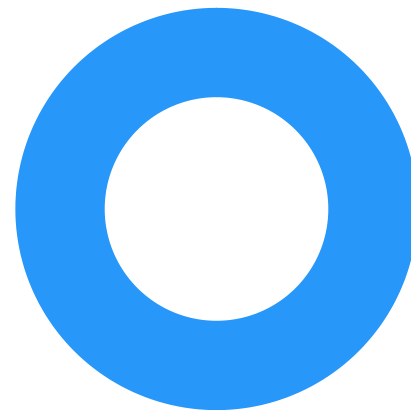
FY2024 Budget	Total Budget (all years)	Project Total
\$2,000,000	\$2M	\$2M

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$2,000,000.00
TOTAL **\$2,000,000.00**

Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$2,000,000	\$2,000,000
Total	\$2,000,000	\$2,000,000

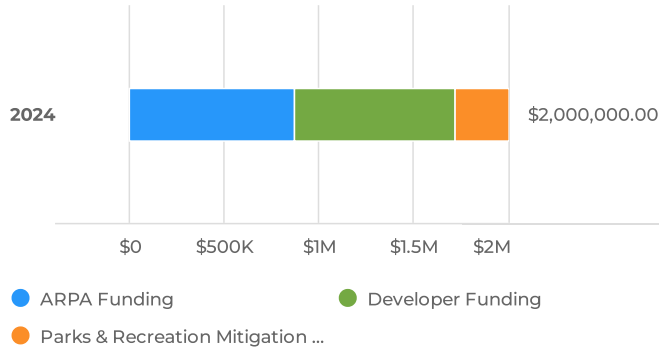
Funding Sources

FY2024 Budget
\$2,000,000

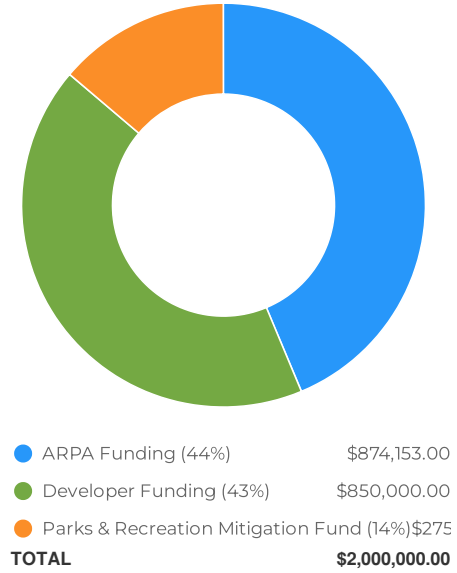
Total Budget (all years)
\$2M

Project Total
\$2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
ARPA Funding	\$874,153	\$874,153
Parks & Recreation Mitigation Fund	\$275,847	\$275,847
Developer Funding	\$850,000	\$850,000
Total	\$2,000,000	\$2,000,000

PUBLIC BUILDINGS/FACILITIES REQUESTS

City Hall Improvements

Overview

Request Owner	Joe Enke, City Engineer
Department	Public Buildings/Facilities
Type	Capital Improvement
Project Number	C4014

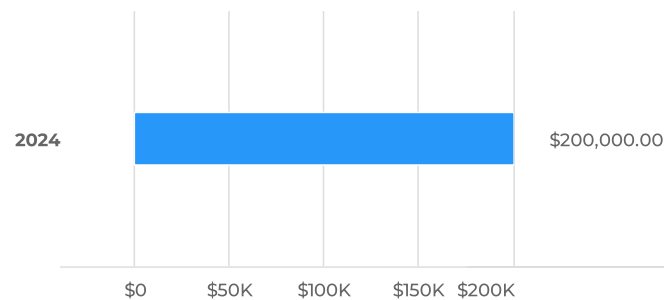
Description

Existing office spaces at City Hall are configured to support a limited number of staff. This project will include the modernization and improvement of office spaces within City Hall, including such items as space optimization for an improved employee work environment and customer service experience, as well as additional workstations. New filing, storage, and workspace capabilities will be included. The proposed funding source is American Rescue Plan Act (ARPA).

Capital Cost

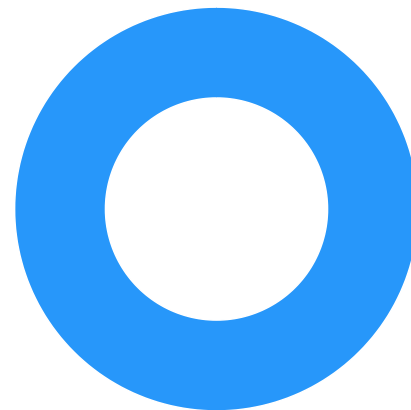
FY2024 Budget	Total Budget (all years)	Project Total
\$200,000	\$200K	\$200K

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$200,000.00
TOTAL \$200,000.00

Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$200,000	\$200,000
Total	\$200,000	\$200,000

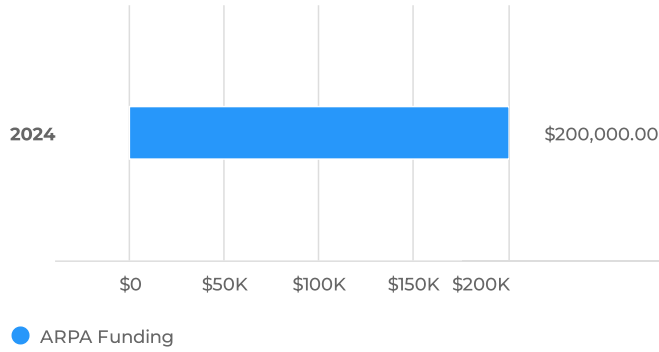
Funding Sources

FY2024 Budget
\$200,000

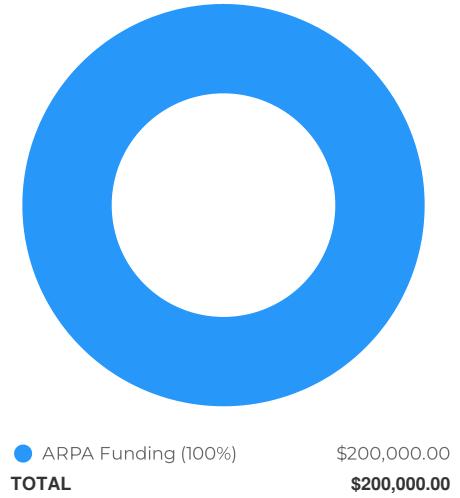
Total Budget (all years)
\$200K

Project Total
\$200K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
ARPA Funding	\$200,000	\$200,000
Total	\$200,000	\$200,000

City Hall Roof Repair

Overview

Request Owner	Joe Enke, City Engineer
Department	Public Buildings/Facilities
Type	Capital Improvement
Project Number	24-4-01

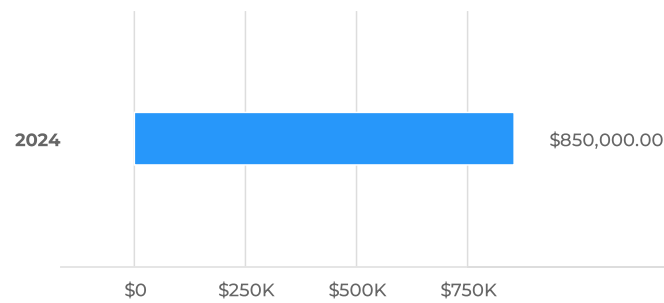
Description

The existing roof at City Hall is in poor condition. The roof leaks into City offices occur during wet weather. This project includes the design and replacement of the roof at City Hall. The proposed funding source is American Rescue Plan Act (ARPA).

Capital Cost

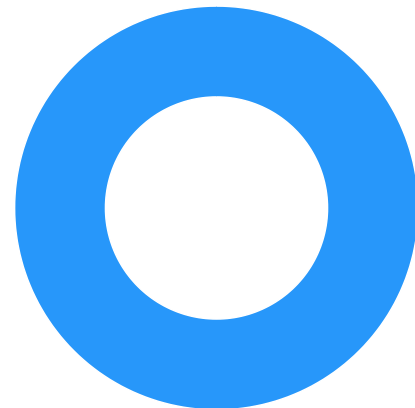
FY2024 Budget	Total Budget (all years)	Project Total
\$850,000	\$850K	\$850K

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$850,000.00
TOTAL \$850,000.00

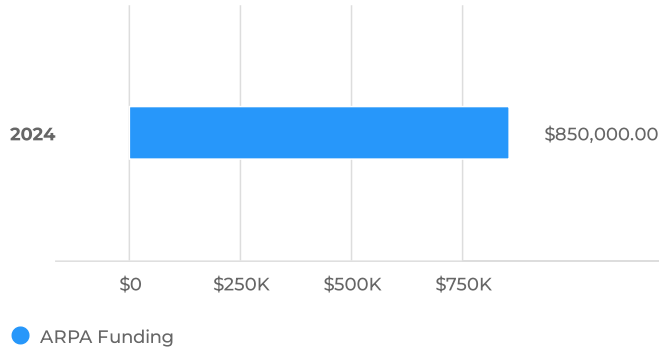
Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$850,000	\$850,000
Total	\$850,000	\$850,000

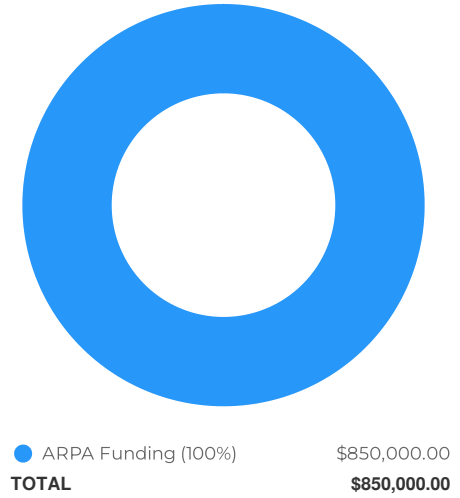
Funding Sources

FY2024 Budget **\$850,000** Total Budget (all years) **\$850K** Project Total **\$850K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
ARPA Funding	\$850,000	\$850,000
Total	\$850,000	\$850,000

STREETS REQUESTS

2023-24 Zone 2 Pavement Resurfacing Project

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	24-1-01

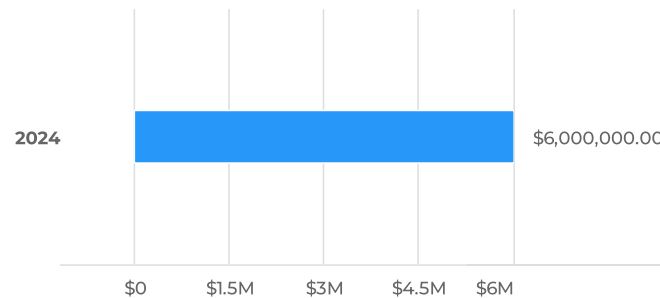
Description

Streets are selected for treatment under the City's 5-year pavement program to improve the overall pavement condition index (PCI). This paving project will focus on surface seals, such as slurry seal, microsurfacing, and cape seal and rehabilitation treatments, such as asphalt overlay, mill/fill and cold-in-place recycling in pavement zone 2, located in the southeast part of City limits, south of State Route 4, bordered by and including Morello Avenue and Chilpancingo Parkway. Surface seals focus on extending the life of street pavement that are in good or fair condition. Streets selected for pavement rehabilitation are in poor condition and no longer good candidates to receive a surface seal treatment. Construction will also include ADA curb ramp improvements, restoration of vehicle detection sensors at signalized intersections, striping restoration, and green infrastructure improvements. Proposed funding sources are from Measure J Program 28, Senate Bill 1 Road Maintenance and Rehabilitation Account (SB-1 RMRA), Senate Bill 1 Local Partnership Program-Formulaic Grant (SB-1 LPP-F Grant), and Measure D.

Capital Cost

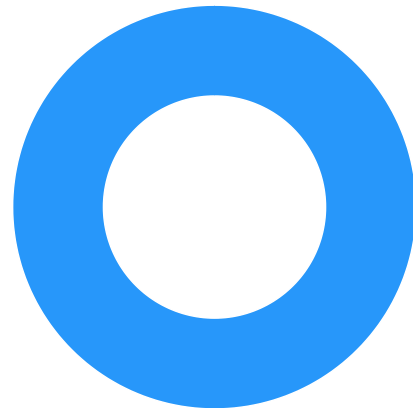
FY2024 Budget	Total Budget (all years)	Project Total
\$6,000,000	\$6M	\$6M

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$6,000,000.00
TOTAL \$6,000,000.00

Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$6,000,000	\$6,000,000
Total	\$6,000,000	\$6,000,000

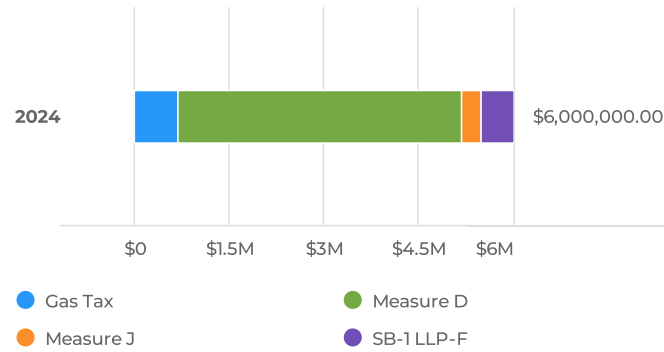
Funding Sources

FY2024 Budget
\$6,000,000

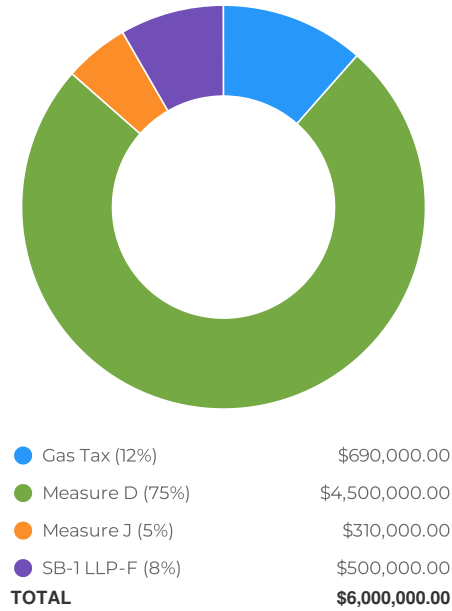
Total Budget (all years)
\$6M

Project Total
\$6M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Measure J	\$310,000	\$310,000
Gas Tax	\$690,000	\$690,000
SB-1 LLP-F	\$500,000	\$500,000
Measure D	\$4,500,000	\$4,500,000
Total	\$6,000,000	\$6,000,000

2024-25 Zone 3 Pavement Resurfacing Project

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	25-1-01

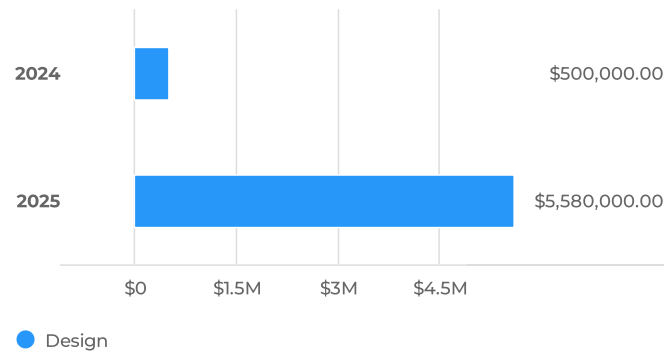
Description

Streets are selected for treatment under the City's 5-year pavement program to improve the overall pavement condition index (PCI). This paving project will focus on surface seals, such as slurry seal, microsurfacing, and cape seal, and rehabilitation treatments, such as asphalt overlay, mill/fill and cold-in-place recycling in pavement zone 3, located in downtown Martinez, all ATTACHMENT A – FIVE YEAR CIP PLAN PROJECT DESCRIPTION of Marina Vista Avenue and Waterfront Road within city limits, and south up to Bush Street and Bertola Street. Surface seal projects focus on extending the life of street pavement that are in good or fair condition. Streets selected for pavement rehabilitation are in poor condition and no longer good candidates to receive a surface seal treatment. Construction will also include ADA curb ramp improvements, restoration of vehicle detection sensors at signalized intersections, and striping restoration, and green infrastructure improvements. Funding for design will be allocated in Fiscal Year 2023-24, and for construction in Fiscal Year 2024-25. The proposed funding source for design is Measure J.

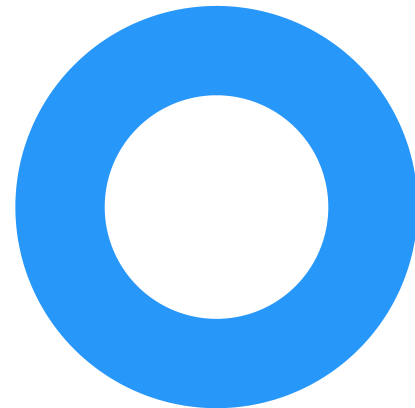
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$500,000	\$6.08M	\$6.08M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	FY2024	FY2025	Total
Design	\$500,000	\$5,580,000	\$6,080,000
Total	\$500,000	\$5,580,000	\$6,080,000

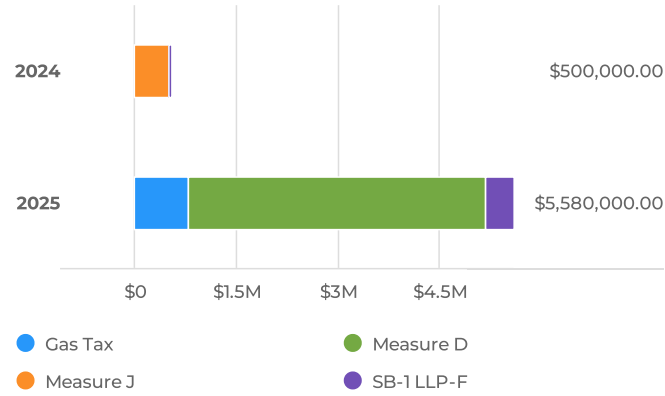
Funding Sources

FY2024 Budget
\$500,000

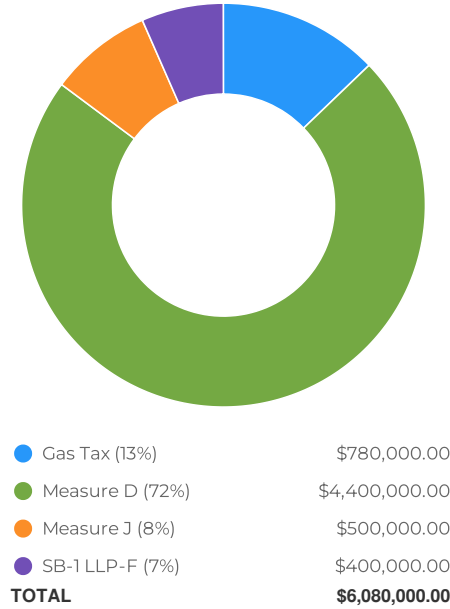
Total Budget (all years)
\$6.08M

Project Total
\$6.08M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	Total
Measure J	\$500,000	\$0	\$500,000
Gas Tax		\$780,000	\$780,000
SB-1 LLP-F		\$400,000	\$400,000
Measure D		\$4,400,000	\$4,400,000
Total	\$500,000	\$5,580,000	\$6,080,000

2025-26 Zone 4 Pavement Resurfacing Project

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	26-1-01

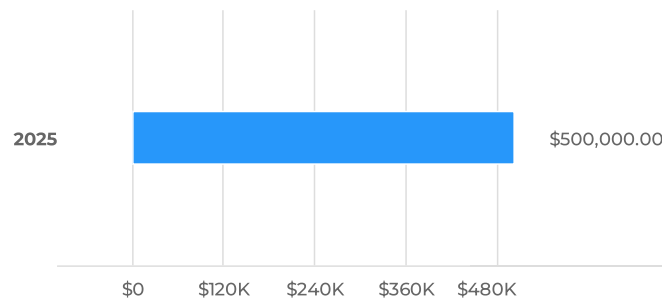
Description

Streets are selected for treatment under the City's 5-year pavement program to improve the overall pavement condition index (PCI). This paving project will focus on surface seal, such as slurry seal, microsurfacing, and cape seal and rehabilitation treatments, such as asphalt overlay, mill/fill and cold-in-place recycling, in pavement zone 4, located south of downtown Martinez, north of State Route 4, and east of Howe Road. Surface seal project will focus on extending the life of street pavement that are in good or fair condition. Streets selected for pavement rehabilitation are in poor condition and no longer good candidates to receive a surface seal treatment. Construction will also include ADA curb ramp improvements, restoration of vehicle detection sensors at signalized intersections, and striping restoration, and green infrastructure improvements. Funding for design will be allocated in Fiscal Year 2024-25, and for construction in Fiscal Year 2025-26. The proposed funding source for design is Measure J.

Capital Cost

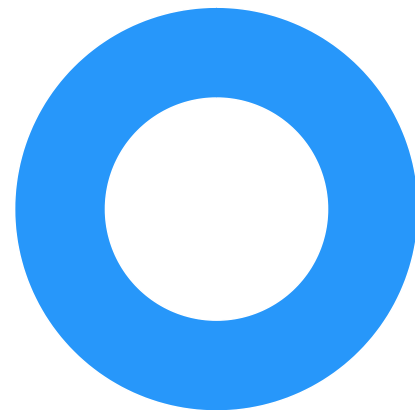
Total Budget (all years)	Project Total
\$500K	\$500K

Capital Cost by Year



● Design

Capital Cost for Budgeted Years



● Design (100%) \$500,000.00
TOTAL \$500,000.00

Capital Cost Breakdown

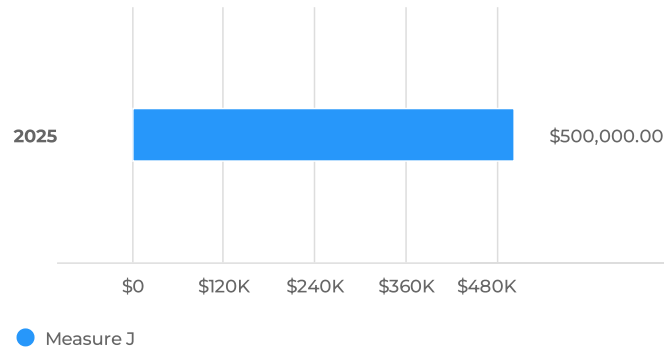
Capital Cost	FY2025	Total
Design	\$500,000	\$500,000
Total	\$500,000	\$500,000

Funding Sources

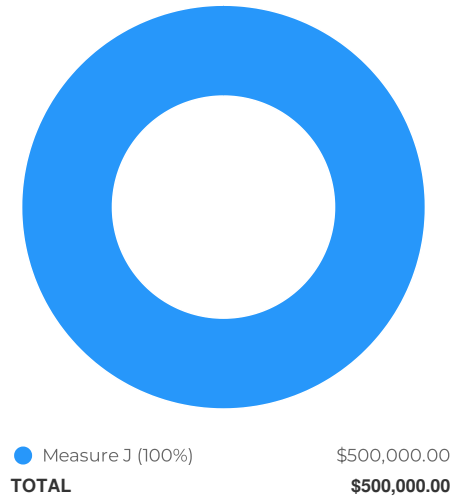
Total Budget (all years)
\$500K

Project Total
\$500K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Measure J	\$500,000	\$500,000
Total	\$500,000	\$500,000

Annual Curb/Drainage Projects

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	C1040

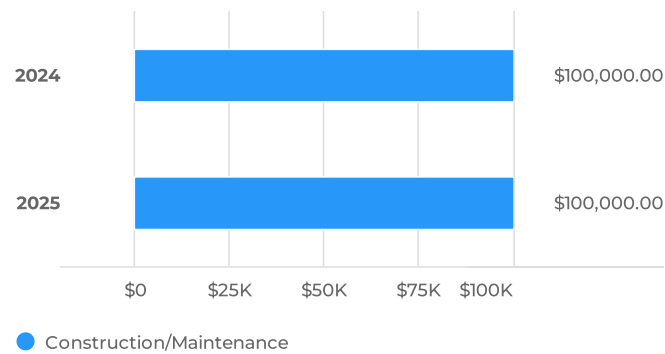
Description

This is an annual curb and drainage project that will address the repairs, replacement, and improvements to the City's surface and underground drainage system where needed. Proposed funding sources include NPDES and HUTA Gas Tax.

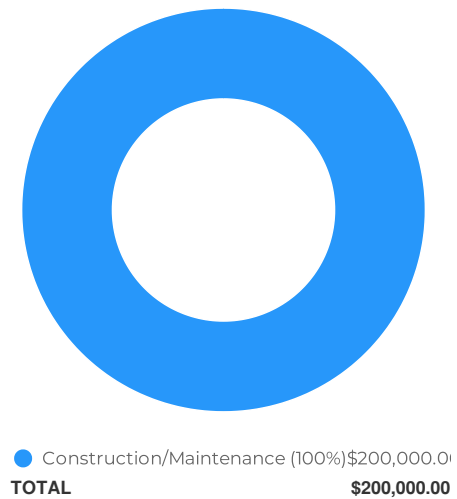
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$100,000	\$200K	\$200K

Capital Cost by Year



Capital Cost for Budgeted Years



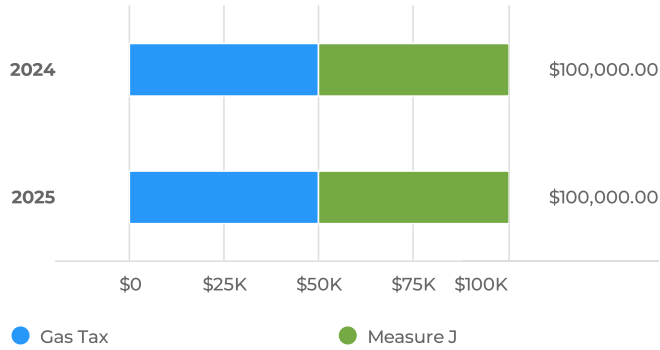
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Construction/Maintenance	\$100,000	\$100,000	\$200,000
Total	\$100,000	\$100,000	\$200,000

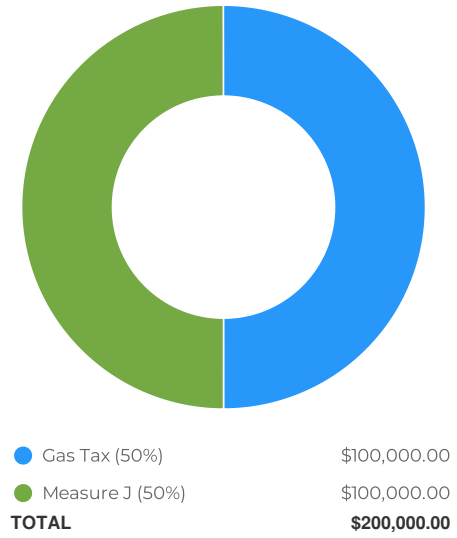
Funding Sources

FY2024 Budget **\$100,000** Total Budget (all years) **\$200K** Project Total **\$200K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
Measure J	\$50,000	\$50,000	\$100,000
Gas Tax	\$50,000	\$50,000	\$100,000
Total	\$100,000	\$100,000	\$200,000

Annual Pavement Repairs

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	C1070

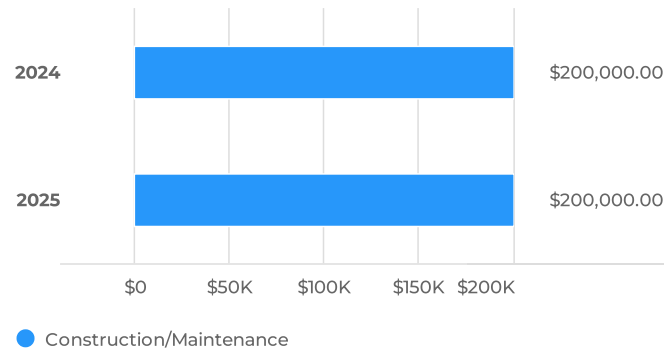
Description

This project provides a budget for on-call pavement spot repair projects. Spot repair projects involve the maintenance and repair of potholes or major cracks in roadways that are of an emergency nature or hazard. The funding source is HUTA Gas Tax.

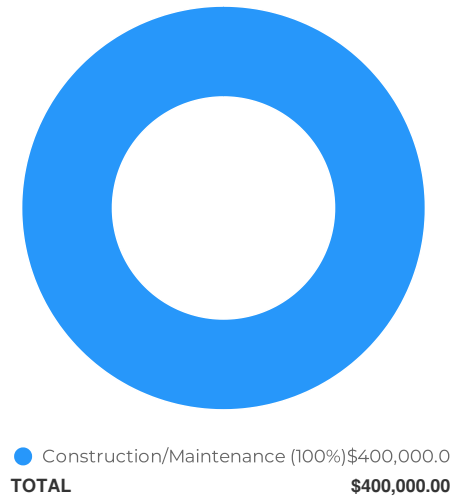
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$200,000	\$400K	\$400K

Capital Cost by Year



Capital Cost for Budgeted Years

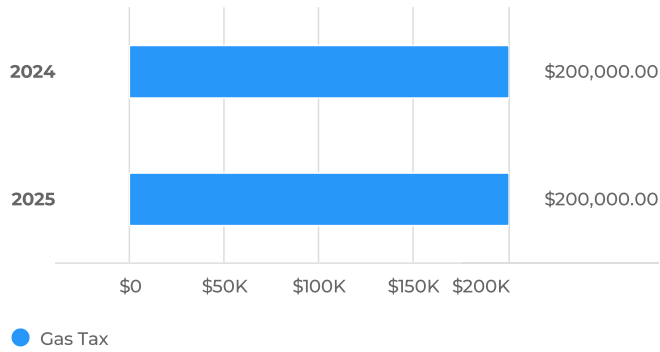


Capital Cost Breakdown			
Capital Cost	FY2024	FY2025	Total
Construction/Maintenance	\$200,000	\$200,000	\$400,000
Total	\$200,000	\$200,000	\$400,000

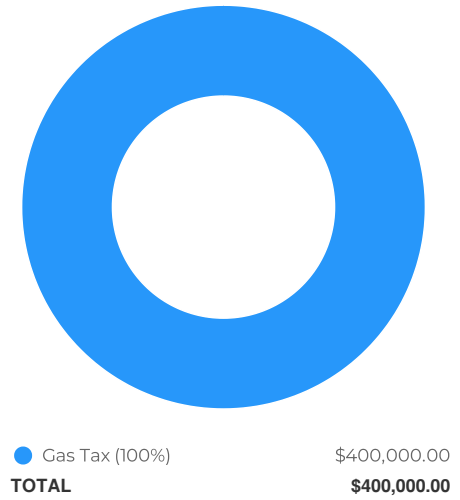
Funding Sources

FY2024 Budget **\$200,000** Total Budget (all years) **\$400K** Project Total **\$400K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
Gas Tax	\$200,000	\$200,000	\$400,000
Total	\$200,000	\$200,000	\$400,000

Annual Pavement Study/Plan Update

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	C1070

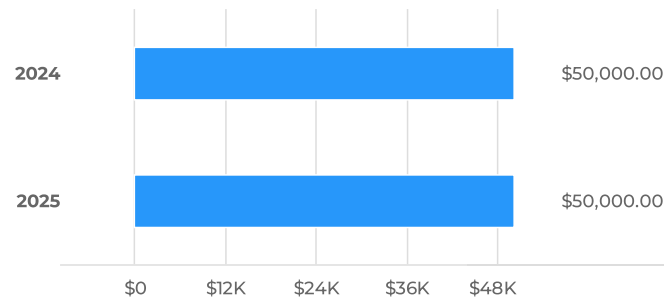
Description

The City is required to hold an annual public workshop regarding the prioritization of streets selected to be funded as part of the five-year paving plan. The Annual Paving Plan selects City streets to receive treatment in the next 5 years, including surface seal treatments and pavement rehabilitation. The selection of streets is based on pavement condition, selection criteria, and upcoming utility projects. The proposed funding source is Measure D.

Capital Cost

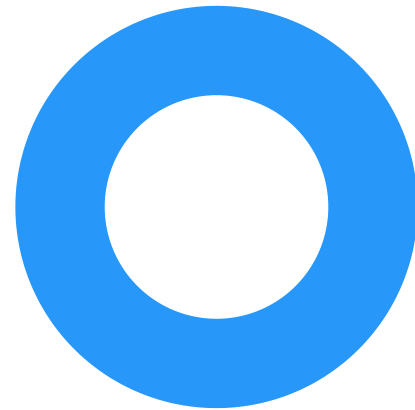
FY2024 Budget	Total Budget (all years)	Project Total
\$50,000	\$100K	\$100K

Capital Cost by Year



● Study

Capital Cost for Budgeted Years



● Study (100%)

\$100,000.00

TOTAL

\$100,000.00

Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Study	\$50,000	\$50,000	\$100,000
Total	\$50,000	\$50,000	\$100,000

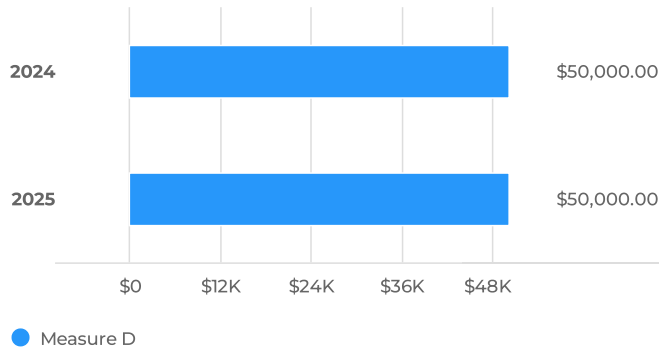
Funding Sources

FY2024 Budget
\$50,000

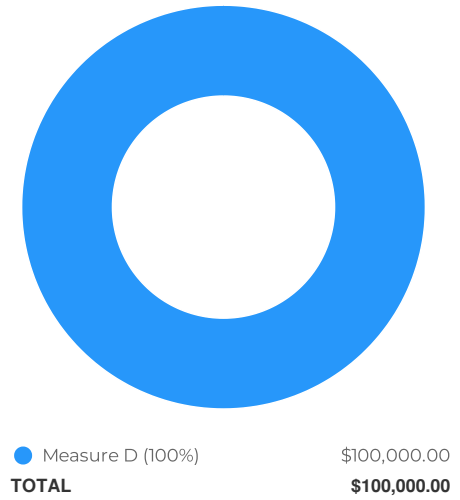
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
Measure D	\$50,000	\$50,000	\$100,000
Total	\$50,000	\$50,000	\$100,000

Annual Traffic Safety Program

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	C1066

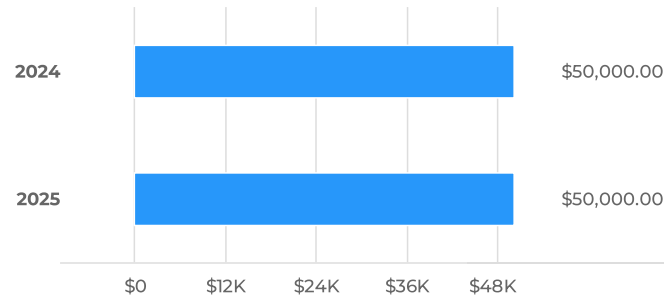
Description

Recently adopted federal law requires local agencies to inventory and develop a sign replacement program. This project will provide the necessary compliance. Additional traffic safety projects will be identified during the budget cycle. The budget includes \$50,000 per year. Funding is from Measure J.

Capital Cost

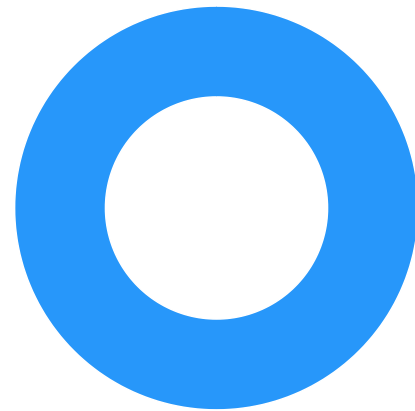
FY2024 Budget	Total Budget (all years)	Project Total
\$50,000	\$100K	\$100K

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$100,000.00
TOTAL \$100,000.00

Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Construction/Maintenance	\$50,000	\$50,000	\$100,000
Total	\$50,000	\$50,000	\$100,000

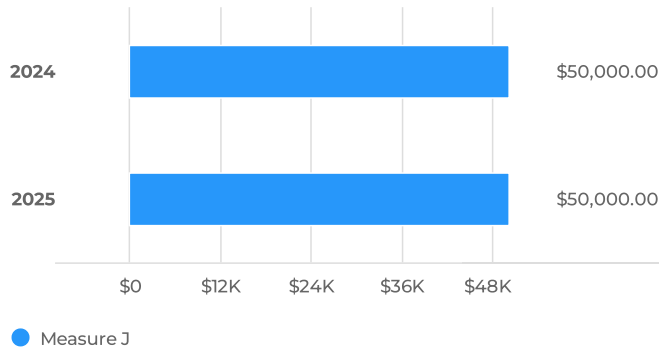
Funding Sources

FY2024 Budget
\$50,000

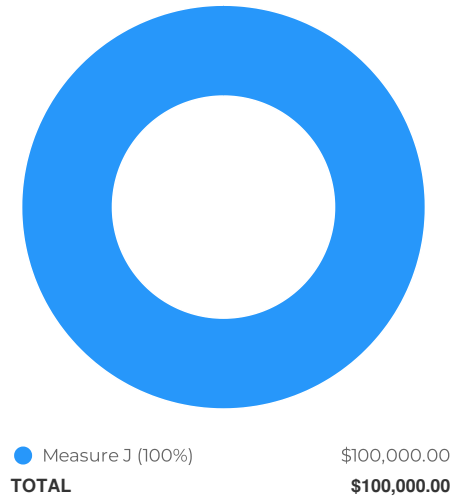
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
Measure J	\$50,000	\$50,000	\$100,000
Total	\$50,000	\$50,000	\$100,000

Center Avenue/Glacier Road Traffic Safety

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	24-1-02

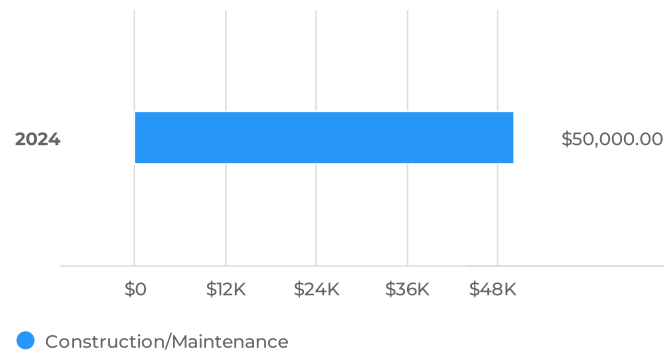
Description

The intersection of Center Avenue and Glacier Drive has experienced an increase in traffic and unsafe conditions. This project will involve improving safety for pedestrians and vehicles at an intersection located next to Hidden Valley Elementary School. Improvements will be based on a traffic study performed at the intersection and staff recommendations. The proposed funding source is Measure J

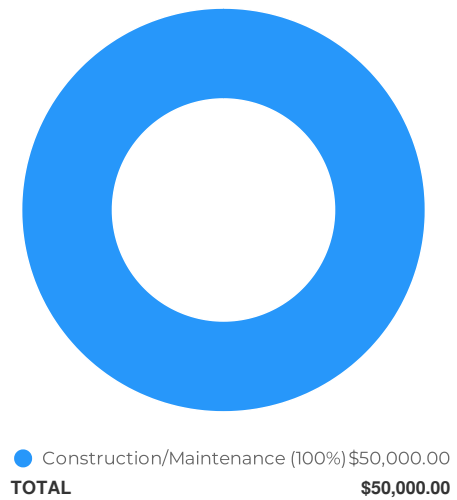
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$50,000	\$50K	\$50K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Construction/Maintenance	\$50,000	\$50,000
Total	\$50,000	\$50,000

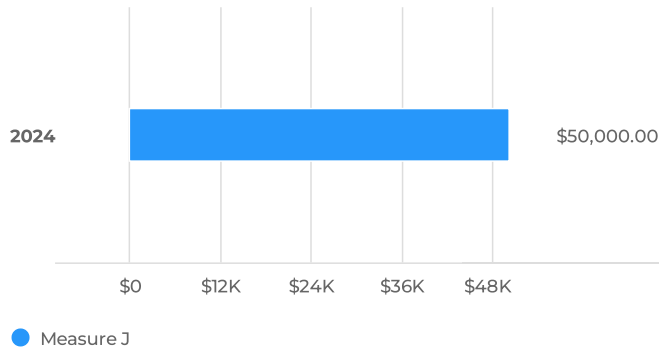
Funding Sources

FY2024 Budget
\$50,000

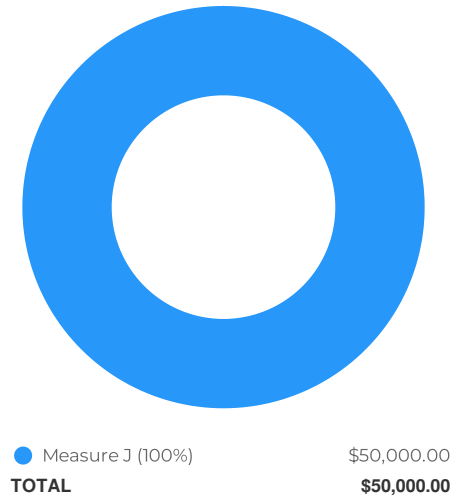
Total Budget (all years)
\$50K

Project Total
\$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Measure J	\$50,000	\$50,000
Total	\$50,000	\$50,000

Citywide Bridge Repairs

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	24-1-03

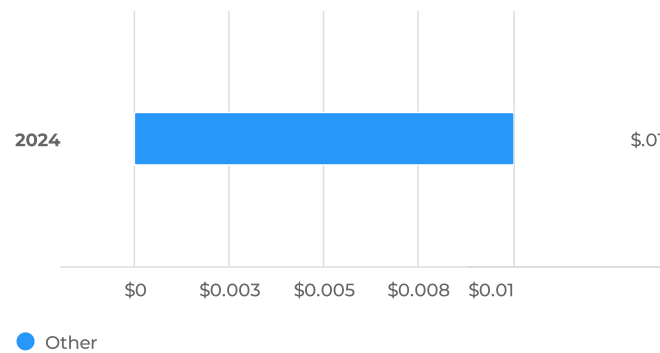
Description

The 2022-2023 winter storms resulted in damage to the creek banks at Arch Street, washed out footings at Church Street bridge, and erosion of the footing-foundations at the D Street bridge. The project will fund various repairs to bridges over creeks throughout the City, including Arch Street and D Street over Alhambra Creek, Church Street at Pleasant Hill Road East. The city will apply for disaster relief funds/grants through FEMA, CalOES, and Caltrans.

Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$0	\$0.01	\$0.01

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	Total
Other	\$0	\$0
Total	\$0	\$0

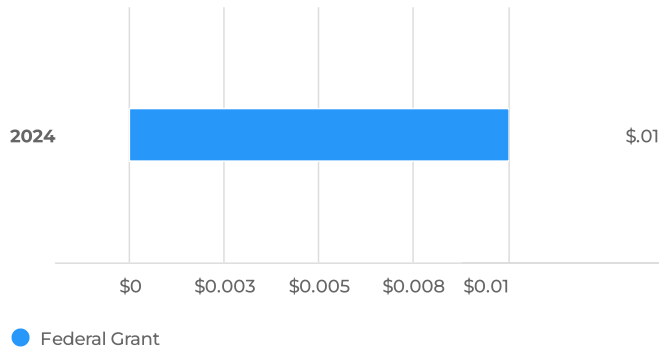
Funding Sources

FY2024 Budget
\$0

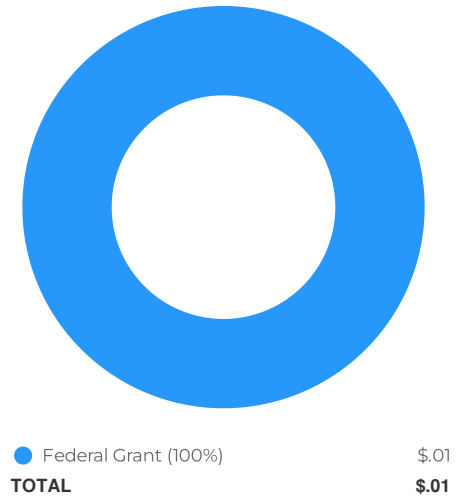
Total Budget (all years)
\$0.01

Project Total
\$0.01

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Federal Grant	\$0	\$0
Total	\$0	\$0

Curb Ramp and Sidewalk Repair Program

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	C1040

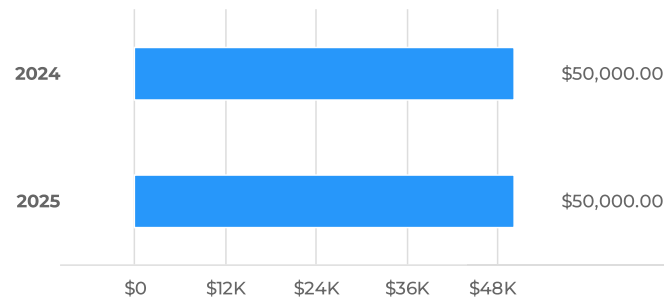
Description

The City's sidewalk replacement program, under an ordinance, has property owners responsible for maintaining sidewalks to the front and side of the properties. The program offers to pay property owners up to \$500, subject to the program policy, to replace their sidewalks in addition to waiving permit fees. The goal of the program is to encourage property owners to keep sidewalks free of trip and fall hazards. The program will also set funding aside for constructing ADA-compliant curb ramps where there are none. The proposed funding source is General Fund.

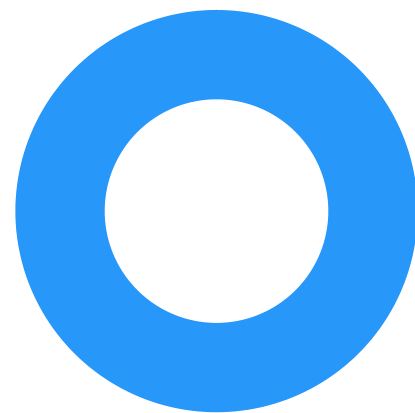
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$50,000	\$100K	\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



● Land/Right-of-way

● Land/Right-of-way (100%) \$100,000.00
TOTAL \$100,000.00

Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Land/Right-of-way	\$50,000	\$50,000	\$100,000
Total	\$50,000	\$50,000	\$100,000

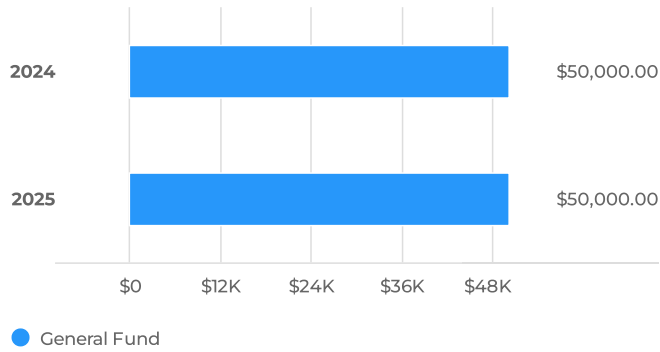
Funding Sources

FY2024 Budget
\$50,000

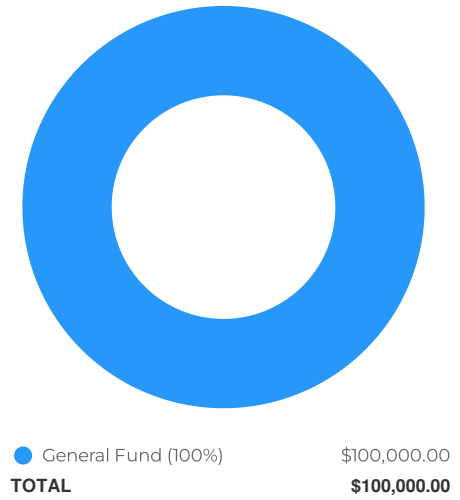
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
General Fund	\$50,000	\$50,000	\$100,000
Total	\$50,000	\$50,000	\$100,000

Green Infrastructure Projects

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	23-1-11

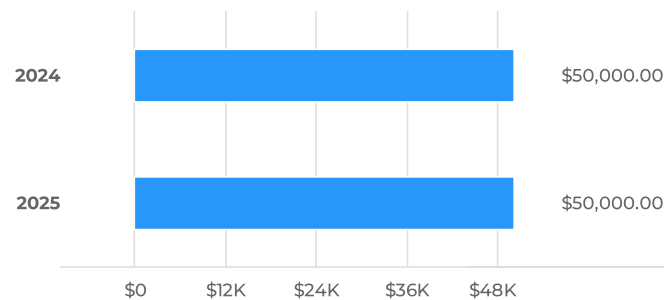
Description

The new Municipal Regional Permit requires local agencies to construct green infrastructure to clean storm water runoff before entering waterways. This project will provide funding for green infrastructure improvements, such as curbside treatment of stormwater runoff before entering the City's creeks and drainage system. Improvements can be constructed with an existing project or standalone project. The proposed funding source is NPDES funds.

Capital Cost

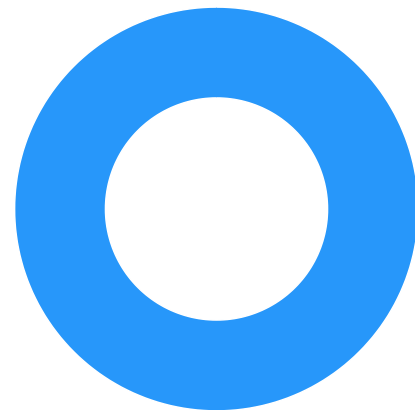
FY2024 Budget	Total Budget (all years)	Project Total
\$50,000	\$100K	\$100K

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$100,000.00
TOTAL \$100,000.00

Capital Cost Breakdown

Capital Cost	FY2024	FY2025	Total
Construction/Maintenance	\$50,000	\$50,000	\$100,000
Total	\$50,000	\$50,000	\$100,000

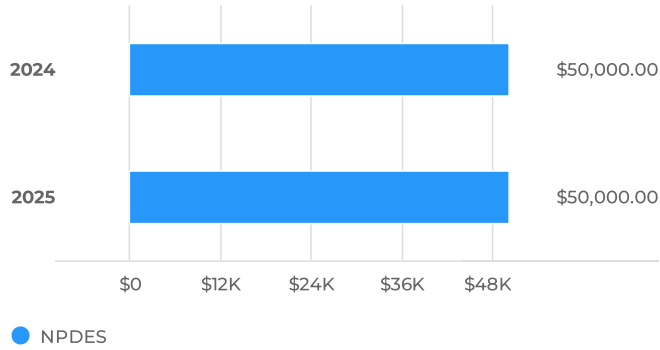
Funding Sources

FY2024 Budget
\$50,000

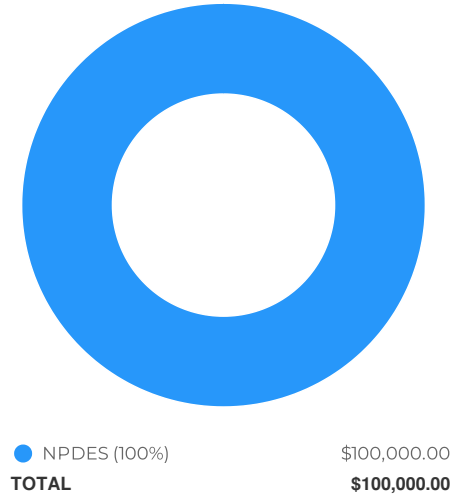
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown			
Funding Sources	FY2024	FY2025	Total
NPDES	\$50,000	\$50,000	\$100,000
Total	\$50,000	\$50,000	\$100,000

J Street Bridge

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	C1067

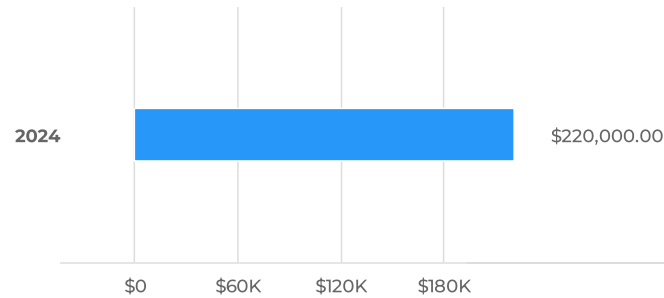
Description

The erosion along the banks of Franklin Creek extends below the pavement surface and has resulted voids next to the bridge abutment at the east end of J Street. This project will address voids and erosion of the embankment on the west creek bank. Proposed funding source is from the Highway User Trust Account (HUTA Gas Taxes) and contribution from the apartment complex.

Capital Cost

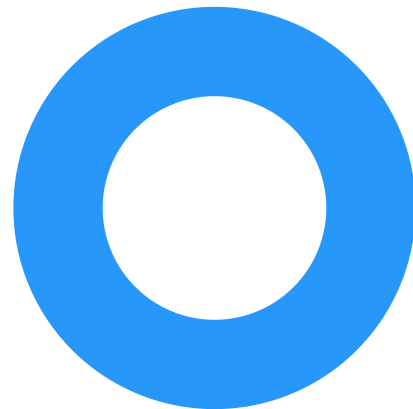
FY2024 Budget	Total Budget (all years)	Project Total
\$220,000	\$220K	\$220K

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$220,000.00
TOTAL \$220,000.00

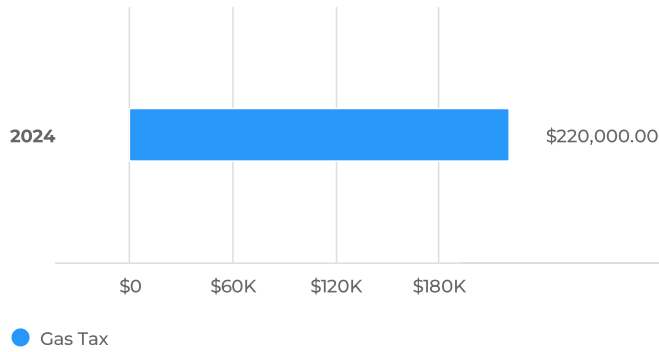
Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$220,000	\$220,000
Total	\$220,000	\$220,000

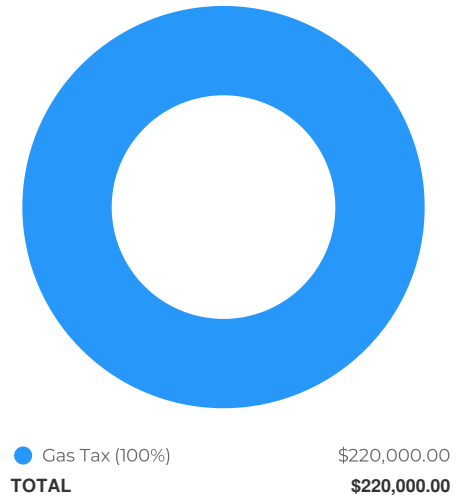
Funding Sources

FY2024 Budget **\$220,000** Total Budget (all years) **\$220K** Project Total **\$220K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Gas Tax	\$220,000	\$220,000
Total	\$220,000	\$220,000

Street Geotechnical Studies

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	25-1-03

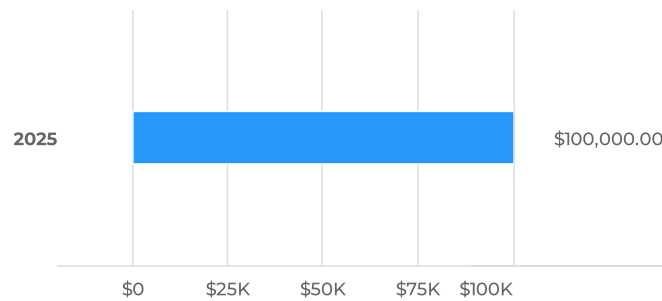
Description

Project will involve the analysis and studies on Alhambra Avenue, from Elderwood Drive to Blue Ridge Drive, and Reliez Valley Road, from Horizon Drive to Donegal Way, West Arlington Drive and Hillside Drive. Both streets show minor signs of settlement and cracking, which may be caused by ground movement below the roadway structure. Proposed funding source is HUTA Gas Tax.

Capital Cost

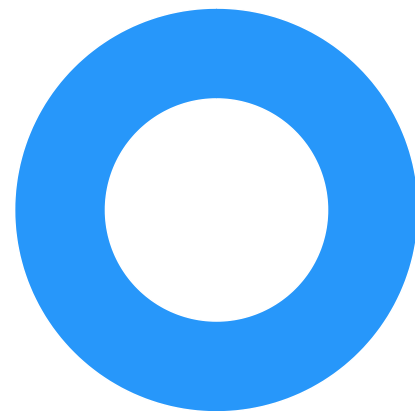
Total Budget (all years)	Project Total
\$100K	\$100K

Capital Cost by Year



● Study

Capital Cost for Budgeted Years



● Study (100%) \$100,000.00
TOTAL \$100,000.00

Capital Cost Breakdown

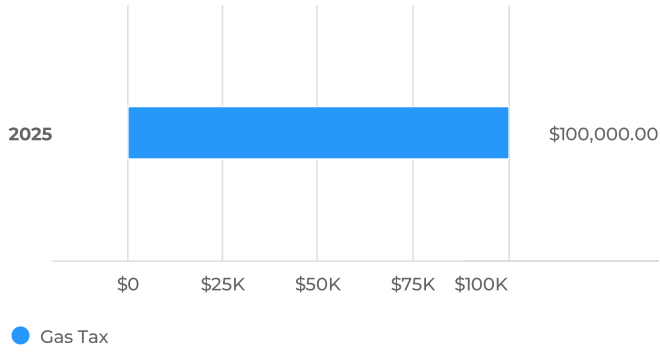
Capital Cost	FY2025	Total
Study	\$100,000	\$100,000
Total	\$100,000	\$100,000

Funding Sources

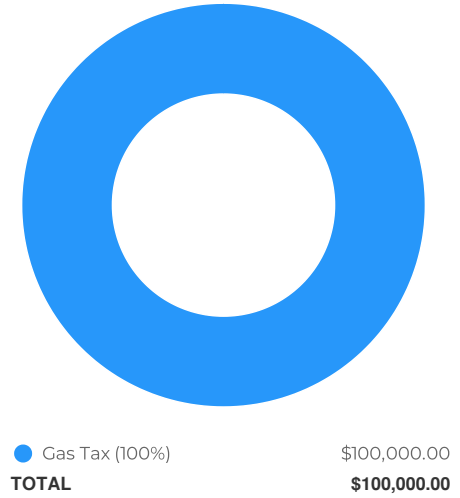
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Gas Tax	\$100,000	\$100,000
Total	\$100,000	\$100,000

Update City Engineering Standard Plans/Details

Overview

Request Owner	Joe Enke, City Engineer
Department	Streets
Type	Capital Improvement
Project Number	25-1-02

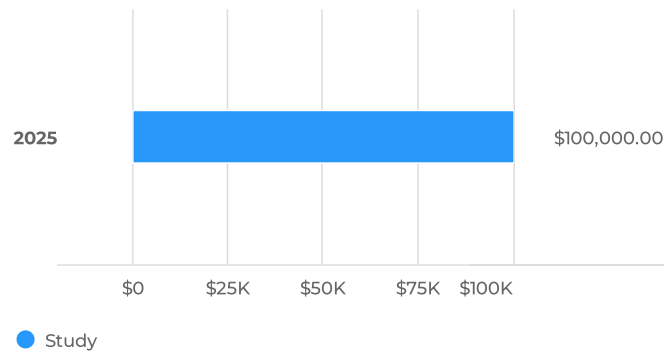
Description

Engineering standards and details are utilized for the construction of public infrastructure, including roadways, water pipes, and street features in the City of Martinez. This project will update City of Martinez Engineering Standard and Details to be in conformance with the latest industry standards in the design and construction on public infrastructure and private development, including with stated and federal standards and regulations. Current engineering standards were previously updated 15-20 years ago. Proposed funding sources include National Pollutant Discharge Elimination (NPDES), HUTA Gas Tax, and Water Enterprise funds.

Capital Cost

Total Budget (all years)	Project Total
\$100K	\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



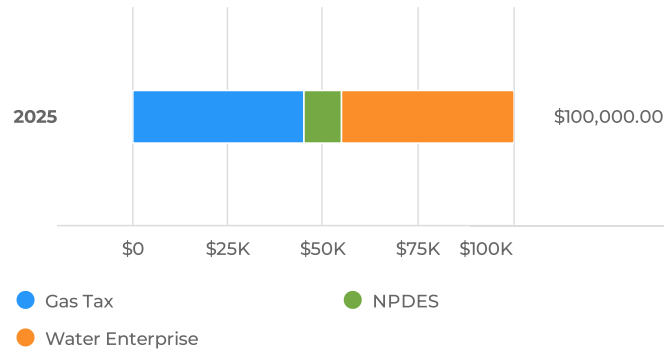
Capital Cost Breakdown		
Capital Cost	FY2025	Total
Study	\$100,000	\$100,000
Total	\$100,000	\$100,000

Funding Sources

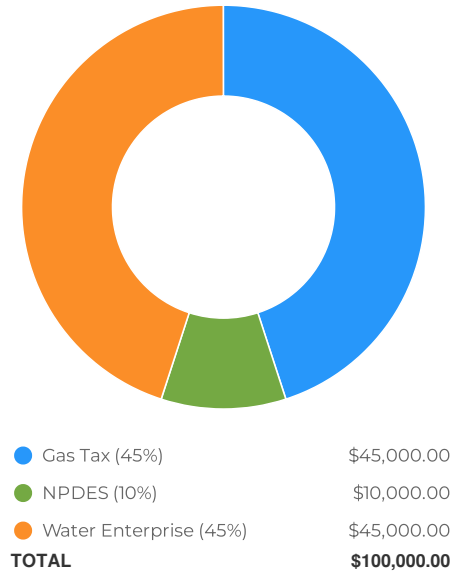
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
NPDES	\$10,000	\$10,000
Gas Tax	\$45,000	\$45,000
Water Enterprise	\$45,000	\$45,000
Total	\$100,000	\$100,000