



Posted: Friday, February 8, 2019

NOTICE AND CALL OF A REGULAR MEETING OF THE TRINIDAD CITY COUNCIL

The Trinidad City Council will hold a regular meeting on
WEDNESDAY, FEBRUARY 13, 2019, at 6:00 PM

In the Trinidad Town Hall, 409 Trinity Street, Trinidad, CA

NO CLOSED SESSION

- I. **CALL TO ORDER**
- II. **PLEDGE OF ALLEGIANCE**
- III. **APPROVAL OF AGENDA**
- IV. **APPROVAL OF MINUTES – 01-09-19 cc**
- V. **COUNCIL REPORTS/COMMITTEE ASSIGNMENTS**
- VI. **STAFF REPORTS**
- VII. **ITEMS FROM THE FLOOR**

At this time, members of the public may comment on items NOT appearing on the agenda. Individual comments will be limited to 3 minutes or less. Comments should be directed to the Council as a whole and not to individual Council Members or staff. Council and staff responses will be minimal for non-agenda items.

VIII. **CONSENT AGENDA**

All matters on the Consent Agenda are considered routine by the City Council and are enacted in one motion. There is no separate discussion of any of these items. If discussion is requested by any Council member, that item is removed from the Consent Calendar and considered separately. A single opportunity for public comment on the Consent Agenda is available to the public.

1. Staff Activity Report January 2019
2. Financial Statements December 2018
3. Law Enforcement Report January 2019
4. Authorize Grant Application to North Coast Resource Partnership for Water Line Replacements
5. Second Reading of Ordinance 2019-01; Zoning Map Amendment Changing APN 042-042-14 from Urban Residential to Planned Development.
6. Accept Councilman Jim Baker's Letter re: Short Term Absence from Council

IX. **DISCUSSION/ACTION AGENDA ITEMS**

1. Discussion/Decision regarding CEQA Notice of Exemption and Resolution 2019-03; Authorizing a loan application to the California Energy Commission for the Trinidad Town Hall Photovoltaic Project
2. Accept Fiscal Year 2018 Audited Financial Statements
3. Discussion/Decision regarding STR Committee Charter and Allocation of Staff Resources to the Committee.

- X. **FUTURE AGENDA ITEMS**
- XI. **ADJOURNMENT**

APPROVAL OF MINUTES FOR:

JANUARY 09, 2019 CC

Supporting Documentation follows with: _____ 5 PAGES

MINUTES OF THE REGULAR MEETING OF THE TRINIDAD CITY COUNCIL
WEDNESDAY, JANUARY 09, 2019

I. CALL TO ORDER

Mayor Ladwig called the meeting to order at 6:00pm. Council members in attendance: West, Miller, Ladwig, Baker, Davies. City Staff in attendance: City Manager Dan Berman, City Clerk Gabriel Adams.

II. ADJOURN TO CLOSED SESSION

1. City Manager Hiring Process and Contract Review Pursuant to Government Code Section 54957

III. RECONVENE TO OPEN SESSION – CLOSED SESSION REPORT

Nothing to report.

IV. PLEDGE OF ALLEGIANCE

V. APPROVAL OF THE AGENDA

Motion (Miller/West) to approve the agenda as submitted. Passed unanimously.

VI. APPROVAL OF MINUTES – 12-12-18 cc

Motion (West/Baker) to approve the minutes as written. Passed unanimously.

VII. COUNCILMEMBER REPORTS/COMMITTEE ASSIGNMENTS

West: HCAOG – Fourth Street project concept for pedestrian improvements was discussed. Project funding has been accepted for the 101 project. The City's housing element is outdated. Trinidad is currently working on this. HCAOG said farewell to Ryan Sundberg and thanked him for his contributions.

Miller: RCEA is setting up a committee to for financial oversight of the CCA Energy Program. Currently the renewable energy component is generated from local biomass. The community would like to see a more "green" energy source.

VIII. STAFF REPORTS

City Manager Berman highlighted staff accomplishments and various project status. City Manager hiring process, STR Permit renewals, and the cultural review process for the Van Wycke Trail project are all underway.

IX. ITEMS FROM THE FLOOR

(Three (3) minute limit per Speaker unless Council approves request for extended time.)

Leslie Farrar – Trinidad

Why were traffic counters under the freeway this week? Trinidad Rancheria representative Shirley Laos explained that they were hired by the Rancheria as a component of their Hotel project study.

X. CONSENT AGENDA

1. Staff Activity Report December 2018
2. Financial Statements October 2018
3. Law Enforcement Reports December 2018
4. Participate in a Multi-Jurisdictional Climate Action Plan with the Redwood Coast Energy Authority.
5. Resolution 2019-02; Authorizing Signature Authorities for the Caltrans Downtown Pedestrian and Connectivity Improvements Project.

Motion (Miller/West) to approve the consent agenda as submitted. Passed unanimously.

XI. DISCUSSION/ACTION AGENDA ITEMS

1. Discussion/Presentation from the Trinidad Trails Committee regarding Trail Priorities and Maintenance
Trinidad Trails Committee representatives Zack Brown, Scarlet Ibis, and Shirley Laos gave the first presentation by the Trails Committee since it formed in 2017. The presentation included a summary that included; Powers & Duties, Trails Map, Background Documents used, Committee recommendations, 2019 Prioritization Plan.

The immediate priorities identified included;

1. Axel Lindgren Memorial Trail (repair steps and remove invasive species)
2. Trinidad Head Trail (repair bottom steps, clear overgrown vegetation, improve signage).
3. A uniform signage system is needed for trails throughout town.

Council comments included:

Davies: Did the committee discuss options for soliciting volunteer service for certain tasks? **Laos** noted that there are volunteer resources available, but that conversation didn't rise to the top of the priority list. **Ibis** added that the committee reached out to HSU and there may be student resources available to assist in creating a maintenance plan and coordinate volunteers.

Ladwig: Noted there may be liability issues with volunteers that should be addressed.

Miller: A number of people use the road instead of the steps at the trail head. Are there any issues with this?

Public comment included:

Jim Cuthbertson – Trinidad

Wagner Street has two illegal signs. I'm very concerned about that and maintenance of the trail entrance.

Shirley Laos – Trinidad

How frequently would you like the Trails Committee to report to the Council? It seems like annually – during budget preparations – would be appropriate.

Jan West – Trinidad

Thanked the committee for identifying the need for managing invasive species. This is a very important issue.

Alan Grau – Trinidad

There are many exposed tree roots on the Trinidad Head Trail, likely caused by erosion.

Council comments included:

Ladwig: Is there a budget line item for trails? **Berman** responded, stating that there are priorities that need major work – beyond the scope of our general trails maintenance budget. However, cultural challenges make repairs (both routine and significant) very difficult.

*Motion (Miller/Baker) to accept the presentation and ensure the new City Manager is informed of the Committee and its priorities as recommended. **Passed unanimously.***

2. Discussion/Decision regarding Resolution 2019-01; Rezone and General Plan Map Amendment for APN: 042-042-17.

City Manager **Berman** explained that this project is located at 651 Parker Street. The property is currently developed with a 4-plex apartment building. The owner has requested a zone change from UR to Planned Development. The Planning Commission recommended approval of the rezone/general plan amendment at the public hearing on August 29, 2018.

Mayor Ladwig explained conflicts of interest as they pertain to the Council in regard to this project, and challenges that small town's face with both the distance and financial interest requirements. **Berman** added that there's also a bias component to the law that implies that Councilmembers should not come to a meeting with their minds made up. The public hearing process is intended to allow people to share information and comments with their elected officials about the subject at hand, and expressing support or opposition of a project beforehand could compromise the outcome of the decision, should it be challenged. The safest way to proceed is for each Councilmember to disclose their non-bias or perceived conflict – should they exist.

Ladwig recused himself due to the immediate proximity his home has to the subject property.

West expressed that he was comfortable participating as he did not believe the rezone would have no financial impact to him.

Davies claimed no financial interest to disclose, but did admit to sending a letter to the Planning Commission opposing the rezone back in August – prior to the election. He also added that he felt capable of making an unbiased decision that was in the best interest of the City.

Miller claimed no financial conflict to disclose, but noted ex-parte communication he had with the property owner prior to the hearing.

Baker claimed no financial conflict to disclose, but also noted ex-parte communication he had with the property owner prior to the hearing.

Both **Baker** and **Miller** shared the nature of their conversations with the property owner.

City Manager Berman explained the justification behind the rezone, why the owner chose to pursue it despite the Planning Commission's General Plan update already underway, and why the City agrees that the rezone is appropriate for that location.

Davies: If the current zoning UR only allows 1 dwelling per 8000 sqft of land, how could the City consider allowing more than 1 unit if it burned down? **Berman** explained that there could be a strong case made that the current property's septic system is functioning well serving 4-units, and therefore very likely serve 2 if necessary. That minimum lot size was determined based on septic function as justification.

Public comment included:

Jim Cuthbertson – Trinidad

What's the rush? Why can't he wait until the Planning Commission finishes the General Plan update?

Patti Fleschner – Trinidad

The current draft of the General Plan already recommends changing the zoning to PD. It's a very practical decision and the City Planner gave a great explanation for it.

Karen Gorick – Trinidad Eatery

What impact would there be to other properties if the rezone is allowed?

Kathleen Lake – Trinidad

Very concerned about the ex-parte communications that occurred prior to the meeting. This is illegal. I searched it on Google and it says so on the League of California Cities website.

Leslie Farrar – Trinidad

If you allow public comment for one, you should allow it for all. You should also take the online conflict of interest training. There's a housing shortage, and converting homes to STR's is a problem. What is the public benefit of spot-zoning this parcel?

Dorothy Cox – Trinidad

The General Plan update process has not been shared properly with the Council. It has not been transparent. Why not make this wait for the process to conclude?

Shirley Laos – Trinidad Rancheria

The Rancheria has no objections to this project. We did formally respond to the City Planner's notification.

Alan Grau – Trinidad

If the applicant approached only 1 Councilmember, that would have been ok. We need more housing for long-term residents, not STR's. Deny this request and wait for the General Plan update.

Council comments included:

Miller: This is a request for a zone change – not an additional STR license. This is the first step in the process. It is appropriate for this property to be zoned PD. It is surrounded by commercial and public uses. We are not approving a specific use. When that time comes, the Planning Commission will have a chance to weigh in.

Davies: My biggest concern is that the Planning Commission has gone through it and supported the City Planner's recommendation. Case-by-case zoning is not effective. This may give precedent to other multi-family properties. The PC approved this request at a time when there were 2 of the 3 commissioners were "outsiders".

Zone changes should be made only by in-city majorities. There is no benefit to the City, and we should wait for the General Plan process to conclude.

Baker: I hear Davies saying the PC has been dysfunctional for a while. It would be ideal if all 5 Commissioners were City residents, but that's not the case... and there a reason why. I won't accept accusations that the Planner is driving this. Each Commissioner has their own voice and decision making authority. If the current building burns down while zoned UR, then we may end up with only 1-unit rebuilt and that home could be issued an STR license. How does that help the situation? It is currently surrounded by Commercial and PD uses, so the argument that this is spot zoning is wrong. The Council has already voted against allowing more than one STR per property, so that won't be an issue. Residents have the right to apply and make these requests. Each one is handled on an individual basis, and I believe this application stands on it's own.

Miller: The General Plan has been going on for a long time and is possibly still has a while to go. If there was a single family residence there right now, I wouldn't vote to change the zoning. By supporting this request we'll be preserving an opportunity to gain more housing. I support it.

Motion (Miller/Baker) to adopt Resolution 2019-01 and Ordinance 2019-01; Approving the General Plan Land Use Map Amendment, holding the first reading of Ordinance 2019-01 to amending the Zoning Map. Passed 4-1 (No-Davies).

3. Discussion/Decision regarding Interim City Manager Service Agreement.

City Manager Dan Berman's employment contract ends January 12th. The hiring process for a new City Manager is underway, but it is unlikely anyone will be ready to start work until late February. Mr. Berman would like to continue assisting the City during this time period and is proposing to do so as an independent consultant rather than a City employee. Mr. Berman is starting other work and needs to reduce his hours for the City accordingly.

The attached Independent Consultant Agreement would hire Mr. Berman as an independent consultant to perform Interim City Manager services for the City during the ongoing transition. Mr. Berman would work an average of 15 hours per week for nine weeks, through the week of the regular March Council meeting. The hourly rate of \$65 is very close to the current 'loaded' payroll cost to the City of approximately \$63/hr for the City Manager (including all payroll and retirement costs).

Mr. Berman would meet weekly with the Mayor to review work performed and prioritize tasks and projects. The Agreement can be modified either to extend or to shorten it as desired by the City based on the start date of the new City Manager and Mr. Berman's performance under the agreement.

Financial Implications: The total cost of the agreement through the anticipated nine weeks would be \$8,775 (135 hrs at \$65/hr). For comparison, continuing Mr. Berman's current employment contract through this time period would have a total payroll cost of approximately \$17,000. The hourly cost to the City is very similar, but the City will save approximately \$8,200 due to the reduced hours provided under this contract compared to the current 30 hrs/wk City Manager contract.

Alternatives: The City could designate City Clerk Gabe Adams as the Interim City Manager, and either forgo this Agreement entirely, or significantly reduce the duration of the agreement. This would save additional money on payroll, but would impact staff workload and City productivity

Public comment included:

Sungnome Madrone – Trinidad

Thanked Dan for his service, and noted he was a great asset to the City. Supported the Council continuing their relationship with him under the proposed agreement, as well as reminded them of grant opportunities with the North Coast Regional Partnership.

The Council stated their support for the agreement.

Motion (West/Miller) to authorize the Mayor to enter into the attached Independent Consultant Agreement for Interim City Manager Services for an amount not to exceed \$8,775, and authorize a budget adjustment to shift that amount from payroll expense line items to the Contracted Services line item. Passed unanimously.

4. Discussion/Decision regarding Councilmember Commissionership Assignments
 City Manager Berman explained that soon after each election, the Council has an opportunity to assign (or re-assign) the Committee/Commissionership roles they serve as City representatives.

Public comment included:

Shirley Laos – Trinidad Rancheria.

The Tribal Council does appreciate meeting with the Mayor for the Government Consultation meetings. Typically 3 representatives from the City has attended (City Manager, Mayor, and one other Councilmember).

The new list of assignments is as follows:

COMMITTEE	REP	ALT
Humboldt Waste Management Authority HWMA	Miller	West
Humboldt County Association of Governments HCAOG	West	Davies
Tsurai Management Plan Implementation Committee	West, Baker	No Alt.
Redwood Regional Economic Development Corp. RREDC	Ladwig	Baker
HTA Humboldt Transit Authority HTA	Ladwig	West
Redwood Coast Energy Authority RCEA	Miller	West
CCNM Trinidad Gateway Committee	Miller	Ladwig
Humboldt County Convention & Visitors Bureau HCCVB.	Rotwein?	Miller
Office of Emergency Services OES	Baker	Ladwig
Hazardous Materials Response Authority HMRA	Baker	West
Indian Gaming Benefit Committee	Miller	West
Humboldt Mayors Committee	Ladwig	West
Tribal Government Liaison – (Trinidad Rancheria/Yurok Tribe)	Baker, Ladwig	West
League of CA Cities	As Needed	
Trinidad Trails Committee	Davies	West

XI. FUTURE AGENDA ITEMS

- Davies: Planning Commission Makeup and By-laws.
- Ladwig: Climate Action Plan Presentation.
- Miller: Pursue water grants with the North Coast Regional Partnership.
- West: Invite Sungnome Madrone to present his water source/supply concepts in more detail.
- Berman: RFP for Water Rate Analysis

ADJOURNMENT: 9:20pm

Submitted by:

Gabriel Adams
 Trinidad City Clerk

Approved by:

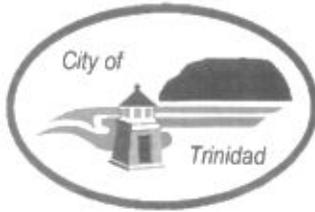
Steve Ladwig
 Mayor



CONSENT AGENDA ITEM NO. 1

SUPPORTING DOCUMENTATION FOLLOWS WITH: 7 PAGES

1. Staff Activity Report January 2019



Steve Ladwig, Mayor
Dan Berman, City Manager

STAFF ACTIVITIES REPORT

For Council Meeting of February 13¹ 2019

Italics indicate newly updated information.

City Administration:

Staffing

The City Manager hiring process is underway.

Construction in Trinidad

The stormwater infiltration work funded by the Ocean Protection Council at Hector St. and East St. is complete. The Hector St. raingarden was planted in late October. The Hidden Creek RV Park new septic system and water system upgrade is complete, funded in part through the City's Clean Beaches Initiative grant project to replace failing septic systems.

Trails Advisory Committee- Trail Construction & Maintenance Policies are under development, and the Trails committee is working with the Gateway Committee to develop a consistent signage concept and recommendations. *The Trails Committee has completed recommended Trail Maintenance Policies and Priorities.*

Public Comment Policy. Staff are developing a written policy and procedures to address how written comments will be handled with regard to the agenda packets, website postings, and distribution.

OWTS Permits –Staff and the City Planner will continue to implement the plan to issue OWTS operating permits to all septic system owners in the City. The remaining parcels in town without operating permits will be contacted next.

Trinidad Rancheria Efforts to put the Harbor Property in Federal Trust Status.

The City requested an update from the Bureau of Indian Affairs and was informed that BIA is still working on responses to the comment letters received.

Trinidad Rancheria Hotel Project

The City requested an update from the Bureau of Indian Affairs and was informed that BIA is still working on responses to the comment letters received.

STR Ordinance

The revised (2016) Ordinance is now in effect. 28 STR licenses have been issued. The UR zone is near its cap (21 licenses, cap of 19). The SR zone is below the cap. The new ordinance has resulted in at least three licenses going away upon property sales, and the number of guests in the UR zone has come down by 26 due to lower allowed occupancy and some rentals losing their license upon sale.

Annual STR License Renewals are largely complete.

Tsurai Study Area.

The City Manager and Attorney met with TAS representatives in Nov to renew efforts to complete this settlement and Land Transfer agreement. A draft settlement and land transfer was conditionally approved by Council in December 2016. Additional agreements were deemed necessary because of prior legal settlements involving multiple state agencies. Efforts to resolve this complication and complete the settlement and land transfer are ongoing. *The Coastal Conservancy has recently informed all parties that they believe the Trinidad Rancheria should be included in this process.*

Planning

County rezoning –

Humboldt County has slowed down the process for rezoning county lands as part of the updated County General Plan. They are seeking additional community input, and staff are working to arrange a City-County meeting regarding the areas surrounding the City and the Luffenholtz watershed.

Multi-Jurisdiction Climate Action Plan

The Jan 9th agenda includes a consent item for Council to consider supporting City participation in a multi-jurisdictional climate action plan for the County and the seven municipalities.

General Plan Update

The Planning Commission is making steady progress on completing the General Plan update.

The following is an update on the various tasks.

- *Planning Commission Review* – The Planning Commission has reviewed all the draft elements of the General Plan again. That occurred from January 2017 through July 2017. Although the Planning Commission had several special meetings to keep that discussing going, it still took well over the estimated two months.
- *Background Reports and Information* – Staff held two harbor area stakeholder meetings on April 17, 2017 (one during the day and one in the evening). Informal Tribal consultation has not been very fruitful so far, but staff continues to seek input.
- *Update Draft General Plan* – Staff have been working on incorporating the Planning Commission comments into the draft, as well as information from recent background reports such as the one regarding climate change and sea level rise. In addition, comments from the harbor stakeholder meeting have been incorporated. Staff have also been adding to the draft elements where deficiencies were identified after an analysis based on the Coastal Commission's LCP update guidelines. In addition, the State adopted

new General Plan Guidelines in 2017, which staff have been reviewing for consistency with the existing draft. Staff have finalized revisions to the Land Use Element, and Conservation and Open Space Element, and are currently working on the Circulation Element and Cultural Resources Element. We have been waiting for updated maps in order to start submitting elements to the Coastal Commission for their staff review, but plan on starting to submit drafts this week regardless of whether all the maps are complete.

- *Zoning Ordinance* – Staff have started drafting zoning ordinance updates to make it consistent with the draft general plan and current Coastal Act requirements.

Memorial Light House –The Planning Commission approved the Civic Club regular ‘follow up’ permit for the Lighthouse move and clean up at the former site. The Coastal Commission also needs to issue approval for the Harbor Area placement.

Unpermitted Development – The City is working with the Coastal Commission and a Scenic Dr. landowner to resolve problems related to shoreline armoring efforts that were undertaken without permits. Final notices before Nuisance Abatement proceedings have been sent.

Marine Lab Cypress Tree HSU has received approval to remove the tree

WATER SYSTEM

Streamflow Monitoring on Luffenholtz Creek

The data can be viewed at the following link, soon to be on the City Website:
<https://m2x.att.com/dashboards/shared/483d35e70ccd5170cf6646115b13a19d?>

Water accountability – Through meter replacement, identifying and addressing leaks, accounting for plant process water, and metering previously un-metered services, staff continue audit and reduce water loss. Recently staff have identified and fixed several leaks in the distribution system. Staff have also identified numerous leaks on the property owner’s side and coordinated with the appropriate party to facilitate the necessary repairs.

Water Distribution System - A major water line under East St. has been replaced. Two new leaks were found and repaired in recent weeks, one on Scenic Dr. and another (caused by a truck driving over the meter box) on Main St. The driver’s company covered the repair cost on that one.

Water Production Rate Assessment study

The Water Production Rate Assessment study currently underway is expected to be complete by the end of February. High flows, and a significant water leak, delayed implementation and has pushed the completion date from the end of January to the end of February.

PUBLIC WORKS

Streets and Roads

Public works staff and Josh Wolf of GHD are planning to utilize some of our gas tax revenue to participate in a County wide street resurfacing effort this summer. They are prioritizing road segments based on condition and usage.

Trinidad School, Public works staff and Josh Wolf of GHD are considering safety improvements along Trinity St. A description of the proposed improvements will come before the Council for discussion in the coming months.

Public works staff and GHD staff Josh Wolf recently evaluated road slumping issues on Scenic Dr. and had some emergency patch work done for public safety.

Stagecoach Road is now open over Mill Creek, with a narrow one lane bridge.

Trails.

The Trinidad Coastal Land Trust has repaired a steep section of the Parker Creek Trail that contributed to a recent slip and fall injury.

Caltrans has taken the lead and is pursuing grant funds to advance the proposed Little River Trail connection from the end of Scenic Dr. across the Little River.

Project and Grant Coordinator Activities for January 2019

Non-grant (general fund) Projects and tasks assigned in January:

- Participated in a California Coastal National Monument (CCNM) Gateway Group subcommittee meeting to develop recommendations for implementing CCNM Recreation strategy.

Manage Grant Projects – Provided administrative support for all grants; worked with funders to complete funding agreements and develop new grant funding; coordinated with city staff, project consultants and project partners. Drafted and submitted comments to the Department of Water Resources regarding Proposition 1 Grant Guidelines.

- Attended a North Coast Resource Partnership proposal solicitation workshop for Prop 1 IRWM funding. Proposals are more competitive when multiple partners are included. Networked and discussed possibilities for a collaborative project with Westhaven CSD and the County Public Works.
- Worked with Public Works staff to identify the highest priority old water line segments for replacement. Met with potential partners to discuss a multiple benefit Prop 1 IRWM

proposal to replace old City and WCSD water lines and to replace one or more culverts on Westhaven Drive.

- Began development of a water line replacement proposal to the North Coast Resource Partnership for Prop 1 Integrated Water Management Plan funding.
- Met with the Caltrans Local Assistance staff to discuss status of the Van Wycke Trail and Downtown Trinidad Pedestrian and Connectivity Improvement Projects.

Details are provided below for each grant project.

Project Name	Citywide Low Impact Development (LID) Planning and Construction Project (OPC Project)		
Grant Budget	\$848,650	Funding Source	Prop 1 Ocean Protection Council
Match	\$0	Match paid by	NA
Term	10/25/16-6/30/19	City Personnel Costs	Reimbursed by Grant

Project Summary: Citywide LID Planning and Construction Project goals are 1) to construct storm water system improvements on Hector and East Streets that eliminate the discharges to the Trinidad Bay (ASBS) from the upper part of town, and 2) to develop LID policies to protect the bluff by reducing infiltration of stormwater and wastewater in sensitive areas.

Project Status: 90% of the grant funds have been spent. Remaining work includes developing policies to protect the bluff area from excessive infiltration of storm water and wastewater, developing and installing a permanent interpretive sign, and final project reporting. The construction and landscaping on Hector and East Streets was completed in October. The permanent interpretive sign will be developed and installed near the Hector Street raingarden to explain how raingardens, vegetated parking swales and infiltration treats stormwater and protects water quality in Trinidad Bay.

Project Name	Storm Water Management Improvement Project Phase 2 (ASBS Storm Water Project)		
Grant Budget	\$4,833,000	Funding Source	Prop 84 Storm Water Grant Program
City Match	\$15,000	Match paid by	General Funds- project development staff costs 2015- 2017
USDA Match	\$26,000	Paid by	USDA SEARCH Grant for Project Engineering Report
USDA Match	\$500,000	Application Pending	USDA Rural Development Storm Water Grant/Loan Financing
Term	9/1/17 - 6/30/21	City Personnel Costs	Funded by Prop 84 grant beginning September 2017

Project Summary and Background: This is the final phase of the ASBS Storm Water project to eliminate the storm water discharge into the Trinidad Bay (Area of Biological Significance or ASBS) at Launcher Beach (see photos right and below) by constructing LID improvements along Underwood, Edwards, Ewing, and at the harbor parking lot area.

Status: 1% of the project funds have been spent to date. The Stormwater Project has completed the National Environmental Protection Act (NEPA) Environmental Assessment. The U. S. Department of Agriculture (USDA) approved the Environmental Assessment and is addressing comment before issuing a Finding of No Significant Impact. The work was on hold for five weeks due the Federal Government shutdown, and it's possible that there will be another shutdown in February. This also affects the

schedule for USDA processing the City's application for \$500,000 in project funding match. The California Environmental Quality Act (CEQA) process and project design are underway. Construction is scheduled for summer 2020.

Project Name	LCP Update Project 2		
Grant Budget	\$51,000	Funding Source	Coastal Commission LCP Planning Grant Round 4
Term	11/1/2017-12/31/2019	City Personnel Costs	Reimbursed by grant funds

Project Summary: This second Coastal Commission LCP grant project focuses on developing a Coastal Hazards Plan/Recommendations and Water Supply Assessment to support planning and work on the General Plan/LCP update.

Project Status: Approximately 10% of the grant budget has been spent. Currently, a water supply assessment is in process.

Project Name	Van Wycke Bicycle and Pedestrian Connectivity Project (Van Wycke Trail Project)		
Grant Budget	\$692,000	Funding Source	Caltrans Active Transportation Program (state funding only)
Term	7/8/16-4/1/21	City Personnel Costs	Not reimbursed by grant except in final educational phase

Project Summary: This project will improve the Van Wycke Trail to provide better access and safety for pedestrians and bicyclists between Edwards Street and the Harbor Area.

Project Status: The City Planner has issued the CEQA Initial Study and Mitigated Negative Declaration for public review. A Planning Commission public hearing will be held on February 20. Following completion of CEQA in March, the City will request allocation of funding for the project engineering/design, right of way phases and non-infrastructure (public education) tasks.

Project Name	Clean Beaches OWTS Repair & Replacement Grant		
Grant Budget	\$480,075	Funding Source	Prop 84 Clean Beaches Initiative Grant
Match	\$225,000 \$10,000	Match paid by	Property owners City and Consultant
Term	6/1/15 - 3/31/19	City Personnel Costs	Reimbursed by grant funds

Project Summary: The OWTS Repair Project identified and prioritized failing OWTS (septic systems) that threatened water quality in Parker, Luffenholtz and Joland Creeks, and worked with interested property owners to upgrade (repair or replace) their failing systems. The project has also provided OWTS care and maintenance information to Trinidad and Westhaven residents.

Status: 90% of the grant funds have been spent. The draft Final Report was submitted for review by the funder. Remaining work includes completing the post-project effectiveness water quality monitoring and revising the Final Project Report. The project completed construction of ten residential septic systems, the Hidden Creek RV Park septic system serving 57 spaces to protect water quality in Parker, Luffenholtz and Joland

Creeks and the Trinidad and Westhaven coastal waters.
 The grant manager scheduled the final site visit on February 12 to visit all the parcels where septic systems were replaced with grant assistance.

Project Name	Downtown Trinidad Pedestrian and Connectivity Improvements Project		
Project Budget	\$550,000	Funding Source	Caltrans STIP
Match	\$30,000	Match paid by	City (from Gas Tax & other Transportation funding)
Term	2019 - 2021	City Personnel Costs	Partially reimbursed by STIP funds

Project Summary: The Downtown Trinidad Pedestrian and Connectivity Improvements Project will remove accessibility barriers and extend new safe and accessible pedestrian routes (in accordance with the Americans with Disabilities Act of 1990) along portions of Patrick's Point Drive, Scenic Drive, and Trinity Street.

Status: The City signed the Program Supplemental Agreement for the first phase of the project. The next steps will be to enter into a consultant agreement and begin work on topographic survey and right-of-way mapping, preliminary design, public meeting, CEQA documentation and preparation of allocation requests for the next phases of the project.



CONSENT AGENDA ITEM NO. 2

SUPPORTING DOCUMENTATION FOLLOWS WITH: 16 PAGES

2. Financial Statements December 2018

City of Trinidad
Statement of Revenues and Expenditures - GF Revenue
From 12/1/2018 Through 12/31/2018

	Current Month	Year to Date	Total Budget - Original	% of Budget	
Revenue					
41010	PROPERTY TAX - SECURED	0.00	0.00	92,000.00	100.00)%
41020	PROPERTY TAX - UNSECURED	0.00	0.00	3,400.00	100.00)%
41040	PROPERTY TAX-PRIOR UNSECURED	0.00	0.00	50.00	100.00)%
41050	PROPERTY TAX - CURRENT SUPPL	0.00	0.00	1,300.00	100.00)%
41060	PROPERTY TAX-PRIOR SUPPL	0.00	0.00	200.00	100.00)%
41070	PROPERTY TAX - FINES	0.00	0.00	500.00	100.00)%
41071	MOTOR VEHICLES	0.00	0.00	500.00	100.00)%
41110	PROPERTY TAX EXEMPTION	0.00	0.00	1,300.00	100.00)%
41130	PUBLIC SAFETY 1/2 CENT	0.00	0.00	1,900.00	100.00)%
41140	PROPERTY TAX - DOCUMENTARY RE	0.00	0.00	4,500.00	100.00)%
41190	PROPERTY TAX ADMINISTRATION FE	0.00	0.00	(2,300.00)	100.00)%
41200	LAFCO Charge	0.00	0.00	(1,850.00)	100.00)%
41220	IN LIEU VLF	0.00	0.00	30,000.00	100.00)%
42000	SALES & USE TAX	27,110.04	115,700.46	245,000.00	(52.78)%
43000	TRANSIENT LODGING TAX	7,502.73	59,907.86	138,000.00	(56.59)%
46000	GRANT INCOME	0.00	0.00	120,000.00	100.00)%
46100	Measure Z Grant Income	0.00	0.00	75,000.00	100.00)%
53010	COPY MACHINE FEE	0.00	3.40	50.00	(93.20)%
53020	INTEREST INCOME	53.36	12,132.36	15,000.00	(19.12)%
53090	OTHER MISCELLANEOUS INCOME	0.00	9,289.33	2,500.00	271.57)%
54020	PLANNER- APPLICATION PROCESSIN	1,750.00	23,175.17	9,000.00	157.50)%
54050	BLDG.INSP-APPLICATION PROCESSI	452.52	4,093.17	10,000.00	(59.07)%
54100	ANIMAL LICENSE FEES	0.00	110.00	200.00	(45.00)%
54150	BUSINESS LICENSE TAX	1,580.00	9,735.00	9,500.00	2.47)%
54170	VDU License Fee (Vacation Dwelling Unit)	0.00	0.00	8,000.00	100.00)%
54300	ENCROACHMENT PERMIT FEES	50.00	300.00	400.00	(25.00)%
56400	RENT - VERIZON	4,941.94	16,748.83	49,600.00	(66.23)%
56500	RENT - HARBOR LEASE	0.00	0.00	5,200.00	100.00)%
56550	RENT - PG& E	0.00	0.00	10,000.00	100.00)%
56650	RENT - SUDDENLINK	0.00	3,401.13	6,500.00	(47.67)%
56700	RENT - TOWN HALL	550.00	1,865.00	6,500.00	(71.31)%
57100	WATER SALES	0.00	180.92	0.00	0.00)%
	Total Revenue	43,990.59	256,642.63	841,950.00	(69.52)%

City of Trinidad
Statement of Revenues and Expenditures - GF Expense
201 - GFAdmin
From 12/1/2018 Through 12/31/2018

		Current Month	Year to Date	Total Budget - Original	% of Budget
Expense					
60900	HONORARIUMS	200.00	1,200.00	3,500.00	65.71%
61000	EMPLOYEE GROSS WAGE	9,922.42	55,407.75	126,315.00	56.14%
61470	FRINGE BENEFITS	46.16	276.96	0.00	0.00%
65100	DEFERRED RETIREMENT	953.66	5,721.95	15,158.00	62.25%
65200	MEDICAL INSURANCE AND EXPENSE	1,417.51	7,556.18	25,940.00	70.87%
65250	Health Savings Program	46.63	317.28	0.00	0.00%
65300	WORKMEN'S COMP INSURANCE	157.95	4,989.70	4,737.00	(5.33)%
65500	EMPLOYEE MILEAGE REIMBURSEMENT	(38.93)	311.05	500.00	37.79%
65600	PAYROLL TAX	825.57	4,710.66	10,823.00	56.48%
65800	Grant Payroll Allocation	(500.13)	(6,642.49)	(5,500.00)	(20.77)%
68090	CRIME BOND	0.00	487.50	500.00	2.50%
68200	INSURANCE - LIABILITY	(11,449.00)	369.30	12,400.00	97.02%
68300	PROPERTY & CASUALTY	950.95	5,437.90	4,800.00	(13.29)%
71110	ATTORNEY-ADMINISTRATIVE TASKS	0.00	0.00	10,000.00	100.00%
71130	ATTORNEY-LITIGATION	0.00	0.00	10,000.00	100.00%
71210	CITY ENGINEER-ADMIN. TASKS	0.00	0.00	3,000.00	100.00%
71310	CITY PLANNER-ADMIN. TASKS	0.00	34,500.88	51,000.00	32.35%
71410	BLDG INSPECTOR-ADMIN TASKS	405.62	2,994.46	7,000.00	57.22%
71510	ACCOUNTANT-ADMIN TASKS	934.05	8,005.54	15,000.00	46.63%
71620	AUDITOR-FINANCIAL REPORTS	0.00	0.00	14,500.00	100.00%
72000	CHAMBER OF COMMERCE	0.00	0.00	15,000.00	100.00%
72100	BAD DEBTS	0.00	750.00	0.00	0.00%
75110	FINANCIAL ADVISOR/TECH SUPPORT	106.00	465.50	3,000.00	84.48%
75160	LIBRARY RENT & LOCAL CONTRIB.	0.00	500.00	500.00	0.00%
75170	RENT	750.00	4,500.00	9,000.00	50.00%
75180	UTILITIES	1,493.83	6,023.77	8,250.00	26.98%
75190	DUES & MEMBERSHIP	0.00	0.00	750.00	100.00%
75200	MUNICIPAL/UPDATE EXPENSE	0.00	3,945.74	4,000.00	1.36%
75220	OFFICE SUPPLIES & EXPENSE	222.76	1,960.65	6,500.00	69.84%
75240	BANK CHARGES	0.00	40.00	200.00	80.00%
75280	TRAINING / EDUCATION	0.00	0.00	1,000.00	100.00%
75300	CONTRACTED SERVICES	0.00	0.00	8,000.00	100.00%
75990	MISCELLANEOUS EXPENSE	0.00	0.00	500.00	100.00%
76110	TELEPHONE	162.90	1,001.64	1,800.00	44.35%
76130	CABLE & INTERNET SERVICE	215.88	1,291.30	3,500.00	63.11%
76150	TRAVEL	0.00	0.00	1,500.00	100.00%
78170	SECURITY SYSTEM	0.00	226.50	500.00	54.70%
78190	MATERIALS, SUPPLIES & EQUIPMEN	0.00	0.00	2,000.00	100.00%
	Total Expense	6,823.83	146,349.72	375,673.00	61.04%

City of Trinidad
Statement of Revenues and Expenditures - GF Expense
301 - Police
From 12/1/2018 Through 12/31/2018

		Current Month	Year to Date	Total Budget - Original	% of Budget
	Expense				
61000	EMPLOYEE GROSS WAGE	437.84	2,351.92	5,656.00	58.42%
65100	DEFERRED RETIREMENT	36.74	220.44	679.00	67.53%
65200	MEDICAL INSURANCE AND EXPENSE	23.45	119.37	0.00	0.00%
65250	Health Savings Program	2.50	2.50	0.00	0.00%
65300	WORKMEN'S COMP INSURANCE	0.00	216.26	212.00	(2.01)%
65600	PAYROLL TAX	36.18	196.96	485.00	59.39%
75170	RENT	750.00	4,500.00	9,000.00	50.00%
75180	UTILITIES	151.95	729.79	2,000.00	63.51%
75220	OFFICE SUPPLIES & EXPENSE	0.00	0.00	500.00	100.00%
75300	CONTRACTED SERVICES	0.00	0.00	245,000.00	100.00%
75350	ANIMAL CONTROL	124.00	732.00	1,500.00	51.20%
75990	MISCELLANEOUS EXPENSE	0.00	0.00	250.00	100.00%
76110	TELEPHONE	90.81	548.12	1,200.00	54.32%
78170	SECURITY SYSTEM	378.00	378.00	0.00	0.00%
	Total Expense	<u>2,031.47</u>	<u>9,995.36</u>	<u>266,482.00</u>	<u>96.25%</u>

City of Trinidad
Statement of Revenues and Expenditures - GF Expense
401 - Fire
From 12/1/2018 Through 12/31/2018

		Current Month	Year to Date	Total Budget - Original	% of Budget
Expense					
60900	HONORARIUMS	150.00	900.00	1,800.00	50.00%
75180	UTILITIES	58.99	272.62	550.00	50.43%
75190	DUES & MEMBERSHIP	0.00	144.00	250.00	42.40%
75280	TRAINING / EDUCATION	0.00	0.00	500.00	100.00%
75300	CONTRACTED SERVICES	0.00	0.00	2,500.00	100.00%
76110	TELEPHONE	0.00	339.89	1,000.00	66.01%
76140	RADIO & DISPATCH	0.00	0.00	900.00	100.00%
78140	VEHICLE FUEL & OIL	0.00	82.51	350.00	76.43%
78150	VEHICLE REPAIRS	158.57	158.57	2,500.00	93.66%
78160	BUILDING REPAIRS & MAINTENANCE	0.00	0.00	1,000.00	100.00%
78190	MATERIALS, SUPPLIES & EQUIPMEN	27.13	2,702.07	5,000.00	45.96%
78200	EQUIPMENT REPAIRS & MAINTENANC	0.00	0.00	1,000.00	100.00%
Total Expense		<u>394.69</u>	<u>4,599.66</u>	<u>17,350.00</u>	<u>73.49%</u>

City of Trinidad
Statement of Revenues and Expenditures - GF Expense
501 - PW (Public Works)
From 12/1/2018 Through 12/31/2018

		Current Month	Year to Date	Total Budget - Original	% of Budget
Expense					
61000	EMPLOYEE GROSS WAGE	6,997.47	40,251.51	93,517.00	56.96%
61250	OVERTIME	0.00	0.00	500.00	100.00%
65100	DEFERRED RETIREMENT	713.58	4,410.62	11,222.00	60.70%
65200	MEDICAL INSURANCE AND EXPENSE	3,160.38	21,399.82	44,584.00	52.00%
65250	Health Savings Program	374.03	994.18	0.00	0.00%
65300	WORKMEN'S COMP INSURANCE	0.00	3,577.08	3,507.00	(2.00)%
65500	EMPLOYEE MILEAGE REIMBURSEMENT	0.00	43.36	0.00	0.00%
65600	PAYROLL TAX	579.77	3,409.52	8,013.00	57.45%
65800	Grant Payroll Allocation	(5,204.54)	(39,799.32)	(75,500.00)	47.29%
71210	CITY ENGINEER-ADMIN. TASKS	1,744.00	3,687.75	10,000.00	63.12%
71250	CITY ENGINEER - PROJECT FEES	0.00	0.00	3,000.00	100.00%
75180	UTILITIES	0.00	10.13	0.00	0.00%
75200	MUNICIPAL/UPDATE EXPENSE	0.00	2,847.00	2,500.00	(13.88)%
75240	BANK CHARGES	0.00	10.00	0.00	0.00%
75300	CONTRACTED SERVICES	9,250.00	9,250.00	25,000.00	63.00%
75370	UNIFORMS/PERSONAL EQUIP.	0.00	64.00	450.00	85.78%
76110	TELEPHONE	85.39	175.68	0.00	0.00%
78100	STREET MAINT/REPAIR/SANITATION	0.00	8,976.75	3,000.00	(199.22)%
78120	STREET LIGHTING	378.32	2,218.32	4,500.00	50.70%
78130	TRAIL MAINTENANCE	0.00	494.46	3,500.00	85.87%
78140	VEHICLE FUEL & OIL	0.00	1,481.04	4,000.00	62.97%
78150	VEHICLE REPAIRS	224.01	224.01	2,500.00	91.04%
78160	BUILDING REPAIRS & MAINTENANCE	40.00	5,362.32	15,000.00	64.25%
78170	SECURITY SYSTEM	0.00	213.00	500.00	57.40%
78190	MATERIALS, SUPPLIES & EQUIPMEN	240.38	2,268.07	6,000.00	62.20%
78200	EQUIPMENT REPAIRS & MAINTENANC	0.00	3,009.45	1,000.00	(200.94)%
	Total Expense	<u>18,582.79</u>	<u>74,578.75</u>	<u>166,793.00</u>	<u>55.29%</u>

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
204 - IWM
From 12/1/2018 Through 12/31/2018

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
Revenue					
47650	RECYCLING REVENUE	0.00	0.00	10,500.00	(100.00)%
56150	FRANCHISE FEES	616.86	4,545.97	6,200.00	(26.68)%
	Total Revenue	<u>616.86</u>	<u>4,545.97</u>	<u>16,700.00</u>	<u>(72.78)%</u>
Expense					
61000	EMPLOYEE GROSS WAGE	912.48	5,023.04	12,089.00	58.45%
65100	DEFERRED RETIREMENT	72.62	482.86	1,451.00	66.72%
65200	MEDICAL INSURANCE AND EXPENSE	307.10	1,965.48	5,348.00	63.25%
65250	Health Savings Program	120.79	222.19	0.00	0.00%
65300	WORKMEN'S COMP INSURANCE	0.00	458.97	450.00	(1.99)%
65500	EMPLOYEE MILEAGE REIMBURSEMENT	0.00	12.23	0.00	0.00%
65600	PAYROLL TAX	74.61	404.55	1,036.00	60.95%
75130	GARBAGE	0.00	0.00	500.00	100.00%
78190	MATERIALS, SUPPLIES & EQUIPMEN	0.00	0.00	1,200.00	100.00%
	Total Expense	<u>1,487.60</u>	<u>8,569.32</u>	<u>22,074.00</u>	<u>61.18%</u>
	Net Income	<u>(870.74)</u>	<u>(4,023.35)</u>	<u>(5,374.00)</u>	<u>(25.13)%</u>

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
601 - Water
From 12/1/2018 Through 12/31/2018

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
Revenue					
53020	INTEREST INCOME	0.00	0.00	8,000.00	(100.00)%
53090	OTHER MISCELLANEOUS INCOME	0.00	0.00	2,000.00	(100.00)%
57100	WATER SALES	24,463.53	168,555.18	315,000.00	(46.49)%
57200	Water Sales - Wholesale	1,110.00	5,220.00	5,000.00	4.40%
57300	NEW WATER HOOK UPS	0.00	0.00	1,000.00	(100.00)%
57500	WATER A/R PENALTIES	(702.10)	517.77	1,000.00	(48.22)%
	Total Revenue	<u>24,871.43</u>	<u>174,292.95</u>	<u>332,000.00</u>	<u>(47.50)%</u>
Expense					
61000	EMPLOYEE GROSS WAGE	7,993.70	44,858.21	103,994.00	56.86%
61250	OVERTIME	0.00	0.00	501.00	100.00%
65100	DEFERRED RETIREMENT	788.70	4,796.69	12,479.00	61.56%
65200	MEDICAL INSURANCE AND EXPENSE	2,956.48	19,707.71	42,412.00	53.53%
65250	Health Savings Program	425.01	1,105.96	0.00	0.00%
65300	WORKMEN'S COMP INSURANCE	597.10	4,575.08	3,900.00	(17.31)%
65500	EMPLOYEE MILEAGE REIMBURSEMENT	0.00	44.47	0.00	0.00%
65600	PAYROLL TAX	658.74	3,650.73	8,910.00	59.03%
68090	CRIME BOND	0.00	262.50	300.00	12.50%
68200	INSURANCE - LIABILITY	0.00	6,363.70	6,650.00	4.31%
68300	PROPERTY & CASUALTY	0.00	2,416.05	2,625.00	7.96%
71110	ATTORNEY-ADMINISTRATIVE TASKS	0.00	0.00	1,000.00	100.00%
71210	CITY ENGINEER-ADMIN. TASKS	75.50	75.50	4,000.00	98.11%
71510	ACCOUNTANT-ADMIN TASKS	502.95	4,310.66	6,700.00	35.66%
71620	AUDITOR-FINANCIAL REPORTS	0.00	0.00	7,000.00	100.00%
72100	BAD DEBTS	0.00	379.22	350.00	(8.35)%
75180	UTILITIES	1,734.68	8,062.48	13,500.00	40.28%
75190	DUES & MEMBERSHIP	0.00	197.52	1,500.00	86.83%
75200	MUNICIPAL/UPDATE EXPENSE	1,950.00	1,985.00	0.00	0.00%
75220	OFFICE SUPPLIES & EXPENSE	140.00	1,628.00	3,000.00	45.73%
75240	BANK CHARGES	0.00	30.00	100.00	70.00%
75280	TRAINING / EDUCATION	0.00	292.53	1,000.00	70.75%
75300	CONTRACTED SERVICES	0.00	0.00	6,000.00	100.00%
76110	TELEPHONE	133.80	787.94	1,800.00	56.23%
76130	CABLE & INTERNET SERVICE	61.95	371.70	750.00	50.44%
76160	LICENSES & FEES	0.00	1,173.30	4,500.00	73.93%
78120	STREET LIGHTING	0.00	0.00	1,600.00	100.00%
78140	VEHICLE FUEL & OIL	0.00	430.30	1,500.00	71.31%
78150	VEHICLE REPAIRS	161.02	4,357.04	2,000.00	(117.85)%
78160	BUILDING REPAIRS & MAINTENANCE	0.00	0.00	1,000.00	100.00%
78170	SECURITY SYSTEM	0.00	153.00	500.00	69.40%
78190	MATERIALS, SUPPLIES & EQUIPMEN	2.58	1,265.01	6,000.00	78.92%
78200	EQUIPMENT REPAIRS & MAINTENANC	0.00	5,657.55	1,000.00	(465.76)%
79100	WATER LAB FEES	115.00	2,047.00	4,000.00	48.83%
79120	WATER PLANT CHEMICALS	0.00	3,143.88	7,500.00	58.08%
79130	WATER LINE HOOK-UPS	0.00	0.00	1,000.00	100.00%
79150	WATER LINE REPAIR	13,113.35	60,424.85	68,000.00	11.14%
79160	WATER PLANT REPAIR	0.00	5,118.11	6,000.00	14.70%
	Total Expense	<u>31,410.56</u>	<u>189,671.69</u>	<u>333,071.00</u>	<u>43.05%</u>
	Net Income	<u>(6,539.13)</u>	<u>(15,378.74)</u>	<u>(1,071.00)</u>	<u>1,335.92%</u>

City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
601 - Water
From 12/1/2018 Through 12/31/2018

<u>Current Period</u> Actual	<u>Current Year Actual</u>	<u>Total Budget -</u> Original	<u>% of Budget</u>
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City of Trinidad
Statement of Revenues and Expenditures - Monthly Reports
701 - Cemetery
From 12/1/2018 Through 12/31/2018

		Current Period Actual	Current Year Actual	Total Budget - Original	% of Budget
Revenue					
53020	INTEREST INCOME	0.00	0.00	200.00	(100.00)%
58100	CEMETERY PLOT SALES	500.00	3,877.50	6,000.00	(35.38)%
	Total Revenue	<u>500.00</u>	<u>3,877.50</u>	<u>6,200.00</u>	<u>(37.46)%</u>
Expense					
61000	EMPLOYEE GROSS WAGE	995.44	5,662.54	13,205.00	57.12%
65100	DEFERRED RETIREMENT	82.58	559.66	1,585.00	64.69%
65200	MEDICAL INSURANCE AND EXPENSE	345.92	2,218.09	5,747.00	61.40%
65250	Health Savings Program	118.54	245.39	0.00	0.00%
65300	WORKMEN'S COMP INSURANCE	0.00	504.96	495.00	(2.01)%
65500	EMPLOYEE MILEAGE REIMBURSEMENT	0.00	11.12	0.00	0.00%
65600	PAYROLL TAX	81.46	458.77	1,131.00	59.44%
75180	UTILITIES	45.23	271.38	750.00	63.82%
78190	MATERIALS, SUPPLIES & EQUIPMEN	300.00	300.00	500.00	40.00%
	Total Expense	<u>1,969.17</u>	<u>10,231.91</u>	<u>23,413.00</u>	<u>56.30%</u>
	Net Income	<u>(1,469.17)</u>	<u>(6,354.41)</u>	<u>(17,213.00)</u>	<u>(63.08)%</u>

City of Trinidad
Statement of Revenues and Expenditures - Quarterly Grant Reports
From 10/1/2018 Through 12/31/2018

206 - Clean Beaches Program

		Current Year Actual	Adjustments/ Accruals	Adjusted Current Year Actual
Income				
46000	Grant Income	<u>151,285.82</u>	<u>60,042.73</u>	<u>211,328.55</u>
Expense				
65800	Grant Payroll Allocation	14,659.19	0.00	14,659.19
71240	CONSTRUCTION	173,457.98	0.00	173,457.98
74110	GRANT EXPENSE	738.06	(637.50)	100.56
75300	CONTRACTED SERVICES	<u>2,000.90</u>	<u>21,054.37</u>	<u>23,055.27</u>
	Total Expense	<u>190,856.13</u>	<u>20,416.87</u>	<u>211,273.00</u>
				0.00
	Net Income	<u>(39,570.31)</u>	<u>39,625.86</u>	<u>55.55</u>

206 - Clean Beaches Program

Contracted Services	Total Budget	Spent this year	Spent to date	Balance Remaining
SHN Project Agreement	147,040.00	19,816.87	88,073.64	58,966.36
North Valley Labor Compliance Agmt	4,200.00	3238.4	3725.9	474.10
Total Contracted Services		<u>23,055.27</u>		
		0.00		

City of Trinidad
Statement of Revenues and Expenditures - Quarterly Grant Reports
From 10/1/2018 Through 12/31/2018

210 - LCP Local Coastal Program and SLR Update Project

Grant Completed and fund will close out.

		Current Year Actual	Adjustments/ Accruals	Adjusted Current Year Actual
Income				
46000	Grant Income	0.00	18,620.68	18,620.68
Expense				
65800	Grant Payroll Allocation	5,336.59	0.00	5,336.59
74200	Reimbursed Grant Admin Expenses		181.10	181.10
75300	CONTRACTED SERVICES	13,102.99	0.00	13,102.99
	Total Expense	18,439.58	181.10	18,620.68
	Net Income	(18,439.58)	18,439.58	0.00

210 - LCP Local Coastal Program and SLR Update Project

Contracted Services	Total Budget	Spent this year	Spent to date	Balance Remaining
Closed or SHN LCP Project Agreement	51,650.00	11,671.99	51,648.91	1.09
Closed or GHD LCP Project Agreement	19,827.00	1,431.00	14,925.50	4,901.50
Total Contracted Services		13,102.99		

City of Trinidad
Statement of Revenues and Expenditures - Quarterly Grant Reports
From 10/1/2018 Through 12/31/2018

211 - LCP Update Project #2

		Current Year Actual	Adjustments/ Accruals	Adjusted Current Year Actual
Income				
46000	Grant Income	<u>0.00</u>	<u>6,897.27</u>	<u>6,897.27</u>
Expense				
65800	Grant Payroll Allocation	1,305.91	(27.79)	<u>1,278.12</u>
75300	CONTRACTED SERVICES	<u>1,666.15</u>	<u>3,953.00</u>	<u>5,619.15</u>
	Total Expense	<u>2,972.06</u>	<u>3,925.21</u>	<u>6,897.27</u>
	Net Income	<u>(2,972.06)</u>	<u>2,972.06</u>	<u>0.00</u>

211 - LCP Update Project #2

Contracted Services	Total Budget	Spent this year	Spent to date	Balance Remaining
SHN Project Agreement	27,550.00	5,619.15		27,550.00
GHD Project Agreement (Water Supply)	8,800.00	<u>0.00</u>	0.00	8,800.00
Total Contracted Services		<u>5,619.15</u>		

City of Trinidad
Statement of Revenues and Expenditures - Quarterly Grant Reports
From 10/1/2018 Through 12/31/2018

522 - OPC Citywide LID

		Current Year Actual	Adjustments/ Accruals	Adjusted Current Year Actual
Income				
46000	Grant Income	<u>0.00</u>	<u>629,600.83</u>	<u>629,600.83</u>
Expense				
	EMPLOYEE MILEAGE REIMBURSEMENT	102.06	(51.03)	<u>51.03</u>
65800	Grant Payroll Allocation	9,489.56	278.71	9,768.27
71240	CONSTRUCTION	538,003.25	534.78	538,538.03
75300	CONTRACTED SERVICES	<u>0.00</u>	<u>81,760.70</u>	<u>81,760.70</u>
	Total Expense	<u>547,594.87</u>	<u>82,523.16</u>	<u>630,118.03</u>
	Net Income	<u>(547,594.87)</u>	<u>547,077.67</u>	<u>(517.20)</u>

522 - OPC Citywide LID

Contracted Services	Total Budget	Spent this year	Spent to date	Remaining
GHD OPC Project Agreement	194,085.00	77,468.93	187,674.59	6,410.41
SHN OPC Project Agreement	9,200.00	4,291.77	5,541.00	3,659.00
Total Contracted Services		<u>81,760.70</u>		

City of Trinidad
Statement of Revenues and Expenditures - Quarterly Grant Reports
From 10/1/2018 Through 12/31/2018

524 - DOT Van Wycke Trail

		Current Year Actual	Adjustments/ Accruals	Adjusted Current Year Actual
Income				
46000	Grant Income	<u>0.00</u>	<u>9,342.40</u>	<u>9,342.40</u>
Expense				
75300	CONTRACTED SERVICES	<u>120.00</u>	<u>9,222.40</u>	<u>9,342.40</u>
	Total Expense	<u>120.00</u>	<u>9,222.40</u>	<u>9,342.40</u>
	Net Income	<u>(120.00)</u>	<u>120.00</u>	<u>0.00</u>

524 - DOT Van Wycke Trail

Contracted Services	Total Budget	Spent this year	Spent to date	Remaining
SHN Project Agreement	23,500.00	9,342.40	19,475.60	4,024.40
Total Contracted Services		<u>9,342.40</u>		

City of Trinidad
Statement of Revenues and Expenditures - Quarterly Grant Reports
From 10/1/2018 Through 12/31/2018

527 - USDA Storm Water Funding

Match Funding/Expense for 528 Prop 84
Storm Water Grant Project

		Current Year	Adjustments/	Adjusted Current
		Actual	Accruals	Year Actual
Income				
46000	Grant Income	<u>0.00</u>		<u>0.00</u>
Expense				
74110	GRANT EXPENSE	456.00	0.00	456.00
75300	CONTRACTED SERVICES	<u>17,730.40</u>	<u>0.00</u>	<u>17,730.40</u>
	Total Expense	<u>18,186.40</u>	<u>0.00</u>	<u>18,186.40</u>
	Net Income	<u>(18,186.40)</u>	<u>0.00</u>	<u>(18,186.40)</u>

527 - USDA Storm Water Funding

Contracted Services	Total Budget	Spent this year	Spent to date	Remaining
SHN Project Agreement - NEPA	40,000.00	17,730.40	17,730.40	22,269.60
SHN Project Agreement - CEQA	20,000.00	0.00		20,000.00
GHD Project Agreement - Design & Specs	203,960.00	<u>0.00</u>		
Total Contracted Services		<u>17,730.40</u>		203,960.00

City of Trinidad
Statement of Revenues and Expenditures - Quarterly Grant Reports
From 10/1/2018 Through 12/31/2018

528 - Prop 84 Storm Water Grant Project

		Current Year Actual	Adjustments/ Accruals	Adjusted Current Year Actual
Income				
46000	Grant Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expense				
65800	Grant Payroll Allocation	15,650.61	0.00	15,650.61
75300	CONTRACTED SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Expense	<u>15,650.61</u>	<u>0.00</u>	<u>15,650.61</u>
	Net Income	<u>(15,650.61)</u>	<u>0.00</u>	<u>(15,650.61)</u>

528 - Prop 84 Storm Water Grant
Project

Contracted Services	Total Budget	Spent this year	Spent to date	Balance Remaining
ADH Project Agreement	74,000.00	0.00		74,000.00
				0.00
Total Contracted Services		<u>0.00</u>		



CONSENT AGENDA ITEM NO. 3

SUPPORTING DOCUMENTATION FOLLOWS WITH: 5 PAGES

3. Law Enforcement Report January 2019



HUMBOLDT COUNTY SHERIFF'S OFFICE

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Incident Search Results
City is trinidad or trin, Date Between 1/28/2019 and 2/3/2019

02/04/2019

Date	Inc #	Type	Time	Location	Dispositio
01/28/2019	1901280031	XPAT	08:00:53	269 BIG LAGOON PARK RD	Clear Call Cad Documentation
01/28/2019	1901280033	UNW	08:38:11	1 BAKER RANCH RD	Unable to Locate
01/28/2019	1901280034	FP	08:39:16	1 STAGECOACH RD	Clear Call Cad Documentation
01/28/2019	1901280071	PROB	11:56:39	864 PATRICKS POINT DR	Clear Call Cad Documentation
01/28/2019	1901280075	PROB	12:09:27	760 8TH AVE	Clear Call Cad Documentation
01/28/2019	1901280081	20002	12:33:15	389 MAIN ST	Civil Problem
01/28/2019	1901280129	CIVIL	15:47:23	934 PATRICKS POINT DR	Civil Problem
01/28/2019	1901280135	UNW	16:33:01	101 MAIN ST	Field Interview
01/28/2019	1901280173	XFER	21:21:07	51 MIDWAY DR	Xfer to Medical
01/28/2019	1901280194	VEHI	23:20:12	100 MOONSTONE BEACH RD	Clear Unoccupied
01/28/2019	1901280197	FP	23:35:23	WOODED AREA EASTOF MURPH	Clear Call Cad Documentation
01/29/2019	1901290063	XPAT	10:00:38	UNDERWOOD DR	No Report
01/29/2019	1901290064	XPAT	10:00:39	380 JANIS CT	No Report
01/29/2019	1901290065	XFER	10:04:56	100 RAVEN RIDGE RD	Xfer to Medical
01/29/2019	1901290120	ASSISTP	16:20:42	253 STAGECOACH RD	No Assistance Needed
01/29/2019	1901290121	33P	16:26:08	1650 KANE RIDGE RD	Billable Alarm
01/30/2019	1901300015	PC	05:39:42	MOONSTONE CROSS/DRIVER R	Unable to Locate
01/30/2019	1901300036	XPAT	09:00:33	300 TRINITY ST	No Report
01/30/2019	1901300143	BOLO	20:03:20	HWY 101/ TRINIDAD	Unable to Locate
01/30/2019	1901300144	PC	20:03:59	(UNKNOWN ADDRESS)	Clear Call Cad Documentation
01/30/2019	1901300149	XFER	21:05:57	306 VIEW AVE	Xfer to Medical
01/30/2019	1901300159	XFER	22:02:26	238 LOIS LN	Referred To Other Agency
01/31/2019	1901310042	UNW	08:58:07	27 SCENIC DR	No Report
01/31/2019	1901310047	XPAT	10:00:37	OCEAN AVE	Clear Public Assist
01/31/2019	1901310048	XPAT	10:00:37	357 MAIN ST	Clear Public Assist
01/31/2019	1901310099	FP	13:55:13	(UNKNOWN ADDRESS)	Clear Call Cad Documentation
01/31/2019	1901310101	PC	14:22:18	380 JANIS CT	Clear Public Assist
01/31/2019	1901310109	CWS	15:28:19	609 WESTHAVEN DR	Report Taken
01/31/2019	1901310131	XFER	17:38:04	.NB101/TRINIDAD	Xfer to CHP
01/31/2019	1901310132	XFER	17:53:08	.101/TRINIDAD	Xfer to CHP
01/31/2019	1901310143	INV	19:16:19	199 N WESTHAVEN DR	Clear Public Assist
02/01/2019	1902010059	XPAT	10:00:16	.TRINIDAD BOAT RAMP	Clear Call Cad Documentation
02/01/2019	1902010082	XFER	11:43:42	3415 PATRICKS POINT DR	Clear Call Cad Documentation
02/01/2019	1902010120	AVA	15:50:34	100 MOONSTONE BEACH RD	Clear Call Cad Documentation
02/01/2019	1902010141	415	18:14:37	253 STAGECOACH RD	Clear Call Cad Documentation
02/01/2019	1902010142	415FAM	18:18:06	253 STAGECOACH RD	Duplicate Call
02/02/2019	1902020083	UNW	16:12:09	265 LANGFORD DR	Unable to Locate
02/02/2019	1902020104	WELF	18:44:44	199 N WESTHAVEN DR	Cancel Per Rp
02/03/2019	1902030057	415MW	13:07:33	655 3RD AVE	Clear Public Assist
02/03/2019	1902030070	CUST	15:19:15	199 N WESTHAVEN DR	Clear Public Assist



HUMBOLDT COUNTY SHERIFF'S OFFICE

Incident Search Results

City is trinidad or trin, Date Between 12/31/2018 and 1/6/2019

01/14/2019

Date	Inc #	Type	Time	Location	Dispositio
12/31/2018	1812310025	XPAT	08:00:47	269 BIG LAGOON PARK RD	Cancel Per Rp
12/31/2018	1812310032	PC	09:16:15	(UNKNOWN ADDRESS)	Clear Call Cad Documentation
12/31/2018	1812310033	PC	09:24:25	199 N WESTHAVEN DR	Clear Call Cad Documentation
12/31/2018	1812310036	PC	09:33:44	(UNKNOWN ADDRESS)	Clear Unoccupied
12/31/2018	1812310039	XPAT	09:49:32	875 PATRICKS POINT DR	Clear Call Cad Documentation
12/31/2018	1812310040	FP	09:54:03	380 JANIS CT	Clear Call Cad Documentation
12/31/2018	1812310042	PC	09:57:09	800 PATRICKS POINT DR	Clear Call Cad Documentation
12/31/2018	1812310046	PC	10:07:48	(UNKNOWN ADDRESS)	Clear Call Cad Documentation
12/31/2018	1812310047	PC	10:16:54	VIEW ST/PARKER CREEK DR	Clear Call Cad Documentation
12/31/2018	1812310050	PC	10:47:51	EDWARDS ST/EWING ST	Clear Call Cad Documentation
12/31/2018	1812310051	PC	10:50:21	TRINIDAD STATE BEACH/PIE	Clear Call Cad Documentation
12/31/2018	1812310055	ASSISTP	10:55:24	753 PATRICKS POINT DR	Clear Public Assist
12/31/2018	1812310069	PC	12:05:41	1658 PATRICKS POINT DR	Clear Public Assist
12/31/2018	1812310070	PED	12:14:54	101 MAIN ST	Arrest Made
12/31/2018	1812310095	PC	15:00:48	.TRINIDAD STATE BEACH	Cancel Per Rp
12/31/2018	1812310130	FWKS	19:26:36	52 METSKO LN	Clear Call Cad Documentation
01/01/2019	1901010005	XFER	00:09:38	27 SCENIC DR	Xfer to Medical
01/01/2019	1901010032	PC	05:54:40	27 SCENIC DR	Xfer to CHP
01/01/2019	1901010036	RECK	08:17:33	101 MAIN ST	Cite
01/01/2019	1901010048	XPAT	10:00:26	380 JANIS CT	Cancel Per Rp
01/01/2019	1901010047	XPAT	10:00:26	UNDERWOOD DR	Cancel Per Rp
01/01/2019	1901010090	PC	15:00:27	.TRINIDAD STATE BEACH	Cancel Per Rp
01/01/2019	1901010097	ANIMAL	16:11:26	561 SPRUCE AVE	Cancel Per Rp
01/01/2019	1901010109	XFER	17:25:41	27 SCENIC DR	Xfer to Medical
01/01/2019	1901010136	XFER	20:15:33	STATE HWY 101/BIG LAGOON	Xfer to CHP
01/02/2019	1901020017	XFER	05:54:10	893 S WESTHAVEN DR	Xfer to Medical
01/02/2019	1901020033	XPAT	09:00:15	300 TRINITY ST	Clear Call Cad Documentation
01/02/2019	1901020084	XPAT	15:00:16	.TRINIDAD STATE BEACH	Cancel Per Rp
01/03/2019	1901030049	XPAT	10:00:41	OCEAN AVE	Clear Call Cad Documentation
01/03/2019	1901030050	XPAT	10:00:41	357 MAIN ST	Clear Call Cad Documentation
01/03/2019	1901030104	PC	15:00:42	.TRINIDAD STATE BEACH	Clear Call Cad Documentation
01/03/2019	1901030188	TPAT	23:29:08	TRINITY ST	Clear Call Cad Documentation
01/04/2019	1901040016	33X	05:27:12	355 MAIN ST	Billable Alarm
01/04/2019	1901040022	INC	07:51:26	.TRINIDAD BAY	Referred To Other Agency
01/04/2019	1901040034	488	09:11:59	64 SCENIC DR	Report Taken
01/04/2019	1901040036	AVA	09:22:46	HOUDA POINT	Clear Call Cad Documentation
01/04/2019	1901040037	ASSISTA	09:22:50	.TRINIDAD HEAD	Cancel Per Rp
01/04/2019	1901040041	XPAT	10:00:46	.TRINDAD BOAT RAMP	Clear Call Cad Documentation
01/04/2019	1901040094	PC	15:00:48	.TRINIDAD STATE BEACH	Clear Call Cad Documentation
01/04/2019	1901040144	2735	22:00:54	3674 PATRICKS POINT DR	Report Taken
01/04/2019	1901040146	XFER	22:34:42	10 MIN NORTH OF KLAMATH	Xfer to CHP
01/04/2019	1901040157	PED	23:32:32	3674 PATRICKS POINT DR	Clear Call Cad Documentation
01/05/2019	1901050019	WELF	06:47:11	357 MAIN ST	Field Interview
01/05/2019	1901050050	VEHI	10:15:51	SCENIC DR S/O CASINO	Arrest Made

**HUMBOLDT COUNTY SHERIFF'S OFFICE**

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Incident Search Results

City is trinidad or trin, Date Between 1/7/2019 and 1/13/2019

01/14/2019

Date	Inc #	Type	Time	Location	Dispositio
01/07/2019	1901070012	PED	02:52:08	SCENIC DR	Field Interview
01/07/2019	1901070030	XPAT	08:00:45	269 BIG LAGOON PARK RD	Clear Call Cad Documentation
01/07/2019	1901070047	XFER	09:57:17	(UNKNOWN ADDRESS)	Clear Call Cad Documentation
01/07/2019	1901070098	PC	15:00:47	.TRINIDAD STATE BEACH	Cancel Per Rp
01/08/2019	1901080035	INV	09:07:00	875 PATRICKS POINT DR	Mail In Report
01/08/2019	1901080043	XPAT	10:00:23	UNDERWOOD DR	Clear Call Cad Documentation
01/08/2019	1901080044	XPAT	10:00:24	380 JANIS CT	Clear Call Cad Documentation
01/08/2019	1901080128	WELF	19:43:40	51 MIDWAY DR	Clear Call Cad Documentation
01/09/2019	1901090010	33X	01:32:38	355 MAIN ST	Billable Alarm
01/09/2019	1901090023	XFER	04:31:17	27 SCENIC DR	Xfer to CHP
01/09/2019	1901090029	XFER	07:09:29	811 UNDERWOOD DR	Xfer to Fire
01/09/2019	1901090041	XPAT	09:00:01	300 TRINITY ST	Cancel Per Rp
01/09/2019	1901090120	594	15:40:34	769 STAGECOACH RD	Report Taken
01/09/2019	1901090135	CIVIL	17:37:16	1313 DRIVER RD	Pending Recontact From Rp
01/10/2019	1901100063	XPAT	10:00:37	357 MAIN ST	Clear Call Cad Documentation
01/10/2019	1901100062	XPAT	10:00:37	OCEAN AVE	Clear Call Cad Documentation
01/10/2019	1901100067	APS	10:04:48	1195 WESTHAVEN DR	Report Taken
01/10/2019	1901100094	XFER	12:30:09	253 STAGECOACH RD	Clear Call Cad Documentation
01/10/2019	1901100098	DISABLE	12:51:02	PATRICKS POINT DR/MAIN S	Clear Public Assist
01/10/2019	1901100111	PC	14:05:56	MAIN ST/OCEAN AVE	Arrest Made
01/10/2019	1901100120	XFER	14:47:29	675 8TH AVE	Clear Call Cad Documentation
01/10/2019	1901100142	XFER	16:35:45	27 SCENIC DR	Clear Call Cad Documentation
01/11/2019	1901110054	XPAT	10:00:16	.TRINIDAD BOAT RAMP	Clear Call Cad Documentation
01/11/2019	1901110077	XFER	12:07:43	TRINIDAD PARK N RIDE/FRO	Xfer to Medical
01/11/2019	1901110137	2735	19:08:46	SCENIC DR	Clear Call Cad Documentation
01/13/2019	1901130020	CIVIL	04:36:13	3602 PATRICKS POINT DR	Clear Call Cad Documentation
01/13/2019	1901130041	INV	10:19:03	864 PATRICKS POINT DR	Clear Public Assist
01/13/2019	1901130075	CIVIL	15:05:10	3633 PATRICKS POINT DR	Civil Problem
01/13/2019	1901130094	BOLO	17:22:08	NB101/6TH AVE	Agency Assist
01/13/2019	1901130122	SAR	21:27:23	.WEDDING ROCK	Report Taken
01/13/2019	1901130127	415	22:03:26	425 QUARRY RD	Non-Billable Alarm
01/13/2019	1901130130	VEHI	22:48:11	SCENIC DR/KIDDER RD	Clear Unoccupied
01/13/2019	1901130131	TRF	22:50:34	27 SCENIC DR	Warned

**HUMBOLDT COUNTY SHERIFF'S OFFICE**

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Incident Search Results

City is trinidad or trin, Date Between 1/14/2019 and 1/20/2019

01/22/2019

Date	Inc #	Type	Time	Location	Dispositio
01/14/2019	1901140011	SUSPP	01:23:28	3883 PATRICKS POINT DR	Unable to Locate
01/14/2019	1901140034	XPAT	08:00:34	269 BIG LAGOON PARK RD	Scheduled Incident Created
01/14/2019	1901140141	XFER	18:11:26	3602 PATRICKS POINT DR	Xfer to CHP
01/14/2019	1901140176	TRF	22:32:23	LUFFENHOLTZ RD/SCENIC DR	Clear Call Cad Documentation
01/14/2019	1901140179	VEHI	22:48:39	101 MAIN ST	Clear Call Cad Documentation
01/15/2019	1901150021	THREAT	03:22:30	3602 PATRICKS POINT DR	Clear Public Assist
01/15/2019	1901150038	XPAT	08:00:43	269 BIG LAGOON PARK RD	Cancel Per Rp
01/15/2019	1901150053	488	09:16:42	446 6TH AVE	Report Taken
01/15/2019	1901150059	XPAT	10:00:44	380 JANIS CT	Cancel Per Rp
01/15/2019	1901150058	XPAT	10:00:44	UNDERWOOD DR	Cancel Per Rp
01/15/2019	1901150067	2735	10:28:36	3602 PATRICKS POINT DR	No Report
01/15/2019	1901150138	FUSUSP	17:46:26	271 LYNDA LN	Unable to Locate
01/16/2019	1901160019	SUSPP	02:15:06	199 N WESTHAVEN DR	Gone On Arrival
01/16/2019	1901160064	XPAT	09:00:49	300 TRINITY ST	Clear Call Cad Documentation
01/16/2019	1901160089	166	10:41:24	3633 PATRICKS POINT DR	Civil Problem
01/16/2019	1901160095	THREAT	10:55:36	199 N WESTHAVEN DR	No Report
01/16/2019	1901160106	INV	11:42:55	271 LYNDA LN	Unable to Locate
01/17/2019	1901170003	BUS	00:13:02	27 SCENIC DR	Clear Public Assist
01/17/2019	1901170006	PC	00:31:17	389 MAIN ST	Clear Call Cad Documentation
01/17/2019	1901170008	FP	00:34:47	380 JANIS CT	Clear Call Cad Documentation
01/17/2019	1901170057	XPAT	10:00:37	OCEAN AVE	Clear Call Cad Documentation
01/17/2019	1901170058	XPAT	10:00:37	357 MAIN ST	Clear Call Cad Documentation
01/17/2019	1901170077	33X	11:09:53	400 JANIS CT	Cancel Per Rp
01/17/2019	1901170082	XFER	11:35:42	SCENIC DR/BAKER RANCH RD	Xfer to Fire
01/17/2019	1901170112	ANIMAL	14:16:03	PATRICKS POINT DR/SEAWOO	Unable to Locate
01/17/2019	1901170124	ANIMAL	15:33:49	658 OLD WAGON RD	Clear Call Cad Documentation
01/17/2019	1901170140	PROWL	17:01:22	112 TRINIMA RD	Gone On Arrival
01/17/2019	1901170150	PC	17:47:57	TRINIDAD BEACH/PIER	Clear Call Cad Documentation
01/18/2019	1901180044	XPAT	10:20:10	TRINIDAD BOAT RAMP	Clear Call Cad Documentation
01/18/2019	1901180084	415FAM	14:44:38	253 STAGECOACH RD	Report Taken
01/19/2019	1901190111	UNW	16:24:27	101 MAIN ST	Gone On Arrival
01/19/2019	1901190112	WELF	16:27:19	1068 N WESTHAVEN DR	Clear Public Assist
01/20/2019	1901200004	PC	00:41:10	199 N WESTHAVEN DR	Unable to Locate
01/20/2019	1901200078	CUST	13:30:47	951 KINGDOM RD	No Report
01/20/2019	1901200083	WELF	13:48:41	199 N WESTHAVEN DR	Clear Call Cad Documentation
01/20/2019	1901200140	XFER	22:00:18	WESTHAVEN DR	Xfer to CHP



HUMBOLDT COUNTY SHERIFF'S OFFICE

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Incident Search Results

City is trinidad or trin, Date Between 1/21/2019 and 1/27/2019

01/28/2019

Date	Inc #	Type	Time	Location	Dispositio
01/21/2019	1901210045	XPAT	08:00:41	269 BIG LAGOON PARK RD	Clear Call Cad Documentation
01/21/2019	1901210099	242	14:03:49	27 SCENIC DR	Duplicate Call
01/21/2019	1901210101	242	14:08:21	1 BAY ST	Report Taken
01/21/2019	1901210169	BUS	22:11:22	27 SCENIC DR	Arrest Made
01/22/2019	1901220023	33X	04:21:11	101 MAIN ST	Billable Alarm
01/22/2019	1901220034	INC	06:44:31	333 QUARRY RD	Clear Call Cad Documentation
01/22/2019	1901220037	33X	07:35:23	253 STAGECOACH RD	Cancel Per Rp
01/22/2019	1901220056	XPAT	10:00:29	UNDERWOOD DR	No Report
01/22/2019	1901220057	XPAT	10:00:29	380 JANIS CT	Clear Call Cad Documentation
01/22/2019	1901220082	WELF	12:34:13	199 N WESTHAVEN DR	Unable to Locate
01/22/2019	1901220124	UNW	16:13:28	(UNKNOWN ADDRESS)	Clear Public Assist
01/22/2019	1901220140	NPROB	17:38:52	199 N WESTHAVEN DR	Clear Call Cad Documentation
01/22/2019	1901220147	488	18:40:20	101 MAIN ST	Clear Call Cad Documentation
01/22/2019	1901220165	TRF	21:41:21	SCENIC DR/MOONSTONE BEAC	Clear Unoccupied
01/23/2019	1901230019	PED	03:57:26	SCENIC DR/CHER-AE LN	Field Interview
01/23/2019	1901230024	XFER	05:03:24	253 STAGECOACH RD	Xfer to Medical
01/23/2019	1901230043	XPAT	09:00:59	300 TRINITY ST	No Report
01/23/2019	1901230063	PARK	11:22:22	560 EDWARDS ST	Assisted
01/23/2019	1901230084	VEHI	12:42:38	.MAIN ST X FROM CHEVRON	Report Taken
01/23/2019	1901230124	488	16:37:24	27 SCENIC DR	Pending Recontact From Rp
01/23/2019	1901230146	XFER	18:46:02	501 S WESTHAVEN DR	Xfer to Medical
01/24/2019	1901240005	XFER	00:51:49	889 S WESTHAVEN DR	Xfer to Medical
01/24/2019	1901240044	XPAT	10:00:31	OCEAN AVE	Clear Call Cad Documentation
01/24/2019	1901240045	XPAT	10:00:31	357 MAIN ST	Clear Call Cad Documentation
01/24/2019	1901240048	PARK	10:03:06	560 EDWARDS ST	No Report
01/24/2019	1901240086	WARR	13:31:03	27 SCENIC DR	Unable to Locate
01/24/2019	1901240088	33X	13:43:35	2585 PATRICKS POINT DR	Cancel Per Rp
01/24/2019	1901240117	FRAUD	15:22:19	271 LYNDA LN	Report Taken
01/24/2019	1901240119	415	15:29:43	253 STAGECOACH RD	Agency Assist
01/24/2019	1901240136	FU	17:08:37	253 STAGECOACH RD	Clear Public Assist
01/25/2019	1901250027	PED	03:58:06	101 MAIN ST	Field Interview
01/25/2019	1901250051	XPAT	10:00:13	.TRINIDAD BOAT RAMP	Clear Call Cad Documentation
01/25/2019	1901250055	UNW	10:33:51	201 MAIN ST	Report Taken
01/25/2019	1901250056	488	10:35:09	271 LYNDA LN	Report Taken
01/25/2019	1901250064	AVA	11:13:51	389 MAIN ST	Clear Call Cad Documentation
01/25/2019	1901250067	PC	11:24:51	100 MOONSTONE BEACH RD	Field Interview
01/25/2019	1901250081	PROB	12:39:46	414 MILL CREEK LN	Clear Call Cad Documentation
01/25/2019	1901250102	XFER	14:01:45	889 S WESTHAVEN DR	Xfer to Medical
01/25/2019	1901250116	WELF	14:50:29	199 N WESTHAVEN DR	Verbal Domestic Violence Onl
01/25/2019	1901250118	415	14:57:18	971 8TH AVE	Report Taken
01/25/2019	1901250131	911M	15:54:54	(UNKNOWN ADDRESS)	Clear Call Cad Documentation
01/25/2019	1901250143	FU	16:34:18	201 MAIN ST	Clear Call Cad Documentation
01/25/2019	1901250196	242	23:24:25	824 SCENIC DR	Arrest Made
01/25/2019	1901250199	INV	23:43:28	821 SCENIC DR	Clear Call Cad Documentation



CONSENT AGENDA ITEM NO. 4

SUPPORTING DOCUMENTATION FOLLOWS WITH: 3 PAGES

4. Authorize Grant Application to North Coast Resource Partnership for Water Line Replacements

CONSENT AGENDA ITEM

Date: February 13th, 2019

Item: AUTHORIZE APPLICATION FOR NORTH COAST IRWM PROP 1 GRANT FUNDING FOR WATER SYSTEM

Summary:

Portions of the City's water distribution pipes are beyond their expected service life. The Public Works staff has prioritized the water main from the Treatment Plant along Westhaven Drive to the storage tanks for replacement as problems in this line affect the entire system. Potential funding is available for water line replacement through Prop 1 Integrated Regional Water Management (IRWM) Plan funding available through the North Coast Resource Partnership (NCRP). The Prop 1 IRWM applications are due on March 15, 2019. The match funding requirement is waived because the Trinidad-Westhaven area is considered a disadvantaged community.

The City, Westhaven Community Services District (WCSD) and the County have discussed development of a multiple partner proposal to replace priority water lines (Trinidad and WCSD) and improve one or more culverts at risk of failure in Westhaven. The culvert is included as its failure would blow out the road and underlying water lines. The City of Trinidad would be the lead applicant with grant funding budgeted to administer the grant project.

Staff Recommendation: Direct staff to work with WCSD and the County to develop and submit a Prop 1 IRWM funding application for up to \$1 million for water line replacement and Two Creek culvert upgrades.

Project Description and Background Information

The project is in the preliminary stages of development. The strategy is to develop an overall combined project plan that includes additional components and can be phased to take advantage of multiple funding opportunities. Based on information provided at the NCRP workshop, a request of \$750,000 in Prop 1 IRWM funding would be appropriate in this round, especially if it is part of a larger project plan that includes phases that have already been paid for (such as the replacement of East Street and WCSD water lines already completed) and phases that do not yet have funding secured.

The City, WCSD and the County have discussed the general outlines of the project, and are working together to develop details for a project with approximately \$200-225,000 each for Trinidad and WCSD water lines, approximately \$250-300,000 for the County culvert upgrades at Two Creeks, and approximately \$50,000 for the City to provide project management and administration. The City and WCSD will be receiving technical assistance offered by the NCRP for proposal development.

The larger combined project plan could include significantly more City water lines from the Treatment plant to Trinidad and along Lanford Road, WCSD water lines, exploring a possible inter-tie between Trinidad and WCSD for use in emergencies, additional water storage, and exploring the feasibility of tapping into cleaner water higher in the Luffenholtz watershed. These components were identified by Trinidad and WCSD staff, the Trinidad-Westhaven Integrated Coastal Watershed Plan and the Trinidad Planning Unit Action Plan of the 2019

Humboldt County Community Wildfire Protection Plan. Only part of this larger plan would be funded by the upcoming Prop 1 IRWM application.

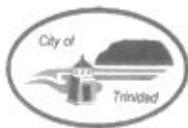
Developing a multiple partner project administered by the City is both more efficient and provides several advantages: the Prop 1 IRWM application will be more competitive, awarding a combined water line & culvert construction project will be more cost effective than awarding several smaller projects of the same type in the same area, and the City receives additional revenue for project grant administration of a larger project.

Staff Recommendation:

- Review project concept for proposed project.
- Direct staff to develop and submit a Prop 1 IRWM application for up to \$1 million.

Attachments:

- City of Trinidad Water Distribution System Map



CONSENT AGENDA ITEM NO. 5

SUPPORTING DOCUMENTATION FOLLOWS WITH: 1 PAGE

5. Second Reading of Ordinance 2019-01; Zoning Map Amendment Changing APN 042-042-14 from Urban Residential to Planned Development.

TRINIDAD CITY HALL
P.O. Box 390
409 Trinity Street
Trinidad, CA 95570
(707) 677-0223

Steve Ladwig, Mayor
Gabriel Adams, City Clerk



ORDINANCE NO. 2019-01

AN ORDINANCE OF THE CITY OF TRINIDAD, CALIFORNIA, AMENDING THE ZONING MAP OF THE IMPLEMENTATION PORTION OF THE LOCAL COASTAL PROGRAM TO CHANGE APN 042-042-017, 651 PARKER STREET, FROM URBAN RESIDENTIAL TO PLANNED DEVELOPMENT

WHEREAS, an application to amend the land use and zoning maps for Assessor Parcel Number 042-042-017 (651 Parker Street) was submitted by the owners Mike and Hope Reinman on July 12, 2018; and

WHEREAS, the application is known as Reinman 2018-01: General Plan / Zoning Amendment. The amendment is to change the land use and zoning designations of Assessor Parcel Number 042-042-017 (651 Parker Street) from Urban Residential to Planned Development; and

WHEREAS, the Planning Commission held a duly noticed public hearing on the General Plan / Zoning Map amendments on August 29, 2018 in accordance with State Law and the Municipal Code and recommended approval of the General Plan / Zoning Map Amendments to the City Council; and

WHEREAS, the City Council held a duly noticed public hearing on the General Plan / Zoning Map amendments on January 9, 2019; and

WHEREAS, the amendment is statutorily exempt from CEQA per §15265 exempting adoption of coastal plans and programs by local governments; and

WHEREAS, this amendment is consistent with other parts of the City's Zoning Ordinance and certified Local Coastal Program; and

WHEREAS, the General Plan / Zoning Map amendment was discussed fully with testimony and documentation presented by the public and affected government agencies with all persons given the opportunity to speak for and against the proposed amendment; and

NOW THEREFORE BE IT ORDAINED, the City Council does hereby amend the Zoning Map (Section 17.12.040; Section 3.04 as certified). The property to be rezoned is described below and is shown on the map in Exhibit B. "Assessor Parcel Number 042-042-017, 651 Parker Street, City of Trinidad, California"

BE IT FINALLY ORDAINED, this action is based on the information, findings and conditions as described in the staff report attached as Exhibit C.

SECTION II: This ordinance shall become effective immediately upon certification by the California Coastal Commission.

PASSED AND ADOPTED on this 9th day of January, 2019 by the following vote:

Ayes: West, Miller, Ladwig, Baker
Nays: Davies
Absent: None
Abstain: None

Attest:

Gabriel Adams
Trinidad City Clerk

Steve Ladwig
Mayor

Second Reading: February 13, 2019



CONSENT AGENDA ITEM NO. 6

SUPPORTING DOCUMENTATION FOLLOWS WITH: 1 PAGE

6. Accept Councilman Jim Baker's Letter re: Short Term Absence from Council

January 20, 2019

Jim Baker
Trinidad City Council member
P.O. Box 834
Trinidad, CA 95570

Steve Ladwig
Mayor, City of Trinidad
409 Trinity Street
Trinidad, CA 95570

Mayor Ladwig and members of the Trinidad City Council:

I am hereby requesting a leave of absence from my duties as a Trinidad City Council member until April 1, 2019 in order to assist in my wife Joan's treatment of an ongoing medical condition that requires my full attention at the present time. If the Council approves this request I will reassess the situation in consultation with the Mayor in accordance with Brown Act requirements on April 1, and will make a decision at that time as to how to proceed going forward.

Thank you for your consideration of this matter.

Respectfully,

A handwritten signature in black ink that reads "Jim H. Baker". The signature is written in a cursive style with a large, stylized "J" and "B".

Jim Baker, Trinidad City Council member



DISCUSSION AGENDA ITEM NO. 1

SUPPORTING DOCUMENTATION FOLLOWS WITH: 7 PAGES

1. Discussion/Decision regarding CEQA Notice of Exemption and Resolution 2019-03; Authorizing a loan application to the California Energy Commission for the Trinidad Town Hall Photovoltaic Project

CONSENT AGENDA ITEM

Date: February 13, 2019

Item: Consider Approving a CEQA Notice of Exemption, and Resolution 2019-03 Authorizing a Loan Application to the California Energy Commission, for the Trinidad Town Hall Photovoltaic Project

Summary:

Redwood Coast Energy Authority (RCEA) is providing free expert technical assistance to the City through their Pilot Solar Program. RCEA has completed an analysis of the financial details for the Trinidad Town Hall Solar PV Project. Their previous report found that Town Hall is a good candidate for a PV solar panel installation and is likely eligible for a 1% loan program through the California Energy Commission (CEC). The current report (attached) provides a financial analysis for the project and concludes that under a 1% loan, the City would break even for the first twelve years, as our current electricity bill is replaced by a loan repayment cost, and would save about \$4,200 per year for the 12 years after that. The City would eliminate approximately 28 metric tons of CO2 emissions over the life of the project.

This Resolution and CEQA paperwork is the next step towards implementing this project, but is not a final commitment by the City. This step authorizes a CEC loan application, which requires the CEQA Notice of Exemption. If the Council approves, RCEA and City staff will complete and submit a loan application to the CEC. If that application is successful, the next steps would be to pursue building permits and develop bid documents for going to construction.

The final decision to borrow the money and install the project is only made if the City receives and accepts a bid from a qualified contractor that meets the project goals and budget. The City of Trinidad can apply for the CEC loan and even if the loan is approved, the City is not obligated to borrow the money. If bids come in too high or the bidders are not responsive, then the City can choose to abandon the project or go to re-bid.

There are no financial obligations for this step in the process.

Staff Recommendation:

- **Approve Resolution 2019-03 authorizing a CEC loan application for the Town Hall PV Project, and**
- **Approve the CEQA Notice of Exemption for the Trinidad Town Hall Solar PV Project**

Attachments:

- Resolution 2019-03
- CEQA Notice of Exemption for Trinidad Town Hall Solar PV Project
- RCEA Report: Financial Details of Town Hall Solar PV Project



RESOLUTION 2019-03

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TRINIDAD AUTHORIZING THE CITY MANAGER AND THE MAYOR TO SIGN AN APPLICATION INDICATING THE CITY'S INTEREST IN APPLYING FOR CALIFORNIA ENERGY COMMISSION 1% INTEREST LOAN

WHEREAS, the California Energy Commission provides loans to schools, hospitals, local governments, special districts, and public care institutions to finance energy efficient improvements;

NOW THEREFORE, BE IT RESOLVED, that the Trinidad City Council authorizes the City of Trinidad to apply for an energy efficiency loan from the California Energy Commission to implement energy efficiency measures.

BE IT ALSO RESOLVED, that in compliance with the California Environmental Quality Act (CEQA), Trinidad City Council finds that the activity funded by the loan is exempt under Section 15301 (a), Categorical Exemption for existing facilities.

BE IS ALSO RESOLVED, that if recommended for funding by the California Energy Commission, the Trinidad City Council authorizes the City of Trinidad to accept a loan up to \$49,500.00

BE IT ALSO RESOLVED, that the amount of the loan will be paid in full, plus interest, under the terms and conditions of the Loan Agreement, Promissory Note and Tax Certificate of the California Energy Commission.

BE IT FUTHER RESOLVED, that the City Manager is hereby authorized and empowered to execute in the name of the City of Trinidad all necessary documents to implement and carry out the purpose of this resolution, and to undertake all actions necessary to undertake and complete the energy efficiency projects.

PASSED, APPROVED, AND ADOPTED BY THE TRINIDAD CITY COUNCIL of Humboldt County of the State of California this 13th day of February, 2019.

I, the undersigned, hereby certify that the foregoing Resolution was duly adopted by the Trinidad City Council by the following vote:

PASSED, APPROVED AND ADOPTED this 13th day of February, 2019 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Gabriel Adams
Trinidad City Clerk

Steve Ladwig
Mayor

APPENDIX E: NOTICE OF EXEMPTION

Notice of Exemption

Appendix E

To: Office of Planning and Research
P.O. Box 3044, Room 212
Sacramento, CA 95812-3044

From: (Public Agency) City of Trinidad
463 Trinity Street
Trinidad, CA 95570
(Address)

County Clerk
County of _____

Project Title: Roof Mounted Solar Photovoltaic Array on Town Hall

Project Location - Specific: South facing roof of Trinidad's Town Hall. Town Hall is located at 409 Trinity St. Trinidad, CA.

Project Location - City: Trinidad Project Location - County: Humboldt

Description of Nature, Purpose and Beneficiaries of Project:

The project would consist of a 14 kW DC, grid-tied, solar photovoltaic array to be installed on the south facing roof of Trinidad's Town Hall. The array would cover approximately 800 square feet, or about 33%, of the south facing roof. This solar installation will serve to offset the on-site electrical use from Trinidad's Town Hall, Civic Club (located in the same building) and the Fire House (located on an adjacent parcel) through an aggregated net energy metering agreement with the local utility, PG&E. The City of Trinidad will offset approximately 92% of the electric energy consumed and 99% of the annual bill from the three associated electric meters with this array.

Name of Public Agency Approving Project: City of Trinidad

Name of Person or Agency Carrying Out Project: City of Trinidad

Exempt Status: (check one)

- Ministerial (Sec. 21080(b)(1); 15268);
- Declared Emergency (Sec. 21080(b)(3); 15269(a));
- Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
- Categorical Exemption. State type and section number: Existing Facilities, Section 15301(a)
- Statutory Exemptions. State code number: _____

Reasons why project is exempt: The project is exempt from CEQA because it consists entirely of exterior and interior alterations to an existing facility for additional electrical conveyances (on-site solar generation equipment). This fits the CEQA language in section 15301 for Class 1 "Class 1 consists of the operation, repair, maintenance...or minor alteration of existing public or private structures, facilities, mechanical equipment...involving negligible or no expansion of use beyond that existing at the time of the lead agency's determination."

Lead Agency
Contact Person: Gabe Adams Area Code/Telephone/Extension: (707) 677-0223

If filed by applicant:

1. Attach certified document of exemption finding.
2. Has a Notice of Exemption been filed by the public agency approving the project? Yes No

Signature: _____ Date: _____ Title: _____

- Signed by Lead Agency
 - Signed by Applicant
- Date received for filing at OPR: _____

Revised 2005

Financial Details for Trinidad Town Hall Solar Photovoltaic Installation

January 2019

Introduction

RCEA began working with the City of Trinidad as part of RCEA's Public Agency Solar Program in May of 2018. The results of RCEA's solar feasibility study, delivered to the City in September of 2018, estimates that a 14.1 kW DC solar PV array installed on the south facing roof of Town Hall could offset most of the electrical use and electric bills from Trinidad's Town Hall, Civic Club and Fire House. Table 1 below shows a summary of the costs and benefits of the potential solar PV project at Town Hall.

Table 1 Summary of solar PV project option for the City of Trinidad.

Town Hall PV System Summary	
PV System Size (kW DC)	14.1
Annual Energy Production (kWh)	18,956
Estimated System Cost (\$)	\$49,280
First Year Bill Savings (\$)	\$4,308
Estimated Energy Offset from PV (%)	99%
Estimated Bill Offset from PV (%)	96%
Simple System Payback (Years)	11.4
NPV of Savings at 25 Years at 5% Discount Rate (\$)	\$48,165
Lifetime Avoided CO₂ emissions (Metric Tons)	28

Lifecycle Cost Analysis

RCEA performed a detailed lifecycle cost analysis of the system described in the original feasibility report. This analysis includes the annual avoided energy costs, added maintenance costs, and the cost of loan repayment over the 25-year expected life of the project. In addition, inverter replacement costs after year 15 are accounted for. The analysis also includes the net simple savings and the net present value of the savings using a 5% discount rate. Table 2 shows a summary of this analysis, table 3 below shows the full 25-year analysis.

Table 2 Summary of costs and benefits for Trinidad's Town Hall PV project.

Cumulative Costs and Benefits at Year 25	
PV Lifetime Production (kWh)	446,527
Lifetime Avoided Energy Cost (\$)	\$179,416
Added Maintenance Cost (\$)	-\$4,735
Inverter Replacement Cost (\$)	-\$5,168
Loan Repayment Cost at 1% Interest (\$)	-\$52,466
Net Simple Savings	\$117,047
NPV of Savings @ 5% Discount Rate	\$48,165

Table 3 Total lifecycle analysis for Trinidad's Town Hall PV project.

Year	PV Annual kWh Production	Annual Avoided Energy Costs	Added Maintenance Cost	Inverter Replacement Cost	Loan Repayment Cost	Net Simple Savings	Net Present Value of Savings	
0	2019							
1	2020	18,956	\$4,308	-\$148	\$0	-\$4,308	-\$148	
2	2021	18,861	\$4,480	-\$151	\$0	-\$4,308	\$22	
3	2022	18,767	\$4,660	-\$154	\$0	-\$4,308	\$198	
4	2023	18,673	\$4,846	-\$157	\$0	-\$4,308	\$381	
5	2024	18,580	\$5,040	-\$160	\$0	-\$4,308	\$572	
6	2025	18,487	\$5,241	-\$163	\$0	-\$4,308	\$770	
7	2026	18,394	\$5,451	-\$166	\$0	-\$4,308	\$977	
8	2027	18,302	\$5,669	-\$170	\$0	-\$4,308	\$1,191	
9	2028	18,211	\$5,896	-\$173	\$0	-\$4,308	\$1,415	
10	2029	18,120	\$6,132	-\$177	\$0	-\$4,308	\$1,647	
11	2030	18,029	\$6,377	-\$180	\$0	-\$4,308	\$1,889	
12	2031	17,939	\$6,632	-\$184	\$0	-\$4,308	\$2,140	
13	2032	17,849	\$6,897	-\$187	\$0	-\$768	\$5,942	
14	2033	17,760	\$7,173	-\$191	\$0	\$0	\$6,982	
15	2034	17,671	\$7,460	-\$195	\$0	\$0	\$7,265	
16	2035	17,583	\$7,759	-\$199	-\$5,168	\$0	\$2,392	
17	2036	17,495	\$8,069	-\$203	\$0	\$0	\$7,866	
18	2037	17,408	\$8,392	-\$207	\$0	\$0	\$8,185	
19	2038	17,321	\$8,727	-\$211	\$0	\$0	\$8,516	
20	2039	17,234	\$9,077	-\$215	\$0	\$0	\$8,861	
21	2040	17,148	\$9,440	-\$220	\$0	\$0	\$9,220	
22	2041	17,062	\$9,817	-\$224	\$0	\$0	\$9,593	
23	2042	16,977	\$10,210	-\$229	\$0	\$0	\$9,981	
24	2043	16,892	\$10,618	-\$233	\$0	\$0	\$10,385	
25	2044	16,807	\$11,043	-\$238	\$0	\$0	\$10,805	
Totals		446,527	\$179,416	-\$4,735	-\$5,168	-\$52,466	\$117,047	\$48,165

CEC 1% Interest Loan Analysis

RCEA also performed an analysis of the loan repayment parameters that the City of Trinidad would experience if it took advantage of the CEC's 1% interest loan for renewable energy projects, known as the Energy Conservation Assistance Act. This program uses the estimated energy cost savings in year one of the project to amortize the loan repayment and requires semi-annual payments that would occur in January and July of each year. Table 4 below shows a summary of the loan parameters and table 5 below shows the full amortization schedule.

Table 4 Summary of loan terms for CEC 1% interest financing of Trinidad's Town Hall PV project.

Loan Analysis Summary	
Loan Amount (\$)	\$49,280
Annual Interest Rate (%)	1%
Loan Period (Years)	12.5
Payments Per Year	2
Scheduled Bi-annual Payment (\$)	\$2,154
Scheduled # of Payments	25
Total Interest (\$)	\$3,186

Table 5 Full amortization schedule of CEC loan for Trinidad's Town Hall PV project.

Trinidad PV Project Loan Amortization Schedule						
Payment #	Payment Date	Beginning Balance	Scheduled Payment	Principal	Interest	Balance
1	1/1/2020	\$49,280	\$2,154	\$1,908	\$246	\$47,372
2	7/1/2020	\$47,372	\$2,154	\$1,917	\$237	\$45,455
3	1/1/2021	\$45,455	\$2,154	\$1,927	\$227	\$43,528
4	7/1/2021	\$43,528	\$2,154	\$1,936	\$218	\$41,592
5	1/1/2022	\$41,592	\$2,154	\$1,946	\$208	\$39,646
6	7/1/2022	\$39,646	\$2,154	\$1,956	\$198	\$37,690
7	1/1/2023	\$37,690	\$2,154	\$1,966	\$188	\$35,724
8	7/1/2023	\$35,724	\$2,154	\$1,975	\$179	\$33,749
9	1/1/2024	\$33,749	\$2,154	\$1,985	\$169	\$31,764
10	7/1/2024	\$31,764	\$2,154	\$1,995	\$159	\$29,768
11	1/1/2025	\$29,768	\$2,154	\$2,005	\$149	\$27,763
12	7/1/2025	\$27,763	\$2,154	\$2,015	\$139	\$25,748
13	1/1/2026	\$25,748	\$2,154	\$2,025	\$129	\$23,723
14	7/1/2026	\$23,723	\$2,154	\$2,035	\$119	\$21,687
15	1/1/2027	\$21,687	\$2,154	\$2,046	\$108	\$19,642
16	7/1/2027	\$19,642	\$2,154	\$2,056	\$98	\$17,586
17	1/1/2028	\$17,586	\$2,154	\$2,066	\$88	\$15,520
18	7/1/2028	\$15,520	\$2,154	\$2,076	\$78	\$13,443
19	1/1/2029	\$13,443	\$2,154	\$2,087	\$67	\$11,356
20	7/1/2029	\$11,356	\$2,154	\$2,097	\$57	\$9,259
21	1/1/2030	\$9,259	\$2,154	\$2,108	\$46	\$7,151
22	7/1/2030	\$7,151	\$2,154	\$2,118	\$36	\$5,033
23	1/1/2031	\$5,033	\$2,154	\$2,129	\$25	\$2,904
24	7/1/2031	\$2,904	\$2,154	\$2,140	\$15	\$764
25	1/1/2032	\$764	\$768	\$764	\$4	\$0

Financial Assumptions

Table 6 below shows the financial assumptions that informed this financial analysis.

Table 6 Assumptions and inputs for financial analysis of solar PV installation for the City of Trinidad.

Financial Analysis Assumptions	
Inflation rate	2%
Discount rate	5%
Electricity escalation rate	4%
Added maintenance	0.3%
Annual PV production degradation rate	0.5%
Percentage of electricity cost not due to peak demand	85%
Cost to replace inverter at year 15	\$0.30/watt
System price	\$3.50/watt



DISCUSSION AGENDA ITEM NO. 2

SUPPORTING DOCUMENTATION FOLLOWS WITH: 30 PAGES

2. Accept Fiscal Year 2018 Audited Financial Statements

CITY CLERK COPY

final

PHOTO-READY MASTER

CITY OF TRINIDAD

California

Annual Financial Report

**Year Ended
June 30, 2018**

CITY OF TRINIDAD

California

Annual Financial Report
June 30, 2018

City Council

Susan Rotwein
Dwight Miller
Jim Baker
Jack West
Steve Ladwig

Mayor
Mayor Pro-Tem
Member
Member
Member

Appointed Officials

City Manager
Dan Berman

City Clerk
Gabriel Adams

CITY OF TRINIDAD

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MARCELLO & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Post Office Box 60127 / Sacramento, California 95860

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor
Members of the City Council
City of Trinidad, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Trinidad, California, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based upon our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Trinidad, as of June 30, 2018, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Honorable Mayor
Members of the City Council
City of Trinidad, California

Other Matters

Required Supplementary Information

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

Management has omitted *management's discussion and analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

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

The combining nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Marcello & Company

Certified Public Accountants
Sacramento, California
December 6, 2018

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF TRINIDAD
Government-wide Financial Statements
Statement of Net Position
June 30, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 1,326,341	\$ 1,135,219	\$ 2,461,560
Receivables	339,876	42,353	382,229
Prepaid expenses	39,402	-	39,402
Total current assets	1,705,619	1,177,572	2,883,191
Capital assets not being depreciated	43,778	25,089	68,867
Capital assets, net of depreciation	2,956,451	1,461,903	4,418,354
total noncurrent assets	3,000,229	1,486,992	4,487,221
Total assets	4,705,848	2,664,564	7,370,412
LIABILITIES			
Payables	79,006	1,140	80,146
Accrued expenses	21,626	9,967	31,593
Customer deposits	-	2,980	2,980
Total liabilities	100,632	14,087	114,719
NET POSITION			
Net investment in capital assets	3,000,229	1,486,992	4,487,221
Restricted	139,982	-	139,982
Unrestricted	1,465,005	1,163,485	2,628,490
Total net position	\$ 4,605,216	\$ 2,650,477	\$ 7,255,693

The accompanying notes to financial statements are an integral part of this financial statement

FUND FINANCIAL STATEMENTS

CITY OF TRINIDAD
Balance Sheet
Governmental Funds
June 30, 2018

	General Fund	Clean Beaches Grant	COPS Grant Program	OPC Citywide LID	USDA Stormwater Grant	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and investments	\$ 1,391,002	\$ -	\$ 8,906	\$ -	\$ -	\$ 54,760	\$ 1,454,668
Receivables	176,553	36,963	-	68,726	27,031	30,603	339,876
Prepaid expenses	39,402	-	-	-	-	-	39,402
Total assets	\$ 1,606,957	\$ 36,963	\$ 8,906	\$ 68,726	\$ 27,031	\$ 85,363	\$ 1,833,946
LIABILITIES							
Payables	\$ 32,194	\$ 151	\$ -	\$ 34,829	\$ -	\$ 11,832	\$ 79,006
Cash overdrafts	-	36,621	-	33,904	27,031	30,771	128,327
Accrued expenses	20,098	-	-	-	-	1,528	21,626
Total liabilities	52,292	36,772	-	68,733	27,031	44,131	228,959
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	75,317	191	8,906	-	-	55,568	139,982
Committed	1,154,475	-	-	-	-	-	1,154,475
Assigned	64,731	-	-	-	-	-	64,731
Unassigned	260,142	-	-	(7)	-	(14,336)	245,799
Total fund balances	1,554,665	191	8,906	(7)	-	41,232	1,604,987
Total liabilities and fund balances	\$ 1,606,957	\$ 36,963	\$ 8,906	\$ 68,726	\$ 27,031	\$ 85,363	\$ 1,833,946

The accompanying notes to financial statements are an integral part of this financial statement

CITY OF TRINIDAD
Statement of Revenue, Expenditures, and Change in Fund Balances
Governmental Funds
Year Ended June 30, 2018

	General Fund	Clean Beaches Grant	COPS Grant Program	OPC Citywide LID	USDA Stormwater Grant	Other Governmental Funds	Total Governmental Funds
REVENUE							
Property tax	\$ 104,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,313
Sales tax	316,837	-	-	-	-	-	316,837
Transient occupancy tax	140,100	-	-	-	-	-	140,100
Vehicle license fee	29,764	-	-	-	-	-	29,764
Gas tax	-	-	-	-	-	15,881	15,881
Licenses, planning and permits	53,583	-	-	-	-	3,425	57,008
Grants awarded	40,465	87,481	139,416	60,763	27,031	70,878	426,034
Rent and franchise fees	61,234	-	-	-	-	8,736	69,970
Investment earnings	13,481	-	-	-	-	134	13,615
Other revenue	15,575	-	-	-	-	1,338	16,913
Totals	775,352	87,481	139,416	60,763	27,031	100,392	1,190,435
EXPENDITURES							
General government	360,844	9,894	-	14,790	-	22,993	408,521
Public safety-police	95,635	-	142,146	-	-	-	237,781
Public safety-fire	81,933	-	-	-	-	-	81,933
Public works / Streets	153,284	-	-	-	-	-	153,284
Capital improvement projects	-	77,587	-	45,973	27,031	59,145	209,736
Totals	691,696	87,481	142,146	60,763	27,031	82,138	1,091,255
Change in Fund Balances	83,656	-	(2,730)	-	-	18,254	99,180
Fund Balances - beginning	1,471,009	191	11,636	(7)	-	22,978	1,505,807
Fund Balances - end of year	\$ 1,554,665	\$ 191	\$ 8,906	\$ (7)	\$ -	\$ 41,232	\$ 1,604,987

The accompanying notes to financial statements are an integral part of this financial statement

CITY OF TRINIDAD
Proprietary Funds
Statement of Net Position
June 30, 2018

	Business-type Activities			Total
	Water Fund	Cemetery Fund	Enterprise Funds	
ASSETS				
Current Assets:				
Cash and investments	\$ 1,043,950	\$ 91,269	\$ 1,135,219	
Receivables	42,353	-	42,353	
Prepaid expenses	-	-	-	
Total current assets	<u>1,086,303</u>	<u>91,269</u>	<u>1,177,572</u>	
Noncurrent Assets:				
Capital assets not being depreciated	25,089	-	25,089	
Capital assets, net of depreciation	<u>1,458,401</u>	<u>3,502</u>	<u>1,461,903</u>	
Total noncurrent assets	<u>1,483,490</u>	<u>3,502</u>	<u>1,486,992</u>	
Total assets	<u>2,569,793</u>	<u>94,771</u>	<u>2,664,564</u>	
LIABILITIES				
Current Liabilities:				
Payables	737	403	1,140	
Accrued expenses	<u>8,348</u>	<u>1,619</u>	<u>9,967</u>	
Customer deposits	<u>2,980</u>	-	<u>2,980</u>	
Total liabilities	<u>12,065</u>	<u>2,022</u>	<u>14,087</u>	
NET POSITION				
Net investment in capital assets	1,483,490	3,502	1,486,992	
Restricted	-	-	-	
Unrestricted	<u>1,074,238</u>	<u>89,247</u>	<u>1,163,485</u>	
Total net position	<u>\$ 2,557,728</u>	<u>\$ 92,749</u>	<u>\$ 2,650,477</u>	

The accompanying notes to financial statements are an integral part of this financial statement

**CITY OF TRINIDAD
Proprietary Funds**

**Statement of Revenue, Expenses, and Change in Net Position
Year Ended June 30, 2018**

	Business-type Activities			Total
	Water Fund	Cemetery Fund	Enterprise Funds	
OPERATING REVENUE				
Water sales	\$ 340,125	\$ -	\$ 340,125	
Burial plot sales	-	5,123	5,123	
Burial plot refunds	-	(2,153)	(2,153)	
Late charges	-	-	-	
Totals	340,125	2,970	343,095	
OPERATING EXPENSES				
Personnel costs	138,637	24,248	162,885	
Operations and maintenance	104,641	603	105,244	
Depreciation	57,680	228	57,908	
Totals	300,958	25,079	326,037	
OPERATING INCOME (LOSS)	39,167	(22,109)	17,058	
NONOPERATING REVENUE (EXPENSES)				
Investment earnings	2,736	250	2,986	
Other revenue (expense)	20	-	20	
Totals	2,756	250	3,006	
CHANGE IN NET POSITION	41,923	(21,859)	20,064	
Net Position - beginning	2,515,805	114,608	2,630,413	
Net Position - end of year	\$ 2,557,728	\$ 92,749	\$ 2,650,477	

The accompanying notes to financial statements are an integral part of this financial statement

CITY OF TRINIDAD
Proprietary Funds
Statement of Cash Flows
Year Ended June 30, 2018

CASH FLOWS PROVIDED BY (USED FOR)

	Business-type Activities			Total
	Water Fund	Cemetery Fund	Enterprise Funds	
Operating Activities				
Cash received from customers	\$ 338,935	\$ 2,970	\$	\$ 341,905
Cash paid for personal services	(138,637)	(24,248)		(162,885)
Cash paid for operations and maintenance	(118,951)	(652)		(119,603)
Net cash provided (used)	81,347	(21,930)		59,417
Noncapital Financing Activities				
Other revenue	20	-		20
Transfers in (out)	-	-		-
Net cash provided (used)	20	-		20
Investing Activities				
Investment earnings	2,736	250		2,986
Net Increase (Decrease) in Cash	84,103	(21,680)		62,423
Cash - beginning	959,847	112,949		1,072,796
Cash - end of year	\$ 1,043,950	\$ 91,269		\$ 1,135,219
Operating Activities Analysis				
Operating Income (Loss) (page 11)	\$ 39,167	\$ (22,109)		\$ 17,058
Reconciliation adjustments:				
Add depreciation, a noncash expense	57,680	228		57,908
(Increase) decrease in receivables	1,190	-		1,190
(Increase) decrease in prepaid expenses	5,995	1,619		7,614
Increase (decrease) in payables	(22,685)	(1,668)		(24,353)
Net cash provided (used)	\$ 81,347	\$ (21,930)		\$ 59,417

The accompanying notes to financial statements are an integral part of this financial statement

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

The notes to the financial statements include a summary of significant accounting policies and other notes considered essential to fully disclose and fairly present the transactions and financial position of the City as follows:

- Note 1 - Significant Accounting Policies
- Note 2 - Stewardship, Compliance, and Accountability
- Note 3 - Cash and Investments
- Note 4 - Receivables
- Note 5 - Defined Contribution Retirement Plan
- Note 6 - Payables
- Note 7 - Capital Assets
- Note 8 - Risk Management
- Note 9 - Commitments and Contingencies
- Note 10 - Subsequent Events
- Note 11 - New Pronouncements
- Note 12 - Fund Balance Designations Section of the Balance Sheet

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

Note 1 - Significant Accounting Policies

Defining the Reporting Entity

The City of Trinidad was incorporated on November 7, 1870 under the laws of the State of California. The City operates under a Council-Manager form of government that provides the following services: public safety (police, fire and animal control), recreation and culture, public improvements, planning and zoning, general and administrative services, cemetery and water utilities.

The City participates in a joint powers agency through a formally organized and separate entity agreement. The financial activities of the Public Agency Risk Sharing Authority of California (PARSAC), a public entity risk pool, are not included in the accompanying financial statements because they are administered by a governing board which is separate from and independent of the City.

Basis of Presentation

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants as applicable to governments. The following is a summary of the more significant policies.

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct and indirect expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenue are reported instead as general revenue. Expenses reported for functional activities include allocated indirect expenses.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the later are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Fund Financial Statements

The accounting system of the City is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenue, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operation fund of the City, or the government has determined that a fund is important to the financial statement user, or it meets the following criteria:

- Total assets, liabilities, revenue, or expenditures/expenses of that individual governmental fund or enterprise fund are at least 10% of the corresponding total for all funds of that category or type.
- Total assets, liabilities, revenue, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

Governmental Fund Types

Governmental funds are those through which most general government functions typically are financed. The City maintains the following fund types:

- General Fund - this fund accounts for all unrestricted resources except those required to be accounted for in another fund.
- Special Revenue Funds - these funds are used to account for the proceeds of specific revenue resources (other than major capital projects) that are legally restricted to expenditures for specified purposes.
- Capital Projects Funds - these funds are used to account for financial resources to be used for the acquisition, improvements or construction of streets, infrastructure and major capital projects.
- Enterprise Funds - these funds are established to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the City is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The *Water Utilities Fund* and the *Cemetery Fund* are reported as enterprise funds.

Major Funds

The following are the City's major funds this year:

- *General Fund* - this fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- *Clean Beaches Grant* - this fund is used to account for proceeds received from a State grant. Revenue is restricted for monitoring and management expenditures of biological significant areas.
- *COPS Grant Program* - this fund is used to account for proceeds received from a State grant. Revenue is restricted for public safety expenditures.
- *Ocean Protection Council (OPC) Citywide Low Impact Development (LID) Grant* - this planning and construction project is being funded by State Proposition 1 funds. Revenue is restricted for the design and construction of alternative street and storm water drainage flows.
- *USDA Stormwater Grant* – this fund is used to account for a federal grant that will be used to pay for the Project Engineering Report which is an integral part of the Storm Water Management Improvement Project, Phase 2 (ASBS Storm Water Project).

Measurement Focus

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied. The government-wide statement of net position and the statement of activities, and both governmental and business-type activities are presented using the economic resources measurement focus. The accounting objectives of the economic measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used, as appropriate. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The proprietary fund utilizes an "economic resources" measurement focus. Proprietary fund equity is classified as net position.

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting

In the government-wide statement of net position, and in the statement of activities, both governmental and business-like activities are presented using the "accrual basis of accounting." Under the accrual basis of accounting, revenue is recognized when earned, and expenses are recorded when the liability is incurred and the amount of obligation is ascertainable. Revenue, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the "modified accrual basis of accounting." Under this modified accrual basis of accounting, revenue is recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Revenue which is susceptible to accrual includes property taxes and special assessments that are levied for and due for the fiscal year and collected within 60 days after year-end. Licenses, permits, fines, penalties, charges for services, and miscellaneous revenue are recorded as governmental fund type revenue when received in cash because they are not generally measurable until actually received. Revenue from taxpayer assessed taxes, such as sales taxes, are recognized in the accounting period in which they became both measurable and available to finance expenditures of the fiscal period. Grant revenue, which is normally reimbursements of expenses under contractual agreements, is recorded as a receivable when earned rather than when susceptible to accrual. Generally, this occurs when authorized expenditures are made under the grant program or contractual agreement. Expenditures are recognized when the fund liability is incurred, if measurable, except for unmatured interest on long-term debt in the governmental funds, which is recognized when due.

Proprietary funds use the "accrual basis of accounting" which records the financial effect on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the periods in which those transactions, events and circumstances occur rather than only when cash is received or paid by the enterprise.

Budgetary Data

General Budget Policies: the City maintains budgetary controls of which the objective is to ensure compliance with legal provisions embodied in the annual budget approval by the City Council. Budgetary control for operations is maintained at the department level by individual funds. Budgetary control for capital improvement projects (i.e., project-length financial plans) is maintained at the individual project level by fund. The City's budgeted expenditure authority lapses at the end of each fiscal year. However, outstanding purchase order commitments or capital improvement projects may be re-appropriated for the subsequent fiscal year upon City Council approval.

Budget Basis of Accounting: budgets for governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America as prescribed by the GASB and the AICPA. The Budgetary Comparison Schedule of the general fund presents comparisons of legally adopted budget amounts (both the original budget and final budget), and actual amounts, on the budgetary basis. The budgeting basis is substantially equivalent to the City's accounting basis; thus no reconciliation between the two is considered necessary.

Other Accounting Policies

Cash and Investments

The City follows the requirements of GASB in reporting cash and investments at fair value and disclosing risks related to credit risk, concentration of credit risk, interest rate risk and foreign currency risk, as applicable.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the City considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

Capital Assets

Capital assets used in governmental fund type operations are accounted for on the statement of net position. Public domain general capital assets (infrastructure) consisting of certain improvements other than buildings, such as roads, sidewalks and bridges are capitalized prospectively starting July 1, 2003. City policy has set the capitalization threshold for reporting capital assets at \$5,000. Capital outlay is recorded as expenditures of the general and special revenue funds, and, as capital assets in the government-wide financial statements to the extent the City's capitalization threshold is met. Donated assets are recorded at estimated fair value at the date of donation.

Property, plant and equipment acquired for proprietary funds are capitalized in the respective fund to which it applies and are stated at their cost. Where cost could not be determined from the available records, estimated historical cost was used to record the estimated value of the assets.

Depreciation is recorded on a straight-line basis over the estimated useful lives of the capital assets which range from 3 to 20 years for equipment and vehicles, and 20 to 50 years for infrastructure, buildings and improvements. Land, art and treasures are not considered exhaustible, therefore are not being depreciated.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Compensated Absences

The City has established a liability for accrued vacation, except that additional accruals for salary-related expenses associated with the costs of compensated absences, for example, the employer's share of social security and Medicare taxes, have not been accrued as that amount is not considered significant or material to the financial statements taken as a whole. All vacation pay is accrued when incurred in the government-wide and proprietary funds financial statements. This liability is established for current employees at their current rates of pay. If accrued vacation is not used by the employee during their term of employment, compensation is payable to the employee at the time of separation, and at the employee's prevailing rate of pay. Each fiscal year, an adjustment to the liability is made based on pay rate changes and adjustments for the estimated current portion due within one year. Due to the immaterial amount of year end accrued compensated absences, the City has elected to report compensated absences as accrued expenses in all funds.

Interfund Activity

Interfund activity is reported as loans, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Reimbursements are when one fund incurs a cost and then charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental and proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Property Tax Revenue

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

- *Property Valuations* - are established by the Assessor of Humboldt County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the California State Board of Equalization. Under the provisions of Article XIII A of the State Constitution (Proposition 13, adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increase to full value is allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations and is subject to annual reappraisal.
- *Tax Levies* - are limited to 1% of full assessed value which results in a tax rate of \$1.00 per \$100 assessed valuation under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

- *Tax Levy Dates* - are attached annually on January 1, preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.
- *Tax Collections* - are the responsibility of the County's tax collector. Taxes and assessments on secured and utility rolls, which constitute a lien against the property, may be paid in two installments: The first is due on November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payments. The City has elected to receive the City's portion of the property tax revenue from the County under the State enacted "Teeter Bill" program. Under this program, the City receives 100% of the City's share of the levied property taxes in periodic payments, with the County assuming responsibility for collecting the delinquencies as well as keeping the related late penalties and interest.
- *Tax Levy Apportionments* - due to the nature of the City-wide maximum levy, it is not possible to identify general-purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by each County auditor-controller based primarily on the ratio that each agency represented of the total City-wide levy for the three fiscal years prior to fiscal year 1979.
- *Property Tax Administration Fees* - the State of California fiscal year 1990-91 Budget Act authorized Counties to collect an administrative fee for its collection and distribution of property tax revenue.

Revenue and Expenditures

Substantially all governmental fund revenue is accrued. Property taxes are billed and collected within the same period in which the taxes are levied. Subsidies and grants to proprietary funds, which finance either capital or current operations, are reported as non-operating revenue. In recording grant revenue, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Grant resources transmitted before eligibility requirements are met, are reported as advances by the provider and deferred revenue by the recipient.

Operating income in proprietary fund financial statements includes revenue and expenses related to the primary continuing operations of the fund. Principal operating revenue for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenue and expenses are classified as non-operating in the financial statements. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as needed. Expenditures are recognized when the related fund liability is incurred.

Net Position and Fund Balances

The City's Net Position is classified as follows on the government-wide statement of net position:

- *Net Investment in Capital Assets* - represents the City's total investment in capital assets reduced by any outstanding debt used to acquire these assets.
- *Restricted Net Position* - includes resources that the City is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.
- *Unrestricted Net Position* - represents resources derived from sources without spending restrictions, are used for transactions relating the general operations of the City, and may be used at the discretion of those charged with governance to meet current expenses or obligations for any purpose.

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

Fund Balance designations are classified on the governmental funds balance sheet as follows:

- Nonspendable - amounts that cannot be spent because they are either (a) legally or contractually required to be maintained intact or (b) not in spendable form such as long-term notes receivable.
- Restricted - amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.
- Committed - amounts that can be used only for the *specific purposes* determined by a formal action of the City Council, to establish, modify or rescind a fund balance commitment.
- Assigned - amounts that are constrained by the government's *intent* to be used for specific purposes but do not meet the criteria to be classified as restricted or committed, as determined by a formal action or policy of the City Council or its appointed official.
- Unassigned - the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

Note 2 - Stewardship, Compliance, and Accountability

Revenue Limitations Imposed by California Proposition 218

Proposition 218, which was approved by the voters in November 1996, regulates the City's ability to impose, increase, and extend taxes, assessments, and fees. Any new, increased, or extended taxes, assessments, and fees subject to the provisions of Proposition 218, require voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes, assessments, and fees are subject to the voter initiative process and may be rescinded in the future years by the voters.

Deficit Fund Balances

Due to the City incurring costs in advance of receiving grant awards and other reimbursements, and revenue which it expects to recover in the future from grants and other sources, the following funds incurred deficits in their ending fund balances:

Local Coastal Project	\$	891
Onsite wastewater treatment		13,270
DOT Van Wycke Trail		175
		14,336
	\$	14,336

Cash Deficit Balances by Fund

The following governmental activity funds reported year-end cash deficit balances:

USDA Stormwater Grant	\$	27,031
Clean Beaches Grant		36,621
OPC Citywide LID		33,904
Local Coastal Project #1		1,295
Local Coastal Project #2		1,908
Prop 84 Stormwater Grant		14,911
DOT Van Wycke Trail		175
Onsite wastewater treatment system		12,482
	\$	128,327

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

Note 3 - Cash and Investments

The City follows the practice of pooling cash and investments of all funds except for restricted funds required to be held by outside custodians, fiscal agents or trustees, under the provisions of bond covenants. Cash and investments at fiscal year-end are classified in the accompanying financial statements as follows:

Statement of Net Position	
Governmental Activities	\$ 1,326,341
Business-type Activities	1,135,219
	\$ 2,461,560

Cash and Investments consist of the following:

Deposits with financial institutions	\$ 179,150
Local Agency Investment Fund	2,282,410
	\$ 2,461,560

Collateral and Categorization Requirements

At fiscal year end, the City's carrying amount of demand deposits was \$246,712 and the local bank account balances were \$276,228. The difference of \$29,516 represented outstanding checks and deposits in transit. Of the total bank deposit balance, \$250,000 was insured by Federal Depository Insurance Corporation (FDIC) and \$26,228 was collateralized in accordance with California Government Code Section 53600. California law requires that the fair value of the pledged securities must equal at least 110% of the City's deposits. California law also allows financial institutions to secure the City's deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total deposits.

Investments in money market funds and the Local Agency Investment Fund (LAIF) are not insured by the FDIC or any government agencies. Investments in government or government sponsored entity (GSE) bonds are not insured but are collateralized by loans on real estate.

Investment Policy

The table below identifies the investment types that are authorized under provisions of the City's investment policy adopted September 14, 2011, and in accordance with Section 53601 of the California Government Code. The table also identifies certain provisions of the investment policy that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer	Minimum Rating
Certificates of Deposit	3 years	20%	None	None
U.S. Treasury Securities	None	None	None	None
Local Agency Investment Fund	None	None	None	N/A
State and Local Agency Obligations	None	20%	None	AAA

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

Interest Rate Risk

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

Concentration of Credit Risk

The investment policy of the City contains limitations on the amount that can be invested in any single issuer as described above, and beyond that stipulated by the California government code. Investments at fiscal year-end were as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Yield</u>	<u>Concentration</u>
Local Agency Investment Fund	\$ 2,282,410	6 months	1.9%	90%
Demand Deposits (checking)	246,712	on demand	0.1%	10%

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's investment policy limits credit risk by requiring compliance with the California Government Code for investment of public funds.

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

The credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California government code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Participation in an External Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF). LAIF, established in 1977, is regulated by California Government Code Section 16429 and under the day to day administration of the California State Treasurer. There is a five member Local Investment Advisory Board that is chaired by the State Treasurer. LAIF determines fair value of its investment portfolio based on market quotations for those securities where market quotations are readily available, and on amortized cost or best estimate for those securities where market value is not readily available. LAIF is part of the Pooled Money Investment Account (PMIA) and under the control of the State Treasurer's Office, which is audited by the Bureau of State Audits. As of June 30, 2018, PMIA had approximately \$88.8 billion in investments. Audited financial statements of PMIA may be obtained from the California State Treasurer's web site at www.treasurer.ca.gov.

The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

Note 4 - Receivables

Accounts and other receivables as reported in the Statement of Net Position are comprised of the following:

<u>Governmental Activities</u>	
Property taxes	\$ 22,828
Sales tax	100,132
Intergovernmental / grants	152,983
Transient occupancy taxes	44,352
Other receivables	19,581
	<u>\$ 339,876</u>
<u>Business-type Activities</u>	
Water fund - grant reimbursements	\$ -
Water utility customers	42,353
	<u>\$ 42,353</u>

Management has elected to record bad debts using the direct write-off method. Accounting principles generally accepted in the United States of America require that the allowance method be used to reflect bad debts. However, the effect of the use of the direct write-off method is not materially different from the results that would have been obtained had the allowance method been followed.

Note 5 - Defined Contribution Retirement Plan

The City contributes to an employee owned defined contribution plan administered through Smith Barney/Hartford ITT under established plan provisions, and which may be amended by City council resolution. The City contributes 6% of an employee's annual salary to the plan which provides retirement benefits. The City also provides matching contributions up to 6% of an employee's contributions for all eligible employees. Plan participants age 50 and older can make catch-up annual contributions up to \$5,000; and in the three years prior to retirement, can make catch-up contributions of up to twice the annual limit. All employee and employer contributions are tax deferred to the employee. The City contributed \$35,042 to the plan for the year.

Note 6 - Payables

Accounts payable and accruals, as reported in the Statement of Net Position are comprised of the following:

	Governmental Activities	Business-type Activities
Engineering/planning consultants	\$ 59,976	\$ -
Insurance	7,398	-
TBID pass through	10,739	-
Vendors and supplies	893	1,140
	<u>\$ 79,006</u>	<u>\$ 1,140</u>

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

Note 7 - Capital Assets

Governmental-type capital asset activity for the year was follows:

	Beginning Balance	Additions/ Completions	Retirements/ Adjustments	Ending Balance
<u>Nondepreciable Assets</u>				
Land	\$ 43,778	\$ -	\$ -	\$ 43,778
Construction-in-progress	-	-	-	-
	<u>43,778</u>	<u>-</u>	<u>-</u>	<u>43,778</u>
<u>Depreciable Assets</u>				
Buildings, Improvements, and Streets	3,259,858	-	-	3,259,858
Equipment	83,737	-	-	83,737
Vehicles	75,275	-	-	75,275
	<u>3,418,870</u>	<u>-</u>	<u>-</u>	<u>3,418,870</u>
<u>Accumulated Depreciation</u>	<u>(384,797)</u>	<u>(77,622)</u>	<u>-</u>	<u>(462,419)</u>
Depreciable assets, net	<u>3,034,073</u>	<u>(77,622)</u>	<u>-</u>	<u>2,956,451</u>
Total capital assets, net	<u>\$ 3,077,851</u>	<u>\$ (77,622)</u>	<u>\$ -</u>	<u>\$ 3,000,229</u>

Business-type capital asset activity for the year was follows:

	Beginning Balance	Additions/ Completions	Retirements/ Adjustments	Ending Balance
<u>Nondepreciable Assets</u>				
Water utility - Land	\$ 25,089	\$ -	\$ -	\$ 25,089
Construction-in-progress	-	-	-	-
	<u>25,089</u>	<u>-</u>	<u>-</u>	<u>25,089</u>
<u>Depreciable Assets</u>				
Water utility	2,045,428	391,240	-	2,436,668
Cemetery building	7,964	-	-	7,964
	<u>2,053,392</u>	<u>391,240</u>	<u>-</u>	<u>2,444,632</u>
<u>Accumulated Depreciation</u>	<u>(920,587)</u>	<u>(57,680)</u>	<u>-</u>	<u>(978,267)</u>
Water utility	(920,587)	(57,680)	-	(978,267)
Cemetery building	(4,234)	(228)	-	(4,462)
Depreciable assets, net	<u>1,128,571</u>	<u>333,332</u>	<u>-</u>	<u>1,461,903</u>
Total capital assets, net	<u>\$ 1,153,660</u>	<u>\$ 333,332</u>	<u>\$ -</u>	<u>\$ 1,486,992</u>

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

Note 8 - Risk Management

The City is exposed to various risks of loss related to torts, thefts, damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The City is a member of the Public Agency Risk Sharing Authority of California (PARSAC or the Authority), a public entity risk pool currently operating as a common risk management and insurance program for member cities. The relationship between the City and PARSAC is such that PARSAC is not a component unit of the City for financial reporting purposes. PARSAC is governed by a Board consisting of representatives from member municipalities. The Board controls the operations of the Authority, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the Board. Financial statements may be obtained from PARSAC, 1525 Response Road, Suite One, Sacramento, CA 95815. For workers compensation insurance, the City is insured by the Local Agency Workers Compensation Excess Company. For property coverage, the City is protected by a commercial general liability insurance policy.

Note 9 - Commitments and Contingencies

In the normal course of City operations there are occasional and various legal claims and actions against the City for which no provision has been made in the financial statements because the amount of liability, if any, is unknown.

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

The City entered into an agreement with the County of Humboldt to provide law enforcement services within the City limits, for the amount of \$237,685 per year. The agreement period commences July 1, 2017 through June 30, 2020. Appropriations are partially funded through an annual State grant of approximately \$120,000 and an annual County grant of approximately \$35,000. There is no contractual agreement for the grantors to provide funding beyond one year.

At June 30, 2018 the City was committed to several grant funded contracts related to potable water quality, water treatment plant upgrades, onsite wastewater treatment services, and street water runoff and environmental related improvements. The ability of the City to meet these contractual commitments is dependent upon continued intergovernmental grant funding.

The City entered into a 99-year lease agreement with the Trinidad Coastal Land Trust, for a building which is occupied by a branch of the Humboldt County library. Annual rent is \$500 per year and adjusted every five years equal to a consumer price index.

Note 10 - Subsequent Events

The management of the City has reviewed the results of operations for the period from its fiscal year end June 30, 2018 through December 28, 2018, the date the financial statements were available to be issued in draft form, and have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

Note 11 - New Pronouncements

The Governmental Accounting Standards Board (GASB) has released the following new pronouncements, which can read in their entirety at <http://www.gasb.org>.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Effective Date: The requirements of this Statement are effective for periods beginning after June 15, 2017. This Statement sets new reporting requirements for government employer OPEB plans, whether or not funded, and replaces GASB 45. Because it follows Statement 68 (the new pension accounting standard) very closely, the required calculations and terms may be familiar.

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

GASB Statement No. 83, *Certain Asset Retirement Obligations*

Effective Date: The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged. (Issued 11/16)

GASB Statement No. 84, *Fiduciary Activities*

Effective Date: The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. (Issued 01/17)

GASB Statement No. 85, *Omnibus 2017*

Effective Date: The provisions of this Statement are effective for periods beginning after June 15, 2017. Earlier application is encouraged. (Issued 03/17)

GASB Statement No. 86, *Certain Debt Extinguishment Issues*

Effective Date: The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged. (Issued 05/17)

GASB Statement No. 87, *Leases*

Effective Date: For reporting periods beginning after December 15, 2019. (Issued 06/17)

CITY OF TRINIDAD
Notes to Financial Statements
June 30, 2018

Note 12 - Fund Balance Designations Section of the Balance Sheet

Fund Balances	General Fund	Clean Beaches Grant	COPS Grant Program	OPC Citywide LID	Other Governmental Funds	Total Fund Balance Designations
Nonspendable:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:						
Clean Beaches project	-	191	8,906	-	-	9,097
Measure Z proposition	75,317	-	-	-	-	75,317
Integrated Waste Mgmt	-	-	-	-	3,714	3,714
State Gas Tax street projects	-	-	-	-	33,106	33,106
State TDA street projects	-	-	-	-	18,748	18,748
Total restricted fund balances	<u>75,317</u>	<u>191</u>	<u>8,906</u>	<u>-</u>	<u>55,568</u>	<u>139,982</u>
Committed to:						
Emergency reserve	459,000	-	-	-	-	459,000
Budget Stabilization reserve	459,000	-	-	-	-	459,000
Capital/Special Project reserve	221,475	-	-	-	-	221,475
Self insurance reserve	15,000	-	-	-	-	15,000
Total committed fund balances	<u>1,154,475</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,154,475</u>
Assigned to:						
Fire dept capital reserve	50,700	-	-	-	-	50,700
Public works capital reserve	10,000	-	-	-	-	10,000
Town hall capital reserve	4,031	-	-	-	-	4,031
Total assigned fund balances	<u>64,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,731</u>
Unassigned:	<u>260,142</u>	<u>-</u>	<u>-</u>	<u>(7)</u>	<u>(14,336)</u>	<u>245,799</u>
Total Fund Balances	<u>\$1,554,665</u>	<u>\$ 191</u>	<u>\$ 8,906</u>	<u>\$ (7)</u>	<u>\$ 41,232</u>	<u>\$ 1,604,987</u>

REQUIRED SUPPLEMENTARY INFORMATION

(unaudited)

CITY OF TRINIDAD
Required Supplementary Information (unaudited)
Note to Budgetary Comparison Information
June 30, 2018

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to the close of each fiscal year, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed revenue and expenditures.
- Public hearings are conducted at City Council meetings to obtain taxpayer comments prior to adoption of the budget in June.
- Prior to July 1, the budget is legally adopted for all governmental fund types through Council approved resolution.
- The City Manager is authorized to transfer budget amounts within and between funds as deemed desirable and necessary in order to meet the City's needs; however, revisions that alter the total expenditures must be approved by the City Council. Formal budgetary integration is employed as a management control device during the year for the governmental type funds.
- Budgets for the governmental type funds are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts presented are as originally adopted and as further amended by the City Council.

CITY OF TRINIDAD
Required Supplementary Information (unaudited)
Budgetary Comparison Information
General Fund, State COPS Grant Fund, and County Measure Z Fund
Year Ended June 30, 2018

	Budget Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Resources (Inflows)				
State COPS grant	\$ 100,000	\$ 100,000	\$ 139,416	\$ 39,416
County Measure Z grant	75,000	75,000	34,375	(40,625)
Public Safety - Police	175,000	175,000	173,791	(1,209)
Property tax	96,800	96,800	104,313	7,513
Sales tax and VLF	268,600	268,600	312,226	43,626
Transient occupancy tax	134,400	134,400	140,100	5,700
Intergovernmental grant	-	-	40,465	40,465
Investment earnings	5,000	5,000	13,481	8,481
Licenses, planning and permits	35,150	35,150	53,583	18,433
Use of property	49,435	49,435	61,234	11,799
Other revenue	-	-	15,575	15,575
Transfers in	-	-	-	-
Amounts Available for Appropriation	<u>764,385</u>	<u>764,385</u>	<u>914,768</u>	<u>150,383</u>
Charges to Appropriation (Outflows)				
State COPS grant	100,000	100,000	139,416	(39,416)
County Measure Z grant	75,000	75,000	34,375	40,625
General Fund	-	-	61,260	(61,260)
Public Safety - Police	175,000	175,000	235,051	(60,051)
General Government:				
City Administration	341,950	341,950	360,766	(18,816)
Public Safety - Fire	87,300	87,300	81,934	5,366
Public Works	165,140	249,665	170,187	79,478
Fire dept. reserve	-	-	-	-
Public works reserve	-	-	-	-
Town hall reserve	-	-	-	-
Transfers out	-	-	-	-
Total Charges to Appropriations	<u>769,390</u>	<u>853,915</u>	<u>847,938</u>	<u>5,977</u>
Excess (Deficit)	<u>\$ (5,005)</u>	<u>\$ (89,530)</u>	<u>\$ 66,830</u>	<u>\$ 156,360</u>

OTHER SUPPLEMENTARY INFORMATION

CITY OF TRINIDAD
 Combining Balance Sheet
 Nonmajor Governmental Funds
 Year Ended June 30, 2018

	Integrated Waste Mgmt	LCP Local Coastal Project #1	LCP Local Coastal Project #2	State Gas Tax Fund	Transportation Development Agency	Onsite Wastewater Treatment System	DOT Van Wycke Trail	Prop 84 Stormwater Grant	Total Nonmajor Funds
ASSETS									
Cash and investments	\$ 3,688	\$ -	\$ -	\$ 32,324	\$ 18,748	\$ -	\$ -	\$ -	\$ 54,760
Receivables	1,591	5,353	2,393	782	-	-	5,573	14,911	30,603
Total assets	\$ 5,279	\$ 5,353	\$ 2,393	\$ 33,106	\$ 18,748	\$ -	\$ 5,573	\$ 14,911	\$ 85,363
LIABILITIES									
Payables	\$ 37	\$ 4,949	\$ 485	\$ -	\$ -	\$ 788	\$ 5,573	\$ -	\$ 11,832
Cash overdrafts	-	1,295	1,908	-	-	12,482	175	14,911	30,771
Accrued expenses	1,528	-	-	-	-	-	-	-	1,528
Total liabilities	1,565	6,244	2,393	-	-	13,270	5,748	14,911	44,131
FUND BALANCES									
Total liabilities and fund balances	\$ 3,714	(891)	-	33,106	18,748	(13,270)	(175)	-	41,232
	\$ 5,279	\$ 5,353	\$ 2,393	\$ 33,106	\$ 18,748	\$ -	\$ 5,573	\$ 14,911	\$ 85,363

CITY OF TRINIDAD
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2018

	Integrated Waste Mgmt	LCP Local Coastal Project #1	LCP Local Coastal Project #2	State Gas Tax Fund	Transportation Development Agency	Onsite Wastewater Treatment System	DOT Van Wycke Trail	Prop 84 Stormwater Grant	Total Nonmajor Funds
REVENUE									
Grants awarded	\$ 5,000	\$ 13,919	\$ 2,392	\$ -	\$ 14,527	\$ -	\$ 20,129	\$ 14,911	\$ 70,878
Gas tax	-	-	-	15,881	-	-	-	-	15,881
Franchise fees	8,736	-	-	-	-	-	-	-	8,736
Planning fees	-	-	-	-	-	3,425	-	-	3,425
Investment earnings	-	-	-	83	51	-	-	-	134
Other revenue	1,338	-	-	-	-	-	-	-	1,338
Total revenue	15,074	13,919	2,392	15,964	14,578	3,425	20,129	14,911	100,392
EXPENDITURES									
General government	19,990	1,523	1,480	-	-	-	-	-	22,993
Capital improvements	-	12,396	912	-	4,693	6,104	20,129	14,911	59,145
Total expenditures	19,990	13,919	2,392	-	4,693	6,104	20,129	14,911	82,138
CHANGE IN FUND BALANCES									
Fund balances - beginning	(4,916)	-	-	15,964	9,885	(2,679)	-	-	18,254
Fund balances - end of year	8,630	(891)	-	17,142	8,863	(10,591)	(175)	-	22,978
	\$ 3,714	\$ (891)	\$ -	\$ 33,106	\$ 18,748	\$ (13,270)	\$ (175)	\$ -	\$ 41,232

DISCUSSION AGENDA ITEM

Wednesday, February 13, 2019

Item: Discussion/Decision regarding STR Committee Charter and Allocation of Staff Resources to the Committee

Background: Members of the STR Committee have requested clarification from the Council regarding the mission, structure, and goals of their group. The Charter was approved by the Council in April 2018. The Council appointed 4 members in November 2018, and the Planning Commission appointed one of their members to the Committee in January 19.

The Committee held its first meeting on January 30. Members provided questions/feedback to the City that it wasn't able to answer based on the original Charter and direction provided by the Council, such as;

- 1) Who is the designated Chairperson?
- 2) Will City Staff be required to attend?
- 3) Who will be taking minutes (member or staff)?
- 4) What is the focus, priorities, expectations?
- 5) What topics should be avoided?
- 6) How frequently will they meet?
- 7) How long will the committee serve?
- 8) Committee member term limits, etc...

Council has made this Committee a priority, but allocating Staff support has not been formally addressed. Requiring Staff attendance has budget implications as the meetings may be held after-hours and require either overtime, a flexed schedule, or time away from other pre-prioritized assignments. Staff typically provides basic services to all committees such as agenda & packet preparation, and public notification support. Attendance and minutes are duties that require approval from either the City Manager or Council as they impact work schedules and pre-approved budget priorities.

This is an opportunity for the Council to provide much needed clarification to this committee, and develop a system that will help guide the process of creating new committees in the future.

Recommended Action: Review and revise current charter, and allocate Staff resources to the STR Committee as needed.

Attachments: *STR Committee Charter*