



**THE CITY OF SEASIDE**

**MEASURE X ANNUAL PROGRAM  
COMPLIANCE REPORT**

**FISCAL YEAR 2024/2025**

**THE CITY OF SEASIDE**  
**MEASURE X ANNUAL PROGRAM COMPLIANCE REPORT**  
**FISCAL YEAR 2024/2025**

The City of Seaside Annual Program Compliance Report presents the City’s efforts and actions taken during the fiscal year (FY) 2024/2025 on the programing and use of Measure X to fund local roadway rehabilitation projects within the City of Seaside.

The City of Seaside received a Bond of approximately \$10,000,000 for improvements to various roadways as part of the Pavement Rehabilitation Project for both the design and construction elements. The Bond financing payments use Measure X Revenues, which are included in the Measure X Revenues in the table below.

The revenue earned in FY24/25 that was not expended by the end of the Fiscal Year will be carried over and applied to the projects programmed for FY25/26.

**CITY OF SEASIDE - FISCAL YEAR 2024/2025 BALANCE SHEET**

<b>REVENUES</b>	
Carryover from Previous Year*	\$1,747,806.12
Measure X Revenues	\$1,333,429.23
Earning on Interest	\$56,999.68
<b>TOTAL REVENUES:</b>	<b>\$3,138,235.00</b>
<b>EXPENDITURES – MEASURE X</b>	
FY 2022/2023 Pavement Rehabilitation (Construction)	\$ 518,048.89
Terrace Street Paving (Construction)	\$109,218.10
Fremont/Monterey Gap Closure (Construction)	\$104,774.55
FY 2024/2025 ADA Curb Ramp (Construction)	\$187,449.57
Traffic Calming – Hilby Avenue (Design & Construction)	\$363,486.40
Traffic Calming – San Pablo Calming (Design)	\$68,123.70
Traffic Calming – Coe Avenue (Design & Construction)	\$21,528.80
Pavement Management Program (Non-Construction)	\$ 23,321.25
Broadway Avenue Complete Streets Corridor Improvements Project (Design)	\$27,293.00
Debt Service – Measure X Bond	\$642,150.02
Audit Fee	\$2,575.00
Central Service Charge	\$294.00
<b>TOTAL EXPENDITURES:</b>	<b>\$2,068,263.28</b>
<b>TOTAL EXPENDITURES (MSR X AND BOND):</b>	<b>\$2,068,263.28</b>
<b>FUND BALANCE, END OF PERIOD (MSR X):</b>	<b>\$1,069,971.75</b>

\* FY 24/25 Audited Report

## **Project Details**

### **Title: FY 2022/2023 Pavement Rehabilitation**

**Description:**

The actions performed by City staff in fiscal year (FY) 24/25 included construction of the FY 2022/2023 Pavement Rehabilitation Project. Portions of the following residential roadway segments were overlaid with HMA: Flores Place, Flores Street, Grandview Street, Harding Street, Lincoln Street, Waring Street, Yosemite Street, Villanova Court, Metz Avenue and Velerton Court.

Construction began in August 2024 and was completed in May 2025. The scope of the work included base repairs, AC overlay, and accessibility improvements. The project is funded through Measure X, SB 1 funds and City General Funds.

**Benefits:** The project improves the overall PCI of the residential roadway network within the City. Overlays improve drivability and the quality of the roadway, and alleviate further pavement deterioration.

**Phase:** Construction – Complete

### **Title: Terrace Street Paving**

**Description:**

The actions performed by City staff in fiscal year (FY) 24/25 was the repaving of Terrace Street.

The design was completed in-house. The paving project began in February 2025 and was completed in April 2025. The scope of work included grinding of asphalt and repaving on Terrace Street between Olympia Avenue and Broadway Avenue and grinding of asphalt and repaving of half the block of Olympia Avenue west of Terrace Street. The project was funded through Measure X.

**Benefits:** The Project will improve the overall Pavement Condition Index (PCI) of the residential roadway network within the City, while enhancing roadway safety and drivability. The improvements provide smoother, more durable surfaces for motorists, cyclists, and pedestrians, supporting long-term maintenance and infrastructure reliability.

**Phase:** Construction – Complete

## **Title: Fremont/Monterey Gap Closure**

### **Description:**

The actions performed by City staff in fiscal year (FY) 24/25 included pedestrian improvements between Seaside High School and Fremont Boulevard and Monterey Road.

The design was completed in-house. Construction began in April 2025 and is estimated to be completed in early 2026. The scope of the work included constructing a sidewalk ramp leading to an existing dirt trail and an infill sidewalk wrapping up the hill from an existing curb ramp on the corner of Fremont Blvd and Monterey Road to the Seaside High School entrance gate. The work included relocating the drainage inlet, adjusting, lowering and working around utility boxes, and constructing a retaining wall adjacent to the sidewalk. The project was funded through Measure X.

**Benefits:** This project improves pedestrian safety and accessibility by providing a continuous sidewalk connection from Fremont Boulevard and Monterey Road to the Seaside High School entrance. The new sidewalk and ramp enhance walkability for students and residents and improve overall neighborhood connectivity.

**Phase:** Construction – completed in FY 25/26.

## **Title: FY 24/25 ADA Curb Ramp**

### **Description:**

The actions performed by City staff in fiscal year (FY) 24/25 included construction of ADA Curb Ramps citywide.

Design was completed in-house. Construction began in April 2025 and was completed in June 2025. The scope of the work included project management, and removal of non-compliant curb returns and replacement with accessible curb ramps per Caltrans A88A standard detail at 44 selected locations. The project was funded through the Community Development Block Grant (CDBG) Program and Measure X.

**Benefits:** This project enhances accessibility and safety for all pedestrians and ensures compliance with accessibility standards, promoting safe and equitable mobility.

**Phase:** Construction - Complete

## **Title: Hilby Avenue Traffic Calming Improvement Project**

### **Description:**

The actions performed by City staff in fiscal year (FY) 24/25 included construction of the comprehensive traffic calming plan for Hilby Avenue and Sonoma Avenue from Yosemite Street to Mescal Street. Additionally, parking lot striping was included.

Construction began in May 2025 and is scheduled to be completed in December 2025. The scope of the work included construction of asphalt speed cushions, slurry seal and striping and signage. The project is funded through Measure X, SB 1 funds and City General Funds.

**Benefits:** Construction of traffic calming measure along Hilby Avenue and Sonoma Avenue will reduce speeds and collisions and resulting in safety gains for the community.

**Phase:** Construction – In-progress

## **Title: Traffic Calming – Coe Avenue**

### **Description:**

In fiscal year (FY) 24/25 this traffic calming project on Coe Avenue was designed (in-house) and constructed to address ongoing issues with speeding and frequent collisions, improving safety for all roadway users.

The design was completed in-house. Construction began in March 2025 and was completed in June 2025. The scope of the work included advanced warning signs, signage, installing concrete K-Rail and restoring fencing along Coe Avenue. The project was funded through Measure X and General Funds.

**Benefits:** Alerts drivers of the upcoming curved roadway and protects nearby properties from reckless driving behavior.

**Phase:** Construction – Complete

## **Title: San Pablo Avenue Traffic Calming Improvement Project**

### **Description:**

The actions performed by City staff in fiscal year (FY) 24/25 included preparation of a comprehensive traffic calming plan for San Pablo Avenue from Mescal Street to General Jim Boulevard.

The final traffic-calming plan was approved in December 2023 with design beginning in 2024. Construction started on the project in August 2025. The scope of the work in the design phase includes three sets of asphalt speed cushions, slurry seal and striping and signage. The project is funded through Measure X and SB 1 funds.

Benefits: San Pablo Avenue is a residential roadway in the City, which has high rates of speeding. Construction of traffic calming measure along San Pablo Avenue will reduce speeds, increase visibility, and provide high visibility crosswalks, resulting in increased safety for the surrounding neighborhood.

Phase: Design – Complete. Construction – In-Progress.

### Title: **Pavement Management Program**

Description:

The ongoing expense of the Pavement Management Program in FY 24/25 was the cost of the annual subscription of StreetSaver, a pavement management system, and the 2024 Pavement Management Program Update.

The purpose of a Pavement Management Program (utilizing StreetSaver) is to track inventory, store work history and furnish budget estimates to optimize funding for improving the city's pavement system. A Program Update was conducted between October 2024 and June 2025. The scope of work included a reinspection of the arterial collector road segments, approximately 80 centerline miles, and a presentation of finding to City Council. Additionally, Measure X funds were used for the annual StreetSaver subscription. StreetSaver provides the City with a powerful Pavement Management System analysis tool to maintain our local streets and roads. The program is only funded through Measure X funds.

Benefits: This Pavement Management Program assists the City in its efforts to monitor treatments and track their effectiveness and help the City in setting future priorities and treatment policies.

Phase: Subscription costs and Program Update

### Title: **Broadway Avenue Complete Streets Corridor Improvements Project**

Description:

The actions performed by City staff in fiscal year (FY) 24/25 included design of the Broadway Avenue Complete Streets Corridor Improvements Project. The project will implement a road diet on Broadway Avenue from Fremont Boulevard to General Jim Boulevard, reducing Broadway Avenue from a 4-lane roadway to a 2-lane roadway with curb extensions, bike lanes, roundabouts, and crosswalks. Improvements on Yosemite Street will be bicycle pavement markings and signage.

Design for the project began in September 2023, with construction anticipated to begin in Spring 2026. In FY 2024/25, staff contracted plan review services to assist with reviewing the final design plans in preparation for construction. The contracted work included review of the 60%, 95%, and 100% plan submittals. The project is funded through Measure X, Active Transportation Program (ATP), and Regional Surface Transportation Program (RSTP) funds.

Benefits: The Project will enhance safety and mobility for all users by calming traffic, adding protected bike lanes, improving pedestrian crossings, and creating safer intersections. These

improvements will promote walking and biking, reduce collisions, and support a more connected and accessible transportation network for the community.

Phase: Design-Complete.

### List of Attachments

The following Attachments are included in the Annual Program Compliance Report:

ATTACHMENT 1: Annual Independent Audit

ATTACHMENT 2: Five-Year Capital Improvement Program

ATTACHMENT 3: Pavement Management Program Report

ATTACHMENT 4: Project Photos

**ATTACHMENT 1**  
**ANNUAL INDPENDENT AUDIT**

**CITY OF SEASIDE**

**TRANSPORTATION SAFETY AND  
INVESTMENT PLAN ACCOUNT FUND  
BASIC FINANCIAL STATEMENTS**

**WITH INDEPENDENT AUDITOR'S REPORTS**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2025**

This Page Left Intentionally Blank

**CITY OF SEASIDE  
TRANSPORTATION SAFETY AND INVESTMENT PLAN ACCOUNT FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**TABLE OF CONTENTS**

Independent Auditor’s Report .....	1
Basic Financial Statements:	
Balance Sheet .....	3
Statement of Revenues, Expenditures, and Changes in Fund Balance .....	4
Notes to the Financial Statements .....	5
Independent Auditor’s Report on Compliance with TAMC Ordinance No 2016-01 – Transportation Safety and Investment Plan (TAMC PLAN) .....	7
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	11

This Page Left Intentionally Blank

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of the City of Seaside, California (City) Transportation Safety and Investment Plan Account Fund (Fund) as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Fund as of June 30, 2025, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

#### *Emphasis of Matter*

As discussed in Note 1, the financial statements present only the Fund and do not purport to, and do not, present fairly the financial position of the City of Seaside, as of June 30, 2025 or the changes in its financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### *Responsibilities of Management for the Financial Statements*

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

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2025, on our consideration of the Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fund's internal control over financial reporting and compliance.

*Maze & Associates*

Pleasant Hill, California  
November 7, 2025

**CITY OF SEASIDE  
TRANSPORTATION SAFETY AND INVESTMENT PLAN ACCOUNT FUND  
BALANCE SHEET  
JUNE 30, 2025**

**ASSETS**

Cash and Investments	\$	717,272
Due from other governments		<u>352,700</u>
 Total Assets	 \$	 <u><u>1,069,972</u></u>

**LIABILITIES**

Accounts payable	\$	<u>-</u>
 Total Liabilities		 <u>-</u>

**FUND BALANCES**

Restricted		<u>1,069,972</u>
 Total Fund Balances		 <u>1,069,972</u>
Total Liabilities and Fund Balances	\$	<u><u>1,069,972</u></u>

See accompanying Notes to the Financial Statements

**CITY OF SEASIDE  
TRANSPORTATION SAFETY AND INVESTMENT PLAN ACCOUNT FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2025**

<b>REVENUES</b>	
Transportation Safety Taxes	\$ 1,333,429
Interest Revenue	<u>56,999</u>
Total Revenues	<u>1,390,428</u>
 <b>EXPENDITURES</b>	
Transfers to City of Seaside for Bond payment and capital projects	2,065,394
Reporting and Implementation	<u>2,869</u>
Total Expenditures	<u>2,068,263</u>
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	 (677,835)
 Fund Balances - Beginning of Year	 <u>1,747,807</u>
 <b>FUND BALANCES - END OF YEAR</b>	 <u><u>\$ 1,069,972</u></u>

See accompanying Notes to the Financial Statements

**CITY OF SEASIDE**  
**TRANSPORTATION SAFETY AND INVESTMENT PLAN ACCOUNT FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City of Seaside Transportation Safety and Investment Plan Account Fund are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units (GAAP). The Activities' reporting entity applies all relevant *Governmental Accounting Standards Board* (GASB) pronouncements.

***Reporting Entity***

The City of Seaside receives Measure X funding from the Transportation Agency of Monterey County for the purpose of street and road infrastructure improvements. In addition, Measure X funds can be utilized to match grants, loans, programs, and pay annual debt service to fund eligible approved bonds for local road maintenance or safety projects. The financial statements present only the City of Seaside Transportation Safety and Investment Plan Account Fund and do not purport to, and do not present, the City's financial position and changes in financial position. The City of Seaside's basic financial statements are available from the City's website at <http://www.ci.seaside.ca.us/190/Budget-Financial-Statements>.

***Basis of Accounting***

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The City of Seaside Transportation Safety and Investment Plan Account Fund is presented as a governmental fund type. Governmental funds are accounted for using a current financial resources measurement focus. The application of this measurement focus provides that, in general, only current assets and current liabilities are present on the balance sheet. Operating statements of these funds present revenues and expenditures.

The modified accrual basis of accounting is used for all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available). Measurable means that the amount of the transaction can be determined. Available means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For Measure X Funds, the City considers revenues to be available if they are collected within 120 days of the end of the current fiscal period, in order to capture all revenues related to the current fiscal year.

Expenditures of governmental funds are generally recognized when the related fund liability is incurred.

**NOTE 2 – CASH DEPOSITS**

The City follows the practice of pooling cash and investments for all funds under its direct daily control. Interest earned on pooled cash and investments is allocated periodically to the various funds based on average cash balances. Detailed disclosure regarding the City's investments of cash is included in the City of Seaside basic financial statements.

**CITY OF SEASIDE  
TRANSPORTATION SAFETY AND INVESTMENT PLAN ACCOUNT FUND  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 3 – MAINTENANCE OF EFFORT**

The Measure X Master Programs Funding Agreement between the City of Seaside and the Transportation Agency of Monterey County, as amended, requires that the City must expend each fiscal year from its general fund for street and highway purposes an amount not less than the annual average of its expenditures from its general fund during the 2009-10, 2010-11, and 2011-12 fiscal years, but not less than what was expended in 2016-17 (when Measure X passed), as reported to the State of California Controller pursuant to Streets and Highways Code section 2151 ("Maintenance of Effort"). This baseline amount will be indexed annually to the Engineering News Record construction index.

Maintenance of Effort: \$791,380

Total expenditures from the general fund for street and highway purposes for the fiscal year ended June 30, 2025 was \$3,202,201. The City was in compliance with the Maintenance of Effort requirement of the Measure X Master Programs Funding Agreement between the City of Seaside and the Transportation Agency for Monterey County.

**INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE WITH TAMC ORDINANCE NO. 2016-01  
TRANSPORTATION SAFETY AND INVESTMENT PLAN (TAMC PLAN)**

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

**Report on Compliance for TAMC PLAN**

***Opinion on Compliance for TAMC Plan***

We have audited the City of Seaside, California (City) Transportation Safety and Investment Plan Account Fund's (Fund) compliance with the requirements of laws, regulations, contracts, and grants specified in the Transportation Agency for Monterey County's (TAMC) Ordinance No. 2016-01 Transportation Safety and Investment Plan (TAMC Plan)) and in the Measure X Master Programs Funding Agreement between TAMC and the City (Measure X Agreement) that could have a direct and material effect on the Fund for the year ended June 30, 2025.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Fund for the year ended June 30, 2025.

***Basis for Opinion on the TAMC Plan***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards), and requirements specified in the Funding Agreement. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the TAMC Plan. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the TAMC Plan.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards and requirements specified in the Funding Agreement will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the TAMC Plan as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and the Funding Agreement, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the requirements referred to above, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the TAMC Plan on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the TAMC Plan that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements, specified in TAMC Ordinance and Measure X Agreement. Accordingly, this report is not suitable for any other purpose.

*Maze & Associates*

Pleasant Hill, California  
November 7, 2025

This Page Left Intentionally Blank

**INDEPENDENT AUDITOR'S REPORT ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the City of Seaside, California (City) Transportation Safety and Investment Plan Account Fund (Fund) as of and for the year ended June 30, 2025, and have issued our report thereon dated November 7, 2025.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Fund's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Fund's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance that are required to be reported under *Governmental Audit Standards*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fund's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Maze & Associates*

Pleasant Hill, California  
November 7, 2025

**ATTACHMENT 2**  
**FIVE-YEAR CAPITAL IMPROVEMENT**  
**PROGRAM**

**CITY of SEASIDE** **Attachment 2**  
**MEASURE X FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM**  
**FOR FISCAL YEARS 2025/2026– 2029/2030**

**YEAR 1 (FY25/26)**

Project	Description & Phase	Total Cost	Measure X	PCI
2023 Pavement Rehabilitation (Carry over)	Construction Complete, final payment processed in FY25/26.	\$3,165,145	\$341,500	<60
2025 Pavement Rehabilitation (Carry Over)	Design & Construction: Rehabilitate deteriorated roadway sections within the City	\$1,770,000	\$380,000	<60
Street Sign Upgrades	Replacement of regulatory signs citywide.	\$56,500	\$56,500	NA
Sidewalk Program	Sidewalk repair citywide	\$140,000	\$140,000	NA
Fremont/Monterey Gap Closure	Construction – sidewalk ramp and infill sidewalk wrapping hillside from corner of Fremont Blvd. and Monterey Rd to the Seaside High School entrance gate.	\$250,000	\$155,225	NA
Hilby Avenue Traffic Calming (Carry Over)	Construction – traffic calming measure on Hilby Avenue from General Jim Moore Blvd. to Canyon Del Rey Blvd.	\$1,784,603	\$870,900	NA
San Pablo & Baker Street Traffic Calming (Carry Over)	Construction: Traffic calming measures on San Pablo, Mescal St to General Jim Moore Blvd.	\$1,306,390	\$370,000	NA
Street Striping	Striping improvements citywide	\$210,000	\$210,000	NA
Pavement Management Program	Update the StreetSaver database.	\$30,880	\$30,880	NA
Broadway Complete Street Corridor Improvements	PSE final completion of bid documents and reporting requirements.	\$16,080,000	\$42,700	NA
Fremont – Broadway Intersection	Design of curb ramp and signal improvements at the intersection.	\$50,000	\$50,000	NA
<b>Totals:</b>		<b>\$24,843,518</b>	<b>\$2,647,705</b>	

**CITY of SEASIDE**  
**MEASURE X FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM**  
**FOR YEARS 2025/26– 2027/28**

**YEAR 2 (FY 26/27)**

Project	Description & Phase	Total Cost	Measure X	PCI
2026 Pavement Rehabilitation	Design & Construction: Rehabilitate deteriorated roadway sections within the City	\$1,000,000	\$300,000	<60
Sidewalk Program	Sidewalk repair citywide	\$300,000	\$300,000	NA
Totals:		\$1,300,000	\$600,000	

**YEAR 3 (FY 27/28)**

Project	Description & Phase	Total Cost	Measure X	PCI
2027 Pavement Rehabilitation	Design & Construction: Rehabilitate deteriorated roadway sections within the City	\$1,000,000	\$300,000	<60
Sidewalk Program	Sidewalk repair citywide	\$300,000	\$300,000	NA
Totals:		\$1,300,000	\$600,000	

**YEAR 4 (FY 28/29)**

Project	Description & Phase	Total Cost	Measure X	PCI
2028 Pavement Rehabilitation	Design & Construction: Rehabilitate deteriorated roadway sections within the City	\$1,000,000	\$300,000	<60
Sidewalk Program	Sidewalk repair citywide	\$300,000	\$300,000	NA
Totals:		\$1,300,000	\$600,000	

**YEAR 5 (FY 29/30)**

Project	Description & Phase	Total Cost	Measure X	PCI
2029 Pavement Rehabilitation	Design & Construction: Rehabilitate deteriorated roadway sections within the City	\$1,000,000	\$300,000	<60
Sidewalk Program	Sidewalk repair citywide	\$300,000	\$300,000	NA
Totals:		\$1,300,000	\$600,000	

**DEFINITIONS OF REQUESTED INFORMATION:**

1. Project: The title of the project to receive Measure X funding.
2. Description & Phase: A general description of the project and the phase (e.g. Environmental; Design; Right-of-Way; or Construction) that will be funded in the given year.
3. Total Cost: The total cost of the project.
4. Measure X: The amount of Measure X funding that will be expended on the project.
5. PCI: The Pavement Condition Index for the roadway, from the local jurisdiction’s Pavement Management Program.

**ATTACHEMENT 3**  
**PAVEMENT MANAGEMENT PROGRAM REPORT**



**ENGINEERING & PUBLIC WORKS DEPARTMENT**

440 Harcourt Avenue  
Seaside, CA 93955  
www.ci.seaside.ca.us

Telephone 831-899-6835  
Fax 831-899-6211

December 4, 2025

To: Todd Muck  
Executive Director  
Transportation Agency for Monterey County  
55-B Plaza Circle  
Salinas, CA 93901

**Re: Pavement Management Program Annual Report Letter**

The City of Seaside confirms that it has a Pavement Management Program that conforms to the criteria established by the Transportation Agency for Monterey County and included in the Measure X Agreement with the Local Agency. An approved Pavement Management Program must be in place to be eligible for Measure X funds.

The Pavement Management Program utilizes a software system developed by:

Metropolitan Transportation Commission StreetSaver  
 Other : \_\_\_\_\_

The system was updated by PEI and contains, at a minimum, the following elements:

- Inventory of all existing pavements under the local agency jurisdiction:

Centerline miles: 80.05 miles  
Total lane miles (or equivalent units): 152.92 miles  
The last update of the inventory was completed on: November 2024

- Pavement Condition Index (PCI) 54
- Identification of sections of roadways brought up to acceptable PCI levels for the current year.

Waring Street – Hilby Avenue to Broadway Ave	PCI= 100
Flores Place – Waring Street to Flores Street	PCI= 100
Flores Street – Broadway Avenue to La Salle Avenue	PCI= 100
Grandview Avenue – Luxton Street – Circle Avenue	PCI= 100
Harding Street – Elm Avenue to Mingo Avenue	PCI= 100
Yosemite Street – Broadway Avenue to Mingo Avenue	PCI= 100
Lincoln Street – San Pablo Avenue to La Salle Avenue	PCI= 100
Villanova Court – Yosemite Ave to End	PCI= 100
Velerton Court – Yosemite Ave to End	PCI= 100
Calaveras Street – Sonoma Avenue to Elm Avenue	PCI= 100

Alhambra Street – Hamilton Avenue to Sonoma Avenue	PCI= 100
Tierra Street – Williams Avenue to Hilby Avenue	PCI= 100
Carson Street – Kimball Avenue to End	PCI= 100
Isabelle Court – Kimball Avenue to End	PCI= 100
Wanda Avenue – Virginia Street to End	PCI= 100
Palm Avenue – 360 feet west of Terrace Street	PCI= 100
Terrace Avenue – Palm Avenue to Elm Avenue	PCI= 100
Lightfighter Drive – General Jim Moore to Hwy 1	PCI= 63

- Estimated budget needs to rehabilitate or replace deficient sections for the current year and the next three years: \$138,147,240.00 (Unconstrained Needs)

You may direct any questions regarding the system to Leslie Llantero at (831) 899-6832, [lllantero@ci.seaside.ca.us](mailto:lllantero@ci.seaside.ca.us), or myself at (831) 899-6884.

Sincerely,

---

Thomas Korman, Public Works Director/City Engineer

**ATTACHMENT 4  
PROJECT PHOTOS**

**PROJECT PHOTOS**

**FY 2022/2023 PAVEMENT REHABILITATION**

**Grandview**

**Before**



**After**



**Lincoln**

**Before**



**After**



Yosemite  
Before



After



**2024/2025 ADA CURB RAMP**

**BEFORE**



Hamilton Avenue and Alhambra Street



Amador Avenue and Calaveras Street

**AFTER**



Hamilton Avenue and Alhambra Street



Amador Avenue and Calaveras Street

**TRAFFIC CALMING - HILBY AVENUE**

**BEFORE**

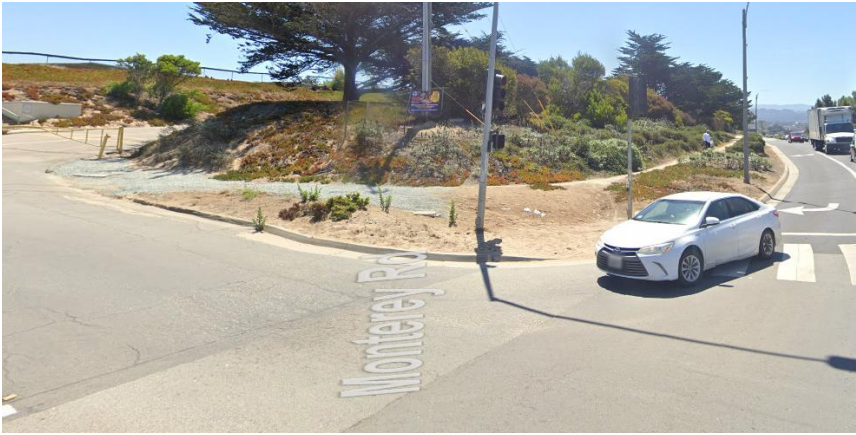


**AFTER**



**FREMONT/MONTEREY GAP CLOSURE**

**BEFORE**



**AFTER**



**TRAFFIC CALMING – COE AVENUE**

**BEFORE**



**AFTER**



**TERRACE STREET PAVING**

**Before**



**After**

