



Support Material Agenda Item No. 3

Independent Taxpayer Oversight Committee Meeting (ITOC)

January 12, 2016

1:30 p.m.

Location:

San Bernardino Associated Governments
Board Room – First Floor Lobby
1170 W. 3rd Street, San Bernardino, CA

3. Measure I 2010 – 2040 Maintenance of Effort Base Year Levels

Review the proposed Measure I 2010-2040 Maintenance of Effort Base Year Levels and provide comments as appropriate for the SANBAG Board of Directors.

The Summary of Proposed Measure I Maintenance of Effort Base Year Levels information is being provided separately for your review.

ATTACHMENT 1

Summary of Proposed Measure I Maintenance of Effort Base Year Levels - January 2016*

Agency	Total FY08/09 General Fund Expenditures	Proposed Deductions	Proposed Base Year Level	Reason for Deductions
Apple Valley	\$0	\$0	\$0	N/A
Chino	\$1,288,726	\$905,159	\$383,567	Costs for overhead/admin, planning, and land development
Chino Hills	\$3,687,099	\$3,546,786	\$140,313	General engineering/admin, GF loan to MSI, GF loan to CFD
Colton	\$2,747,602	\$1,726,472	\$1,021,130	General Admin, Gas Tax Transfer, special project
Fontana	\$12,732,582	\$10,830,751	\$1,901,831	General engineering/admin, GF loan to MSI, transfers not expended
Hesperia	\$884,281	\$854,852	\$29,429	Costs for overhead/admin
Highland	\$1,394,717	\$1,394,717	\$0	Gas tax reimburses general fund expenditures
Loma Linda	\$1,071,403	\$886,777	\$184,626	General admin, Transfers Gas Tax and Traffic Safety
Needles	\$994,141	\$567,559	\$426,582	Costs for overhead/admin and transfers from Gas Tax
Ontario	\$7,188,501	\$2,973,942	\$4,214,559	Costs for overhead/admin, special Projects, gas tax transfers
Rancho Cucamonga	\$4,566,471	\$3,459,465	\$1,107,006	FY08/09 - FY12/13 Costs for overhead/admin and salaries combined with Parks Dept
	\$2,318,585	\$92,828	\$2,225,757	FY13/14 - 2040 Costs for overhead/admin
Twentynine Palms	\$29,001	\$29,001	\$0	Costs for overhead/admin
Victorville	\$2,164,331	\$2,164,331	\$0	Costs for overhead/admin and incorrect fund coding
Yucca Valley	\$261,265	\$261,265	\$0	Costs for overhead/admin and emergency snow removal project
County of San Bernardino	\$449,355	\$449,355	\$0	special project

* The following jurisdictions will be presented at a future ITOC meeting as the submittals are under internal review:

- | | | |
|-----------------|-------------|------------------|
| - Adelanto | - Montclair | - San Bernardino |
| - Barstow | - Redlands | - Upland |
| - Big Bear Lake | - Rialto | - Yucaipa |
| - Grand Terrace | | |

Town of Apple Valley
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
 Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
 (Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
1. Project #1	\$ -	\$ -					
2. Project #2	\$ -	\$ -					
Maintenance Projects:							
1. Project #1	\$ -	\$ -					
2. Project #2	\$ -	\$ -					
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
	\$ -	\$ -					
Expenditure Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
1. Project #	\$ -	\$ -	
2. Project #	\$ -	\$ -	
Maintenance Projects:			
1. Project #	\$ -	\$ -	
2. Project #	\$ -	\$ -	
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ -	\$ -	
Deduction Totals	\$ -	\$ -	

Total GF Expenditures	\$ -
Minus Deductions	\$ -
MOE Base Year	\$ -

Note: Town does not use General Fund for transportation

City of Chino
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
 Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
 (Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
1. 8728-Traffic Signal Modification-Riverside Dr & 3rd St	\$ 65,519						\$ 65,519
2. 8742-Traffic Control Center	\$ 5,292					\$ 5,292	
3. 8743-Traffic Signal Upgrade Citywide	\$ 251,302		\$ 251,302				
4. 8764-Traffic Signal Back-up Battery System	\$ 69,005		\$ 69,005				
5. 8771-Street Rehabilitation FY 2007-08	\$ 1,568,929	\$ 383,567		\$ 978,068	\$ 150,000	\$ 25,563	\$ 31,731
6. 8772-Street Imp-Anderson & Central	\$ 12,630		\$ 12,630				
7. 8773-Street Imp-Francis Ave	\$ 7,422		\$ 7,422				
8. 8774-Traff Sig Upgrade-Chino Ave & Pipeline	\$ 20,236		\$ 20,236				
9. 8775-Traff Sig Modif-Mountain & Schaefer	\$ 14,563		\$ 14,563				
10. 8776-Traff Sig Phasing-Central & CH Parkway	\$ 4,568		\$ 4,568				
11. 8777-Traff Sig Modif-Central Ave & Walnut	\$ 6,891		\$ 6,891				
12. 8778-Crosswalk Improvements	\$ 51,298		\$ 48,500		\$ 2,798		
13. 8780-Street Rehab FY 2008-09	\$ 1,231		\$ 1,231				
14. 8783-Chino Ave Street Imp-9th Street	\$ 1,854		\$ 1,854				
15. 8790-Traff Sig-Kimball Ave & MillCreek	\$ 4,690					\$ 4,690	
16. 9700-Congestion Mitigation Air Quality Project	\$ 50,948				\$ 50,948		
Maintenance Projects:							
1. 7164-Asphalt/Pavement	\$ 763,605		\$ 175,000			\$ 588,605	
2. 7165-Concrete Maintenance	\$ 275,971		\$ 165,976			\$ 109,995	
3. 7168-Residential Street Overlay	\$ 638,225		\$ 175,000			\$ 463,225	
4. 7162-Traffic Control	\$ 676,750				\$ 676,750		
5. 7163-Right of Way Maintenance	\$ 766,502				\$ 766,502		
6. 7161-Transportation Engineering	\$ 279,856					\$ 279,856	
7. 7166 -Transportation Planning-General Funded	\$ 182,390	\$ 182,390				\$ 182,390	
8. 7000-Public Works Administration-General Funded	\$ 175,593	\$ 175,593				\$ 175,593	
8. 7010 -Land Development-General Funded	\$ 547,176	\$ 547,176				\$ 547,176	
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
Expenditure Totals	\$ 6,442,446	\$ 1,288,726	\$ 954,178	\$ 978,068	\$ 1,646,998	\$ 2,382,385	\$ 97,250

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
1. Project #			
2. Project #			
Maintenance Projects:			
1. 7166-Transportation Planning	\$ 182,390	\$ 182,390	This program does not reflect any Transportation Project or Maintenance
2. 7000-PW Administration	\$ 175,593	\$ 175,593	This program does not reflect any Transportation Project or Maintenance
3. 7010-Land Development	\$ 547,176	\$ 547,176	This program does not reflect any Transportation Project or Maintenance
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ -	\$ -	
Deduction Totals	\$ 905,159	\$ 905,159	

Total GF Expenditures	\$ 1,288,726
Minus Deductions	\$ 905,159
MOE Base Year	\$ 383,567

City of Chino Hills
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
 Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
 (Rounded to nearest dollar)

Column added
for reference

Project Expenditures Included in General Ledger	City Proj. No.	Total Project Cost	Funding Breakdown					
			General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:								
Peyton Drive/Eucalyptus Avenue Project	800129	\$ 878,800	\$ 876,400	\$ 2,400				
Fairfield Ranch Road Ph 2	800364	\$ 1,000					\$ 1,000	
LS Infrastructure Improvements - Ph 2	S06002	\$ 90,000	\$ 9,000		\$ 81,000			
Government Center - Ring Road & A Street	S06010		\$ 25,000	\$ 116,400				
Carbon Canyon Road Widening	S07002	\$ 3,900					\$ 3,900	
LS Infrastructure Improvements - Ph 1B	S07007	\$ 58,100			\$ 1,800		\$ 56,300	
Chino Hills Bike Lane Demarcation	S07010	\$ 83,100		\$ 35,000		\$ 48,100		
LS Infrastructure - SRTS	S07011	\$ 64,600			\$ 64,600			
Overlay/Slurry Seal Program (Annual)	S08002	\$ 1,052,800		\$ 1,052,800				
Pine Ave Extention	S08005	\$ 300		\$ 300				
New Traffic Signal (Slate Dr & BRR)	S09001	\$ 188,600		\$ 188,600				
Street Improvement Program (Annual)	S09003	\$ 6,700					\$ 6,700	
Maintenance Projects:								
Storm System Maintenance		\$ 60,404	\$ 60,404					
Street Maintenance		\$ 70,909	\$ 70,909					
Circulation Enhancement Program	S09004						\$ 16,300	
Sidewalk Program	S09005			\$ 120,000				
Driver Feedback Signs	S09007					\$ 22,300		
Public Facilities & Operations Administrative Overhead Not Allocated to Specific Projects:			\$ 1,821,656					
Engineering Administrative Overhead Not Allocated to Specific Projects:			\$ 823,730					
Expenditure Totals		\$ 2,559,213	\$ 3,687,099	\$ 1,515,500	\$ 147,400	\$ 70,400	\$ 84,200	\$ -

City of Chino Hills (cont.)

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	City Project No.	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:				
Peyton Drive/Eucalyptus Avenue Project	800129		\$ 876,400	General fund (bond revenue) advanced funds used due to construction timing. General fund has since been reimbursed using funds from SANBAG under Project Advancement Agreement (Measure I Valley Arterial Subprogram)
Government Center - Ring Road & A Street	S06010		\$ 25,000	General fund (bond revenue) advanced funds - associated with Government Center project (reimbursed with CFD revenues)
Maintenance Projects:				
1. Project #				
2. Project #				
Public Facilities & Operations Administrative Overhead Not Allocated to Specific Projects:				
			\$ 1,821,656	
Engineering Administrative Overhead Not Allocated to Specific Projects:				
		\$ -	\$ 823,730	
Deduction Totals		\$ -	\$ 3,546,786	

Total GF Expenditures	\$ 3,687,099
Minus Deductions	\$ 3,546,786
MOE Base Year	\$ 140,313

City of Colton
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
 Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
 (Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
1. Agua Mansa/Rancho Ave. Traffic Signal Project	\$ 188,982					\$ 188,982	
2. 8th Street Improvement Project	\$ 252,245		\$ 252,245				
3. No Street Left Behind Project - Phase 1A	\$ 689,990		\$ 645,569				\$ 44,421
4. North Colton Sidewalk Improvement	\$ 270,433		\$ 187,147		\$ 83,286		
5. Mt. Vernon Ave. Drop-off Zone Project	\$ 101,280					\$ 101,280	
6. Paul J Rogers Bus Drop-off Zone	\$ 104,665	\$ 2,936	\$ 101,729				
Maintenance Projects:							
7. Citywide Striping Project	\$ 76,837		\$ 76,837				
8. Street Maintenance	\$ 1,919,589	\$ 1,919,589					
9. Traffic Signal Maintenance	\$ 88,605	\$ 88,605					
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
		\$ 736,472					
Expenditure Totals	\$ 3,692,626	\$ 2,747,602	\$ 1,263,527	\$ -	\$ 83,286	\$ 290,262	\$ 44,421

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
1. Mt. Vernon Ave. Drop-off Zone Project	\$ 101,280		Special Project to provide drop-off zone for Teen Center Project
2. Project #			
Maintenance Projects:			
1. Street Maintenance	\$ 990,000	\$ 990,000	Gas Tax fund used for street maintenance
2. Project #			
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ -	\$ 736,472	
Deduction Totals	\$ 1,091,280	\$ 1,726,472	

Total GF Expenditures	\$ 2,747,602
Minus Deductions	\$ 1,726,472
MOE Base Year	\$ 1,021,130

City of Fontana
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
(Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
1. #3006 Cherry: Jurupa to Slover (SANBAG No. C07059)		\$ 76,285					\$ 172,206
2. #3014 Foothill: East to Cherry (SANBAG No. C07060)		\$ 6,571					\$ 1,535,404
3. #3016 Jurupa: Ph I/Etiwanda-Sierra (SANBAG No. C07062)		\$ 3,317,670				\$ 1,564,942	\$ 1,126,685
4. #3087 1-10/Cherry Interchange (SANBAG No. C08055)		\$ 10,995				\$ 69	
5. #3088 1-10/Citrus Interchange (SANBAG No. C08053)		\$ 8,674				\$ 1,239,235	
6. #3117 Citrus: Jurupa to Slover		\$ 559					
7. #3249 Citrus: Ceres to Whittram		\$ 286,117					
8. #3902 1-10/Alder Interchange		\$ 41,956				\$ 12,487	
Maintenance Projects:							
1. #4103 Pavement Rehabilitation		\$ 406,892					
2. Storm Drain Maintenance		\$ 64,135					
3. Sign Maintenance		\$ 45,782					
4. Street Paint and Striping		\$ 42,298					
5. Street Maintenance		\$ 5,271,613					
6. Street Sweeping		\$ 457,543					
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
		\$ 2,695,492					
Expenditure Totals	\$ -	\$ 12,732,582	\$ -	\$ -	\$ -	\$ 2,816,733	\$ 2,834,295

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
1. #3006 Cherry: Jurupa to Slover (SAN BAG No. C07059)		\$ 76,285	GF loan to DIF share
2. #3014 Foothill: East to Cherry (SAN BAG No. C07060)		\$ 6,571	GF loan to DIF share
3. #3016 Jurupa: Ph I/Etiwanda-Sierra (SAN BAG No. C07062)		\$ 3,317,670	GF loan to DIF share
4. #3087 1-10/Cherry Interchange (SAN BAG No. C08055)		\$ 10,995	GF loan to DIF share
5. #3088 1-10/Citrus Interchange (SANBAG No. C08053)		\$ 8,674	GF loan to DIF share
Maintenance Projects:			
3. Sign Maintenance		\$ 5,726	Non-Street Signs. Signs are related to parks, community centers, etc.
5a. Street Maintenance		\$ 4,650,000	Transfers out to Recycled Water Design, Council Chambers, and Pavement Rehab.
5b. Street Maintenance		\$ 16,797	Actual expenditures are included in specific project listings.
6. Street Sweeping		\$ 42,541	Motorpool Allocation - Capital Recovery Costs
6. Street Sweeping		\$ 42,541	Parking Lot Street Sweeping
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ -	\$ 2,695,492	
Deduction Totals	\$ -	\$ 10,830,751	

Total GF Expenditures	\$ 12,732,582
Minus Deductions	\$ 10,830,751
MOE Base Year	\$ 1,901,831

City of Hesperia
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
 Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
 (Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
1. 8th Avenue (Pedestrian Paseo)		\$ 2,480			\$ 2,480		
2. Main Street Widening (Cataba & Mesa Linda)		\$ 5,844			\$ 5,844		
3. Cottonwood Ave. Widening		\$ 6,233			\$ 6,233		
4. Arrowhead Lake Rd Widen-Rock Springs to City limits		\$ 3,891			\$ 3,891		
5. 7th Avenue - Widen with full Imps.		\$ 1,404			\$ 1,404		
6. H-02 drain line (Storm Drain Project)		\$ 642			\$ 642		
7. Waterline topo, Mojave Yard, & Rancho Cal Zone 5		\$ 943			\$ 943		
Maintenance Projects:							
1. CL monumentation protection.		\$ 7,992			\$ 7,992		
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
		\$ 854,852					
Expenditure Totals	\$ -	\$ 884,281	\$ -	\$ -	\$ 29,429	\$ -	\$ -

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
Maintenance Projects:			
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ -	\$ 854,852	These are costs for City Engineering staff including: salaries & benefits (\$659,628), office supplies (\$3,808), uniform (\$329), fuel (\$5,221), equipment under capital limit (\$1,948), utilities (\$9,112), contracted services for housing and construction maps and stakes (\$128,004 + 5,296), SANBAG dues (\$9,806), City-wide work order system (\$10,210), CMP costs (\$3,500), GIS and computer (\$7,836), dues/memberships (\$1,758), staff training (\$4,553), education (\$230), and vehicle maintenance (\$3,613).
Deduction Totals	\$ -	\$ 854,852	

Total GF Expenditures	\$ 884,281
Minus Deductions	\$ 854,852
MOE Base Year	\$ 29,429

City of Highland
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
 Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
 (Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
1. Project OLA 08-001	326,156			\$ 270,290		\$ 55,866	
2. Project 2004-03 (Indian Gaming Grant #1)	1,133,553				\$ 1,133,553		
3. Project 2006-02	355,407				\$ 317,602	\$ 37,805	
4. Project BRG 07-001 Base Line Bridge	134,451			\$ 134,451			
5. Project BRG 04-04 Boulder Bridge (HBRR)	10,266			\$ 10,266			
6. Project BRG 04-05 Greenspot Bridge (HBRR)	59,087			\$ 59,087			
7. Project 2004-03 (Indian Gaming Grant #2)	91,865				\$ 91,865		
8. Project STR 07-002 (IVDA)	23,575						\$ 23,575
9. Project 2008-03	232,380				\$ 54,964	\$ 29,639	\$ 147,777
10. Grant projects non-reimbursed (written off)	(28,617)				\$ (28,617)		
11. Project 2002-17	26,600					\$ 26,600	
12. Project 2002-05	2,017					\$ 2,017	
Maintenance Projects:							
1. Gas Tax expenditures accounted for in the Gen Fund	6,954	\$ 6,954					
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
	1,689,291	\$ 1,387,763				\$ 301,528	
Expenditure Totals	\$ 4,062,985	\$ 1,394,717	\$ -	\$ 474,095	\$ 1,569,366	\$ 453,455	\$ 171,352

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
1			
Maintenance Projects:			
1. Gen Fund expenditures reimbursed by Gas Tax		\$ 6,954	This \$6,954 was reimbursed by the Gas Tax fund.
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ 1,689,291	\$ 1,387,763	This \$1,387,763 was reimbursed by the Gas Tax fund.
Deduction Totals	\$ 1,689,291	\$ 1,394,717	

Total GF Expenditures	\$ 1,394,717
Minus Deductions	\$ 1,394,717
MOE Base Year	\$ -

City of Loma Linda
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
 Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
 (Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
1. Project #1							
2. Project #2							
Maintenance Projects:							
1. Traffic Safety		\$ 223,355					
2. Street Maintenance		\$ 597,879					
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
		\$ 250,169					
Expenditure Totals	\$ -	\$ 1,071,403	\$ -	\$ -	\$ -	\$ -	\$ -

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
1. Project #			
2. Project #			
Maintenance Projects:			
1. Traffic Safety		\$ 166,803	Transfer from Traffic Safety Fund
2. Street Maintenance		\$ 469,805	Transfer from Gas Tax
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ -	\$ 250,169	
Deduction Totals	\$ -	\$ 886,777	

Total GF Expenditures	\$ 1,071,403
Minus Deductions	\$ 886,777
MOE Base Year	\$ 184,626

City of Needles
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
 Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
 (Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
Public Works	\$ 700,402	\$ 700,402				\$ 700,402	
Sanitation (street sweeping)	\$ 173,895	\$ 173,895				\$ 173,895	
Maintenance Projects:							
1. Project #1		\$ -					
2. Project #2							
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
	\$ 119,844	\$ 119,844					
Expenditure Totals	\$ 994,141	\$ 994,141	\$ -	\$ -	\$ -	\$ 874,297	\$ -

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
1. Project #1 : Prop 1B funds used from state of CA	\$ 330,149	\$ 330,149	One time money received from CA, \$400K, money was recorded as GF revenue, & \$330K of it used for major construction projects
2. Project #			
Maintenance Projects:			
1. Project # : Gas tax funds rec'd & trf'd to GF	\$ 117,566	\$ 117,566	Special Gas Tax Revenue (Fund 210) is transferred to GF for street maintenance
2. Project #			
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ 119,844	\$ 119,844	
Deduction Totals	\$ 567,559	\$ 567,559	

Total GF Expenditures	\$ 994,141
Minus Deductions	\$ 567,559
MOE Base Year	\$ 426,582

City of Ontario
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
(Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
1. Project #1							
2. Project #2							
Maintenance Projects:							
1. Traffic Signal / Street Lighting	\$ 1,716,169	\$ 1,716,169					
2. Sidewalk	\$ 1,334,396	\$ 1,334,396					
3. Street Light Maintenance	\$ 401,591	\$ 401,591					
4. Transfer Out from GF - Pavement Management Prog	\$ 1,700,000	\$ 1,700,000					
5. Roadway Maintenance	\$ 912,568	\$ 912,568					
6. Traffic Management	\$ 139,948	\$ 139,948					
7. Paint Striping/Sign Maintenance	\$ 420,435	\$ 420,435					
8. Sign Repair and Construction	\$ 335,053	\$ 335,053					
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
	\$ 228,341	\$ 228,341					
Expenditure Totals	\$ 7,188,501	\$ 7,188,501	\$ -	\$ -	\$ -	\$ -	\$ -

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
1. Project #			
2. Project #			
Maintenance Projects:			
1. Acacia St. Reconstruction: Baker to Vineyard	\$ 478,442	\$ 478,442	Per the direction from City Council, emergency repairs requested by businesses in the area. Cost is included in Pavement Management Program.
2. Etiwanda Rehab: Mills Parkway to 4th	\$ 459,155	\$ 459,155	Per the direction from City Council, emergency repairs requested by businesses in the area. Cost is included in Pavement Management Program.
5. Roadway Maintenance	\$ 912,568	\$ 912,568	Gas Tax transfer reimbursed General Fund
6. Traffic Management	\$ 139,948	\$ 139,948	Gas Tax transfer reimbursed General Fund
7. Paint Striping/Sign Maintenance	\$ 420,435	\$ 420,435	Gas Tax transfer reimbursed General Fund
8. Sign Repair and Construction	\$ 335,053	\$ 335,053	Gas Tax transfer reimbursed General Fund
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ 228,341	\$ 228,341	
Deduction Totals	\$ 2,973,942	\$ 2,973,942	

Total GF Expenditures	\$ 7,188,501
Minus Deductions	\$ 2,973,942
MOE Base Year	\$ 4,214,559

City of Rancho Cucamonga
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
 Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
 (Rounded to nearest dollar)
BASE YEAR #1

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
NONE							
Maintenance Projects:							
1. Streets/Parks - Operations & Maintenance (5200)		\$ 525,133					
2. Streets/Parks - Emerg. Equipment & Rentals (5252)		\$ 8,510					
3. Streets/Parks - Equip. Operations & Maint. (5280)		\$ 19,261					
4. Streets/Parks - Contract Services (5300, 5310)		\$ 554,102					
5. Streets/Parks - Salaries & Fringe Benefits (5000, 5005, 5010, 5030)		\$ 2,497,466					
Engineering/Administrative Overhead Not Allocated to Specific Projects:		\$ 961,999					
Expenditure Totals	\$ -	\$ 4,566,471	\$ -	\$ -	\$ -	\$ -	\$ -

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
NONE			
Maintenance Projects:			
1. Street/Parks - Salaries & Fringe Benefits (5000, 5005, 5010, 5030)		\$ 2,497,466	Salaries and benefits prior to FY2013/2014 for Street and Park Maintenance were not budgeted or tracked separately. It is impractical for Street Maintenance salaries and benefits to be extracted from existing records. Therefore, for Base Year #1 and fiscal years through FY2013/2014 a deduction is being requested.
Engineering/Administrative Overhead Not Allocated to Specific Projects:	\$ -	\$ 961,999	
Deduction Totals	\$ -	\$ 3,459,465	

Total GF Expenditures	\$ 4,566,471
Minus Deductions	\$ 3,459,465
MOE Base Year #1*	\$ 1,107,006

* MOE Base Year #1 shall be in effect for FY2009/2010 through FY2013/2014.

- (1) Prior to FY2013/2014, Street and Park Maintenance were combined in Division Code 316, including salaries and benefits.
- (2) Street expenditures for Base Year #1 and fiscal years through FY2013/2014 include transactions in Object Codes 5200, 5252, 5280, 5300, and 5310 of Division Code 316 (318 and 319 for FY2013/2014) with the following Activity Codes: 6903, 6906, 6910, 6911, 6912, 6914, 6925, 6926, 6950, 6952, 6954, 6955, 6958, and 6961.

City of Rancho Cucamonga
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
 Based on Fiscal Year 2013/2014 Construction and Maintenance Expenditures
 (Rounded to nearest dollar)
BASE YEAR #2

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
NONE							
Maintenance Projects:							
1. Streets/Parks - Operations & Maintenance (5200)		\$ 505,382					
2. Streets/Parks - Emerg. Equipment & Rentals (5252)		\$ 18,890					
3. Streets/Parks - Equip. Operations & Maint. (5280)		\$ 17,845					
4. Streets/Parks - Contract Services (5300, 5310)		\$ 405,359					
5. Streets/Parks - Salaries & Fringe Benefits (5000, 5005, 5010, 5030)		\$ 1,278,281					
Engineering/Administrative Overhead Not Allocated to Specific Projects:		\$ 92,828					
Expenditure Totals	\$ -	\$ 2,318,585	\$ -	\$ -	\$ -	\$ -	\$ -

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
NONE			
Maintenance Projects:			
NONE			
Engineering/Administrative Overhead Not Allocated to Specific Projects:	\$ -	\$ 92,828	
Deduction Totals	\$ -	\$ 92,828	

Total GF Expenditures	\$ 2,318,585
Minus Deductions	\$ 92,828
MOE Base Year #2*	\$ 2,225,757

* MOE Base Year #2 shall be in effect beginning in FY2014/2015.

- (1) Prior to FY2013/2014, Street and Park Maintenance were combined in Division Code 316, including salaries and benefits. Being base on a budget split between Street and Park Maintenance, Base Year #2 better represents Street Maintenance expenditures for fiscal years following FY2013/2014.
- (2) Street expenditures for Base Year #2 and fiscal years following FY2013/2014 include transactions in Division Code 318 and Object Codes 5200, 5252, 5280, and 5300.

City of Twentynine Palms
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
 Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
 (Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
1. Project #1							
2. Project #2							
Maintenance Projects:							
1. Project #1							
2. Project #2							
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
Expenditure Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
1. Project #			
2. Project #			
Maintenance Projects:			
1. Project #			
2. Project #			
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ -	\$ -	
Deduction Totals	\$ -	\$ -	

Total GF Expenditures	\$ -
Minus Deductions	\$ -
MOE Base Year	\$ -

Note: City of Twentynine Palms does not use General Fund for transportation

City of Victorville
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
(Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
None							
Maintenance Projects:							
None		\$ -					
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
1. Engineering Department - Wages & Benefits	\$ 1,877,116	\$ 1,877,116					
2. Engineering Department - Overhead	\$ 250,572	\$ 250,572					
3. Public Works - Overhead	\$ 4,143	\$ 4,143					
4. Maintenance of Streets - Overhead	\$ 301	\$ 301					
5. Street Sweeping - Overhead	\$ 7,402	\$ 7,402					
6. Traffic Control - Overhead	\$ 7,666	\$ 7,666					
7. Traffic Signal Maintenance - Overhead	\$ 17,131	\$ 17,131					
Expenditure Totals	\$ 2,164,331	\$ 2,164,331	\$ -	\$ -	\$ -	\$ -	\$ -

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
None			
Maintenance Projects:			
None	\$ -	\$ -	
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ -	\$ -	
1. Engineering Department - Wages & Benefits	\$ 1,877,116	\$ 1,877,116	Non-street related. Expenses on development review, plan check & inspection
2. Engineering Department - Overhead	\$ 250,572	\$ 250,572	Non-street related. Expenses on development review, plan check & inspection
3. Public Works - Overhead	\$ 4,143	\$ 4,143	Incorrect coding. Should not have been charged to the General Fund
4. Maintenance of Streets - Overhead	\$ 301	\$ 301	Incorrect coding. Should have been charged to Gas Tax
5. Street Sweeping - Overhead	\$ 7,402	\$ 7,402	Incorrect coding. Should have been charged to Gas Tax
6. Traffic Control - Overhead	\$ 7,666	\$ 7,666	Incorrect coding. Should have been charged to Measure I
7. Traffic Signal Maintenance - Overhead	\$ 17,131	\$ 17,131	Incorrect coding. Should have been charged to Measure I
Deduction Totals	\$ 2,164,331	\$ 2,164,331	

Total GF Expenditures	\$ 2,164,331
Minus Deductions	\$ 2,164,331
MOE Base Year	\$ -

Town of Yucca Valley
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
 Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
 (Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
Maintenance Projects:							
1. Emergency Snow Removal	20,822	20,822					
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
Expenditure Totals	\$ 20,822	\$ 20,822	\$ -	\$ -	\$ -	\$ -	\$ -

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
Maintenance Projects:			
1. Emergency Snow Removal	\$ 20,822	\$ 20,822	This one-time emergency expenditure is unusual for the Town. It increased the MOE base level arbitrarily outside of the normal on-going General Fund expenditures. Prior years support that General Fund is not routinely utilized for transportation-related construction and maintenance.
Engineering/Administrative Overhead Not Allocated to Specific Projects:	\$ -	\$ -	
Deduction Totals	\$ 20,822	\$ 20,822	

Total GF Expenditures	\$ 20,822
Minus Deductions	\$ 20,822
MOE Base Year	\$ 0

County of San Bernardino
Measure I 2010-2040 Maintenance of Effort Base Year Calculation
 Based on Fiscal Year 2008/2009 Construction and Maintenance Expenditures
 (Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	Funding Breakdown					
		General Fund	Measure I	Federal	State	City Funds	Other
Construction Projects:							
1. San Martin Rd Paving	\$ 2,152	\$ 2,152					
2. Roswell Ave Sidewalk	\$ 617,465	\$ 27,084					\$ 590,381
3. Cozzens Ave Sidewalk	\$ 385,164	\$ 40,163					\$ 345,001
4. Pipe Line Ave Sidewalk	\$ 1,291,550	\$ 7,468					\$ 1,284,082
5. Alder Ave Sidewalk	\$ 809,266.00	\$ 27,779.00					\$ 781,487
6. Bohnert Ave Sidewalk	\$ 417,133	\$ 36,042					\$ 381,091
7. Forty-Eighth St Sidewalk	\$ 113,016	\$ 23,203					\$ 89,813
8. California St Sidewalk	\$ 191,683	\$ 26,581					\$ 165,102
9. Pine St Sidewalk	\$ 341,308	\$ 24,299					\$ 317,009
10. Linden Ave Sidewalk	\$ 118,159	\$ 29,583					\$ 88,576
11. Glen Helen Parkway Grade Sep PA&ED PS&E	\$ 2,341,512	\$ 205,001					\$ 2,136,511
Maintenance Projects:							
None							
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
Expenditure Totals	\$ 6,628,408	\$ 449,355	\$ -	\$ -	\$ -	\$ -	\$ 6,179,053

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	Total Project Cost	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Construction Projects:			
1. San Martin Rd Paving	\$ 2,152	\$ 2,152.00	One time project, project cancelled
2. Roswell Ave Sidewalk	\$ 617,465	\$ 27,084	One time project requested by 4th District Supervisor
3. Cozzens Ave Sidewalk	\$ 385,164	\$ 40,163	One time project requested by 4th District Supervisor
4. Pipe Line Ave Sidewalk	\$ 1,291,550	\$ 7,468	One time project requested by 4th District Supervisor
5. Alder Ave Sidewalk	\$ 809,266.00	\$ 27,779.00	One time project requested by 5th District Supervisor
6. Bohnert Ave Sidewalk	\$ 417,133	\$ 36,042	One time project requested by 5th District Supervisor
7. Forty-Eighth St Sidewalk	\$ 113,016	\$ 23,203	One time project requested by 5th District Supervisor
8. California St Sidewalk	\$ 191,683	\$ 26,581	One time project requested by 5th District Supervisor
9. Pine St Sidewalk	\$ 341,308	\$ 24,299	One time project requested by 5th District Supervisor
10. Linden Ave Sidewalk	\$ 118,159	\$ 29,583	One time project requested by 5th District Supervisor
11. Glen Helen Parkway Grade Sep PA&ED PS&E	\$ 2,341,512	\$ 205,001	General Fund Loan for Development Contribution
Maintenance Projects:			
None			
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ -	\$ -	
Deduction Totals	\$ 6,628,408	\$ 449,355	

Total GF Expenditures	\$ 449,355
Minus Deductions	\$ 449,355
MOE Base Year	\$ -