

Support Material Agenda Item No. 3

Independent Taxpayer Oversight Committee Meeting (ITOC)

April 20, 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 agenda item was revised to include the cities of Montclair and Rialto.

REVISED
Independent Taxpayer Oversight Committee
(ITOC)

April 20, 2016
1:30 p.m.

AGENDA ITEM: 3

Date: April 20, 2016

Subject: Measure I 2010-2040 Maintenance of Effort Base Year Levels

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

Background: After the Independent Taxpayer Oversight Committee (ITOC) noted that SANBAG lacks a formal process to monitor “Maintenance of Effort” (MOE) on the part of local agencies as required by the Measure I Ordinance and Section 190300 of the California Public Utilities Code, SANBAG staff developed amendments to Measure I policies to put MOE requirements in place. MOE is a requirement that a local agency use the Measure I funds they receive to supplement and not to replace their own discretionary fund sources used for transportation purposes.

Policies 40003, 40012, and 40016 in the Measure I 2010-2040 Strategic Plan establish requirements for the Valley, Victor Valley, and Rural Mountain/Desert subareas Local Streets Programs, respectively, for project eligibility, adoption of Five Year Capital Improvement Plans (CIP) by local jurisdictions, accounting requirements, and development mitigation requirements. Proposed MOE policy amendments were presented to the Transportation Technical Advisory Committee (TTAC), the City/County Managers Technical Advisory Committee (CCMTAC), the SANBAG General Policy Committee and finally the SANBAG Board of Directors. On May 6, 2015, the SANBAG Board of Directors approved the amended policies to add sections related to MOE as follows:

- Determination of MOE Base Year Level – At the suggestion of ITOC and the concurrence of the TTAC and CCMTAC, Fiscal Year 2008/2009 is the base year as this is the year before the start of the current Measure I Ordinance. The MOE base year level is equivalent to the Fiscal Year 2008/2009 General Fund expenditures for street and highway purposes. Because the purpose of setting a base year level is to quantify a jurisdiction’s typical commitment of

*

General Fund to street and highway purposes, allowances are made for unusual circumstances that increased the General Fund expenditures in that particular fiscal year, such as special projects, emergency repairs, or loans to other transportation-related funds.

Jurisdictions submit draft base year level determinations, and SANBAG staff reviews those submittals for consistency in assumptions between jurisdictions and verification of data submitted. After the data has been verified, the proposed base year levels, with any recommended deductions, are adopted by resolution of the governing body and presented to the ITOC for consideration. The ITOC provides a recommendation to the SANBAG Board for approval. The base year level as approved by the SANBAG Board will remain in effect until expiration of Measure I 2010-2040.

- Certification – Jurisdictions will annually provide a statement in the resolution of the governing body adopting the Measure I Local Street Program Five Year CIP that acknowledges the jurisdiction will maintain the required MOE base year level in that fiscal year. Additionally, the MOE requirement will be tracked as part of the annual Measure I Local Street Program audit. This will go into effect for the Fiscal Year 2016/2017 CIP after the base year levels have been adopted. The Measure I Local Street Program Audit of Fiscal Year 2015/2016 will include verification of the MOE requirement for Fiscal Year 2009/2010 through Fiscal Year 2014/2015.
- Excess General Fund Expenditures – Carryover balances will be determined from Measure I Local Street Program audits. If a jurisdiction has reported General Fund expenditures above the MOE base year level, the amount in excess of the MOE base year level can be applied in a future year to offset the amount the local agency may need to meet the MOE requirement.
- Consequences – If an audit indicates that MOE is not being met, then the jurisdiction has four years to make up the amount. If the audit following the four year period indicates that jurisdiction is still below the MOE base year level, SANBAG will immediately stop disbursing Measure I Local Street Program funds until the MOE shortfall is withheld. The withheld funds will be disbursed to the jurisdiction upon demonstration that the jurisdiction has met the MOE requirements. There are special provisions proposed to ensure that all shortfalls are resolved at the expiration of Measure I 2010-2040.
- Role of ITOC – The ITOC is responsible for determining if an allowance should be made for unusual circumstances in determination of a jurisdiction's MOE base year level and for hearing appeals related to audit disputes. Additionally, when a determination has been made that a jurisdiction has not met its MOE base year level, the jurisdiction is allowed to file a request for special consideration with the ITOC. The jurisdiction must present evidence to the ITOC demonstrating the need for special consideration. The ITOC will then make a recommendation to the SANBAG Board to either approve or deny the request.

Fourteen jurisdictions' proposed MOE base year levels were presented for review by the ITOC in January 2016 and were approved by the SANBAG Board in March 2016 as presented (Attachment 1). The remaining eleven jurisdictions' proposed MOE base year levels are intended to be presented for review by the ITOC at the April 2016 meeting; however SANBAG staff is still in discussions with ~~two~~^{four} jurisdictions concerning special considerations for the proposed level. Note that some jurisdictions have chosen to have their base year levels approved by resolution after ITOC review, and SANBAG staff has agreed to this exception.

Attachment 2 is a summary of the proposed MOE base year levels available at time of publishing and Attachment 3 provides the detailed MOE base year level calculations and descriptions of any deductions proposed for each jurisdiction. If agreement is reached on the remaining ~~two~~^{four} jurisdictions prior to the meeting, revised agenda information will be provided.

One exception to the base year level determination has been requested by the City of Colton. In their case, they demonstrated that Fiscal Year 2008/2009 was an atypical year in staffing levels and level of expenditure in Public Works. The City requested that they be permitted to use Fiscal Year 2009/2010 as the basis for their base year level determination. SANBAG staff has reviewed the data and concurs that this is a reasonable request. Information from their 2014 Comprehensive Annual Financial Report is attached to their MOE template in Attachment 3 to show their annual expenditures in Public Works and maintenance staffing levels over time.

SANBAG staff has conducted a thorough review of each jurisdiction's general ledger and financial reports for and the proposed deductions, finds those presented to be acceptable, and recommends the ITOC recommend approval by the SANBAG Board.

Reviewed By: This item is not scheduled for review by any other policy committee or technical advisory committee.

Responsible Staff: Andrea Zureick, Director of Fund Administration and Programming

ATTACHMENT 1

**Summary of Proposed Measure I Maintenance of Effort Base Year Levels
ITOC January 2016/SANBAG Board March 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*				
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
Twentynine Palms	\$2,318,585	\$92,828	\$2,225,757	FY13/14 - 2040 Costs for overhead/admin
Victorville	\$29,001	\$29,001	\$0	Costs for overhead/admin
Yucca Valley	\$2,164,331	\$2,164,331	\$0	Costs for overhead/admin and incorrect fund coding
County of San Bernardino	\$261,265	\$261,265	\$0	Costs for overhead/admin and emergency snow removal project
	\$449,355	\$449,355	\$0	special project

* Colton requested that their MOE amount be modified and reconsidered at a future ITOC meeting

ATTACHMENT 2

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

Agency	Total FY08/09 General Fund Expenditures	Proposed Deductions	Proposed Base Year Level	Reason for Deductions
Adelanto	\$1,136,054	\$967,733	\$168,321	General Admin, Gas Tax transfer, TDA transfer
Barstow	\$2,010,985	\$1,409,971	\$601,014	General Admin, Gas Tax transfer, adjustments for accounting practices, special project
Big Bear Lake	\$822,041	\$105,000	\$717,041	GF one time subsidy
Colton	\$1,437,470	\$1,123,674	\$313,796	General Admin, Gas Tax transfer, special project - Alternate base year proposed
Grand Terrace	\$197,973	\$82,817	\$115,156	General Admin
Montclair	\$1,565,149	\$670,421	\$894,728	Gas Tax transfer, Traffic Safety Fund transfer
Redlands	\$2,606,140	\$1,760,274	\$845,866	General Admin, special transfer to backfill funding shortfall, Gas Tax transfer
Rialto	\$3,299,647	\$3,299,647	\$0	General Admin, special projects, transfers from other funds, adjustments for accounting practices
San Bernardino (City)				Under City/SANBAG review
Upland				Under City/SANBAG review
Yucaipa	\$1,449,306	\$1,273,542	\$175,764	General Admin and special projects

ATTACHMENT 3

City of Adelanto

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. Daily Pothole and Road Maintenance & Overlays	\$ 853,321	\$ 853,321					
	\$ -						
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
	\$ 282,733	\$ 282,733					
Expenditure Totals	\$ 1,136,054	\$ 1,136,054	\$ -	\$ -	\$ -	\$ -	\$ -

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. Daily Pothole and Road Maintenance & Overlays		\$ 460,000	Gas Tax transfer in to General Fund
1. Daily Pothole and Road Maintenance & Overlays		\$ 225,000	TDA Article 8 transfer in to General Fund
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ 282,733	\$ 282,733	
Deduction Totals	\$ 282,733	\$ 967,733	

Total GF Expenditures	\$ 1,136,054
Minus Deductions	\$ 967,733
MOE Base Year	\$ 168,321

ATTACHMENT 3

City of Barstow

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:								
1. Traffic Signal Maintenance	\$ 86,497	\$ 86,497						
2. FY-09 Street Maintenance	\$ 1,454,701	\$ 1,232,701		\$ 222,000				
3. Capital Crack Sealer	\$ 73,183	\$ 73,183						
	\$ -							
Engineering/Administrative Overhead Not Allocated to Specific Projects:								
	\$ 618,604	\$ 618,604						
Expenditure Totals	\$ 2,232,985	\$ 2,010,985	\$ -	\$ -	\$ 222,000			\$ -

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:			
2. FY-09 Street Maintenance	\$ 1,232,701	\$ 222,000	Transfer in to GF Act# 100.900.820.999 of \$222,000 from Gas Tax for Strt Maint
2. Street Sweeping		\$ 130,564	Street Sweeping transitioned to Enterprise Fund
2. Vehicle maintenance/gas		\$ 178,282	Beginning in 2012, Gen Fund Fleet Maint chgd for Maint and Gas
2. Administrative Management		\$ 187,338	Administrative Staff managing multiple Public Works Depts
3. Capital Crack Sealer		\$ 73,183	One-time atypical expenditure
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ 618,604	\$ 618,604	
Deduction Totals	\$ 1,851,305	\$ 1,409,971	

Total GF Expenditures	\$ 2,010,985
Minus Deductions	\$ 1,409,971
MOE Base Year	\$ 601,014

ATTACHMENT 3

City of Big Bear Lake

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. FY 2008-09 Street Overlay Program	\$ 797,563	\$ 143,402	\$ 356,750			\$ 297,411	
2. FY 2008-09 Street Improvement Project	\$ 136,586		\$ 136,586				
3. FY 2008-09 Miscellaneous Drainage Projects	\$ 108,777					\$ 108,777	
4. Edgemoor Road Improvements	\$ 24,460					\$ 24,460	
Maintenance Projects:							
1. FY 2008-09 Snow Removal	\$ 880,042	\$ 0			\$ 626,527	\$ 253,515	
2. FY 2008-09 Street Maintenance	\$ 1,012,655	\$ 603,519	\$ 80,000		\$ 40,380	\$ 288,755	
3. Street Lighting Utilities	\$ 64,098	\$ 64,098					
4. Traffic Signal Utilities	\$ 11,022	\$ 11,022					
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
	\$ -	\$ -					
Expenditure Totals	\$ 3,035,203	\$ 822,041	\$ 573,336	\$ -	\$ 666,907	\$ 972,918	\$ -

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. FY 2008-09 Street Overlay Program	\$ 797,563	\$ -	
2. FY 2008-09 Street Improvement Project	\$ 136,586	\$ -	
3. FY 2008-09 Miscellaneous Drainage Projects	\$ 108,777	\$ -	
4. Edgemoor Road Improvements	\$ 24,460	\$ -	
Maintenance Projects:			
1. FY 2008-09 Snow Removal	\$ 880,042	\$ -	
2. FY 2008-09 Street Maintenance	\$ 1,012,655	\$ 105,000	Refuse Fund negative fund balance; unable to fund pavement impact fee; General Fund one-time subsidy
3. Street Lighting Utilities	\$ 64,098	\$ -	
4. Traffic Signal Utilities	\$ 11,022	\$ -	
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ -	\$ -	
Deduction Totals	\$ 3,035,203	\$ 105,000	

Total GF Expenditures	\$ 822,041
Minus Deductions	\$ 105,000
MOE Base Year	\$ 717,041

ATTACHMENT 3

City of Colton

Measure I 2010-2040 Maintenance of Effort Base Year Calculation

Based on Fiscal Year 2009/2010 Construction and Maintenance Expenditures

(Rounded to nearest dollar)

Project Expenditures Included in General Ledger	Total Project Cost	General Fund	Measure I	Funding Breakdown			
				Federal	State	City Funds	Other
Construction Projects:							
1. Valley Blvd and Rancho Ave. Median Improvement	\$ 355,081		\$ 76,828	\$ 209,305		\$ 68,948	
2. Mt. Vernon Ave./D Street Crosswalk Lighting Project	\$ 49,324					\$ 49,324	
3. 2009-2010 Citywide Concrete & Street Improvement	\$ 243,150			\$ 243,150			
4. 2009-2010 Citywide Drainage and Street Improvement	\$ 128,010		\$ 70,332		\$ 39,610	\$ 18,068	
Maintenance Projects:							
5. Street Maintenance	\$ 1,063,568	\$ 1,063,568					
6. Traffic Signal Maintenance	\$ 100,228	\$ 100,228					
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
		\$ 273,674					
Expenditure Totals	\$ 1,939,361	\$ 1,437,470	\$ 147,160	\$ 452,455	\$ 39,610	\$ 136,340	\$ -

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. Street Maintenance	\$ 850,000	\$ 850,000	Gas Tax fund used for street maintenance
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ -	\$ 273,674	
Deduction Totals	\$ 850,000	\$ 1,123,674	

City of Colton has requested to use FY2009/2010 as the basis for their base year level determination. SANBAG staff has reviewed typical expenditures in Public Works and staffing levels over various years and concurs that it is justified to use FY2009/2010. (See attached from 2014 Comprehensive Annual Financial Report.)

Total GF Expenditures	\$ 1,437,470
Minus Deductions	\$ 1,123,674
MOE Base Year	\$ 313,796

ATTACHMENT 3

City of Colton
 Schedule 2
 Changes in Net Position, Last Ten Fiscal Years
 (modified accrual basis of accounting)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental activities:										
General government	\$ 5,389,431	\$ 8,043,423	\$ 3,166,168	\$ 10,471,277	\$ 6,335,018	\$ 8,184,814	\$ 9,415,958	\$ 5,236,386	\$ 8,262,086	\$ 6,456,745
Community Services	4,831,984	7,485,496	6,067,743	6,077,540	7,530,058	4,890,385	3,132,316	3,083,688	3,462,370	4,026,849
Public Works	9,007,957	6,925,658	9,128,492	6,889,459	7,861,024	6,229,888	5,126,915	4,594,582	4,827,239	6,185,496
Public Safety	20,733,576	21,950,800	26,313,672	26,193,362	27,074,045	24,540,340	20,436,034	17,818,926	18,236,348	19,597,816
Interest on long-term debt	5,097,234	4,812,572	4,793,267	6,448,327	6,190,555	5,976,908	5,819,212	3,920,158	2,415,144	2,330,757
Total governmental activities expenses	45,060,182	49,217,949	49,469,342	56,089,965	54,990,700	49,822,335	43,930,435	34,653,740	37,203,187	38,597,663
Business-type activities:										
Electric	39,896,348	44,211,535	48,211,348	53,999,134	47,577,309	48,650,685	46,052,494	46,277,804	47,904,907	49,788,381
Water	7,756,570	8,174,930	10,010,951	11,604,531	8,232,181	8,319,269	7,692,742	8,506,714	7,921,708	11,048,513
Wastewater	6,556,954	6,440,416	6,577,950	6,306,927	6,779,455	6,868,307	6,369,993	6,744,619	11,688,507	7,997,430
Total business-type activities expenses	54,209,872	58,826,881	64,800,249	71,910,592	62,588,945	63,838,261	60,115,229	61,529,137	67,515,122	68,834,324
Total primary government expenses	\$ 99,270,054	\$ 108,044,830	\$ 114,269,591	\$ 128,000,557	\$ 117,579,645	\$ 113,660,596	\$ 104,045,664	\$ 96,182,877	\$ 104,718,309	\$ 107,431,987
Program Revenues										
Governmental activities:										
Charges for services	\$ 3,708,862	\$ 4,906,582	\$ 4,688,206	\$ 6,230,606	\$ 5,779,588	\$ 5,198,365	\$ 5,334,511	\$ 3,901,311	\$ 4,686,390	\$ 7,537,312
Operating contributions and grants	1,775,385	2,528,215	3,780,193	2,795,368	2,713,102	2,034,476	824,501	1,262,475	1,000,957	913,838
Capital contributions and grants	2,884,999	3,140,492	3,021,320	5,310,007	1,302,818	2,766,401	3,831,950	3,549,475	2,931,858	3,654,570
Total governmental activities program revenues	8,369,246	10,575,289	11,489,719	14,335,981	9,795,508	9,999,242	9,990,962	8,713,261	8,599,205	12,105,720
Business-type activities:										
Charges for services:										
Electric	39,333,727	44,296,212	51,565,766	57,124,228	57,830,359	57,964,716	58,168,727	58,718,170	63,162,714	61,405,359
Water	5,855,561	6,202,568	6,754,350	6,172,889	6,093,153	7,825,002	8,563,345	9,798,238	10,235,057	15,331,223
Wastewater	8,729,446	8,715,741	8,965,160	8,573,485	8,264,242	8,302,059	8,998,371	8,615,509	8,232,996	9,176,247
Operating grants and contributions	658,852	419,454	71,543	-	-	-	69,676	286,907	121,266	-
Total business-type activities program revenues	54,577,586	59,633,975	67,356,819	71,870,602	72,187,754	74,191,777	75,800,119	77,418,824	81,752,033	85,912,829
Total primary government program revenues	\$ 62,946,832	\$ 70,209,264	\$ 78,846,538	\$ 86,206,583	\$ 81,983,262	\$ 84,191,019	\$ 85,791,081	\$ 86,132,085	\$ 90,351,238	\$ 98,018,549

ATTACHMENT 3

City of Colton
 Schedule 19
 Full-time City Government Employees by Function/Program,
 Last Nine Fiscal Years

Function/Program	Actual Full-time Employees as of June 30								
	2006	2007	2008	2009	2010	2011	2012	2013	2014
General government									
Management services	10.3	18.0	22.0	21.0	18.0	18.0	16.0	15.0	15.0
Finance	21.9	23.0	19.0	23.0	6.0	6.0	6.0	6.0	5.0
Information systems	7.5	5.0	7.0	8.0	3.0	2.0	1.0	2.0	2.0
Planning	8.6	6.0	7.0	7.0	1.0	3.0	3.0	1.0	7.0
Building	1.8	1.0	2.0	0.0	0.0	2.0	2.0	1.0	1.0
Other	7.3	7.0	5.0	6.0	6.0	6.0	7.0	6.0	6.0
Police									
Field Officers	89.0	74.0	74.0	63.0	65.0	61.0	46.0	41.0	52.0
Support staff	25.1	30.0	30.0	28.0	17.0	24.0	20.0	26.0	17.0
Fire									
Firefighters and supervisors	83.1	46.0	46.0	45.0	40.0	40.0	30.0	38.0	41.0
Support staff	2.9	4.0	4.0	4.0	1.0	1.0	1.0	1.0	1.0
Other public works									
Engineering and administrative	11.0	9.0	9.0	7.0	6.0	6.0	5.0	5.0	5.0
Maintenance	63.6	48.0	17.0	24.0	17.0	19.0	17.0	15.0	11.0
Redevelopment	4.2	2.0	4.0	1.0	2.0	2.0	1.0	1.0	1.0
Community Services	45.0	15.0	14.0	7.0	7.0	7.0	10.0	10.0	12.0
Library	12.8	10.0	9.0	5.0	1.0	1.0	1.0	1.0	1.0
Water	15.7	11.0	16.0	16.0	11.0	12.0	11.0	14.0	13.0
Wastewater	14.9	12.0	9.0	8.0	11.0	11.0	10.0	8.0	21.0
Electric	40.8	35.0	38.0	43.0	44.0	38.0	36.0	37.0	36.0
Total	465.5	356.0	332.0	316.0	256.0	259.0	223.0	228.0	247.0

Source: Finance Department

Notes: The City of Colton implemented changes to the statistical section per GASB Statement No. 44 in fiscal year 2006. This schedule requires presentation of the current year and nine years ago. Accordingly, the latest year that is available for such a comparison shall be presented, which is fiscal year 2005. A full-time employee is scheduled to work 2,088 hours per year (including vacation and sick leave). Accordingly, full-time equivalent employment is calculated by dividing total labor hours by 2,088.

ATTACHMENT 3

City of Grand Terrace

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:							
1. GF transfer for Street Projects		\$ 75,750					
2. GF transfer for Street Sweeping		\$ 34,006					
3. Storm Drain Maintenance		\$ 5,400					
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
Expenditure Totals	\$ -	\$ 197,973	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ -	\$ -	0
Maintenance Projects:			
None	\$ -		
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
Deduction Totals	\$ -	\$ 82,817	

Total GF Expenditures	\$ 197,973
Minus Deductions	\$ 82,817
MOE Base Year	\$ 115,156

ATTACHMENT 3

City of Montclair

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	General Fund	Measure I	Funding Breakdown			
				Federal	State (HUTA)	City Funds	Other
Construction Projects:							
1. Project #1		-					
2. Project #2		-					
Note: No transportation-related construction projects were funded with General Fund dollars in fiscal year 2009.							
Maintenance Expenditures:							
1. Traffic Safety Engineering	\$ 567,583	\$ 567,583					
2. Street Maintenance	\$ 677,961	\$ 677,961					
3. Signing/Painting	\$ 139,054	\$ 139,054					
4. Street Sweeping	\$ 180,551	\$ 180,551					
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
	\$ -	\$ -					
Expenditure Totals	\$ 1,565,149	\$ 1,565,149	\$ -	\$ -	\$ -	\$ -	\$ -

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. Fund Transfer		\$ 212,820	Transfer from Traffic Safety Fund to General Fund
2. Fund Transfer		\$ 457,601	Transfer from Gas Tax to General Fund
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
		\$ -	
Deduction Totals		\$ 670,421	

Total GF Expenditures	\$ 1,565,149
Minus Deductions	\$ 670,421
MOE Base Year	\$ 894,728

ATTACHMENT 3

City of Redlands

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:							
1. Street Division		\$ 1,898,227					
2. GF transfer for Street Lighting		\$ 31,237					
Engineering/Administrative Overhead Not Allocated to Specific Projects:							
		\$ 676,676					
Expenditure Totals	\$ -	\$ 2,606,140	\$ -	\$ -	\$ -	\$ -	\$ -

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 Division	\$ -	\$ 1,052,271	Gas tax transfer
2. GF transfer for Street Lighting		\$ 31,327	One-time atypical expenditure
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
Deduction Totals	\$ -	\$ 1,760,274	

Total GF Expenditures	\$ 2,606,140
Minus Deductions	\$ 1,760,274
MOE Base Year	\$ 845,866

ATTACHMENT 3

City of Rialto

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- DIF	Other Grant
Construction Projects:							
070208 PW DEBRIS CONTAINMENT IMPROVEMENT	\$ 26,513	\$ 26,513					
Maintenance Projects:							
090802 Trapp Elem Crossing	\$ 14,900	\$ 14,900					
010-7305 Street Maintenance - Gas Tax Program	\$ 1,270,847	\$ 1,270,847					
010-7308 Traffic Safety- Gas Tax Program	\$ 630,546	\$ 630,546					
010-4308 Traffic Safety Improvement - Gas Tax	\$ 239,084	\$ 239,084					
010-7313 Street Sweeping - Gas Tax	\$ 553,695	\$ 553,695					
Engineering/Administrative Overhead Not Allocated to Specific Projects: 010-7150 Admin	\$ 564,062	\$ 564,062					
Expenditure Totals	\$ 3,299,647	\$ 3,299,647	\$ -	\$ -	\$ -	\$ -	\$ -

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:			
070208 PW DEBRIS CONTAINMENT IMPROVEMENT	\$ 26,513	\$ 26,513	One time project to provide containment facilities at the PW yard
Maintenance Projects:			
090802 Trapp Elem Crossing	\$ 14,900	\$ 14,900	One time crossing striping within the Trapp
Gas Tax Transfer	\$ 2,101,123	\$ 2,101,123	Street Maintenance paid for by Gas Tax Transfer
Local Drainage Transfer	\$ 18,970	\$ 18,970	Local Drainage Fee Transfer to General Fund
Traffic Development Fund Transfer	\$ 27,490	\$ 27,490	Traffic Development Fund Transfer to General Fund
010-7313 Street Sweeping - Gas Tax	\$ 546,589	\$ 546,589	Street Sweeping now funded by Waste and Environmental Fund (except fleet maintenance)
Engineering/Administrative Overhead Not Allocated to Specific Projects:			
	\$ 564,062	\$ 564,062	
Deduction Totals	\$ 3,299,647	\$ 3,299,647	

Total GF Expenditures	\$ 3,299,647
Minus Deductions	\$ 3,299,647
MOE Base Year	\$ 0

ATTACHMENT 3

City of Yucaipa

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	General Fund	Measure I	Funding Breakdown			City Funds (1)	Other
				Federal	State			
Construction Projects:								
None								
Maintenance Projects:								
1. FY2008/2009 Pavement Management Program	\$ 2,510,981	\$ 600,000	\$ 510,918	\$ 60,000	\$ 587,773	\$ 707,290	\$ 45,000	
Engineering/Administrative Overhead Not Allocated to Specific Projects:								
		\$ 849,306						
Expenditure Totals	\$ 2,510,981	\$ 1,449,306	\$ 510,918	\$ 60,000	\$ 587,773	\$ 707,290	\$ 45,000	

(1) The amount shown includes gas tax, franchise fees, solid waste franchise fees, interest and TCRP/General Fund carry-over funds from previous years.

Deductions for Special Consideration (Deduction Must Also be Included in Project Expenditures Above):	General Fund	State Reason Why Project Expenditure Should Be Deducted from MOE
Maintenance Projects:		
Butterfly Court Under Street Drain Repair	\$ 39,278	
2008/2009 Concrete Repairs	\$ 129,779	
AC Berm/Curb Oak Glen Road	\$ 4,800	
4th Street Paving-Chucken Springs Wash Imp's	\$ 26,283	one-time items for specific locations that were not considered part of street maintenance projects
Yucaipa Blvd & 13th St Street Repairs	\$ 8,437	
2008/2009 Traffic Calming Program	\$ 15	
2008/2009 Pvmtn. Rehab. CO No. 1. Additional Streets	\$ 215,644	
Engineering/Administrative Overhead Not Allocated to Specific Projects:		
	\$ -	
Deduction Totals	\$ 1,273,542	

Total GF Expenditures	\$ 1,449,306
Minus Deductions	\$ 1,273,542
MOE Base Year	\$ 175,764