

City of Morro Bay

Citizens Finance Committee Agenda

Mission Statement

The City of Morro Bay is dedicated to the preservation and enhancement of the quality of life. The City shall be committed to this purpose and will provide a level of municipal service and safety consistent with and responsive to the needs of the public.

REGULAR MEETING - MONDAY, AUGUST 17, 2015, 3:30 PM

**COMMUNITY CENTER
MULTI-PURPOSE ROOM
1001 KENNEDY WAY, MORRO BAY, CA**

ESTABLISH QUORUM AND CALL TO ORDER

PUBLIC COMMENT PERIOD - Members of the audience wishing to address the Committee on business matters may do so at this time.

To increase the effectiveness of the Public Comment Period, the following rules shall be followed:

- When recognized by the Chairperson, please come forward to the podium, and state your name and address for the record. Comments are to be limited to three minutes.
- All remarks shall be addressed to the Committee, as a whole, and not to any individual member thereof.
- The Committee respectfully requests that you refrain from making slanderous, profane or personal remarks against any elected official, commissioner and/or staff.
- Please refrain from public displays or outbursts such as unsolicited applause, comments or cheering.
- Any disruptive activities that substantially interfere with the ability of the Committee to carry out its meeting will not be permitted, and offenders will be requested to leave the meeting.
- Your participation in Committee meetings is welcome, and your courtesy will be appreciated.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk, (805) 772-6205. Notification 24 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.

A. CONSENT CALENDAR

1. NO ITEMS

B. NEW BUSINESS

1. ORIENTATION – REVIEW OF COMMITTEE’S PURPOSE AND DUTIES
2. SELECTION OF COMMITTEE CHAIRPERSON
3. DISCUSSION AND RECOMMENDATION ON FINANCING STREET REPAIRS USING DISTRICT TRANSACTION TAX (MEASURE Q) FUNDS FOR DEBT SERVICE PAYMENTS

C. ADJOURNMENT

THIS AGENDA IS SUBJECT TO AMENDMENT UP TO 72 HOURS PRIOR TO THE DATE AND TIME SET FOR THE MEETING. PLEASE REFER TO THE AGENDA POSTED AT CITY HALL FOR ANY REVISIONS, OR CALL CITY HALL AT 772-6201 FOR FURTHER INFORMATION.

MATERIALS RELATED TO AN ITEM ON THIS AGENDA SUBMITTED TO THE COMMITTEE AFTER DISTRIBUTION OF THE AGENDA PACKET ARE AVAILABLE FOR PUBLIC INSPECTION AT CITY HALL LOCATED AT 595 HARBOR STREET DURING NORMAL BUSINESS HOURS.

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU NEED SPECIAL ASSISTANCE TO PARTICIPATE IN A CITY MEETING, PLEASE CONTACT THE CITY CLERK'S OFFICE AT LEAST 24 HOURS PRIOR TO THE MEETING TO INSURE THAT REASONABLE ARRANGEMENTS CAN BE MADE TO PROVIDE ACCESSIBILITY TO THE MEETING.



AGENDA NO:	B - 1
MEETING DATE:	August 17, 2015

Staff Report

TO: Committee Members **DATE:** August 13, 2015

FROM: Susan Slayton, Administrative Services Director

SUBJECT: Orientation – Review of Committee’s Purpose and Duties

PRESENTATION

City Manager Dave Buckingham will discuss the role of the committee and expectations. Future regular Committee meeting dates have been set to occur on a quarterly basis on the 3rd Tuesday at 3:00 pm, ending by 5:30 pm.

ATTACHMENTS

Copy of District Transaction Tax budget performance and accumulated transaction reports for the unaudited fiscal year 2014/15.

Prepared By: _____	Dept Review: _____
City Manager Review: _____	
City Attorney Review: _____	

Budget Performance Report

Fiscal Year to Date 06/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
Fund 003 - Sales & Use Tax Measure Q								
REVENUE								
Department 1111 - Undistributed/Non-Dept.								
3051	Sales Tax-City Portion	930,000.00	.00	930,000.00	876,247.78	53,752.22	94	920,712.94
3710	Interest Income	.00	.00	.00	.00	.00	+++	3,063.00
Department 1111 - Undistributed/Non-Dept. Totals		\$930,000.00	\$0.00	\$930,000.00	\$876,247.78	\$53,752.22	94%	\$923,775.94
Department 7710 - Interfund Transactions								
3801	Transfers In	.00	232,590.00	232,590.00	203,507.86	29,082.14	87	.00
Department 7710 - Interfund Transactions Totals		\$0.00	\$232,590.00	\$232,590.00	\$203,507.86	\$29,082.14	87%	\$0.00
REVENUE TOTALS		\$930,000.00	\$232,590.00	\$1,162,590.00	\$1,079,755.64	\$82,834.36	93%	\$923,775.94
EXPENSE								
Department 1111 - Undistributed/Non-Dept.								
8710	Loss on Investment	.00	.00	.00	.00	.00	+++	71.00
Department 1111 - Undistributed/Non-Dept. Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$71.00
Department 4110 - Police Department								
4110	Regular Pay	36,060.00	722.00	36,782.00	30,675.85	6,106.15	83	40,177.28
4120	Overtime Pay	.00	.00	.00	1,316.55	(1,316.55)	+++	1,502.25
4599	Other Pay	.00	.00	.00	2,695.35	(2,695.35)	+++	5,289.45
4910	Employer Paid Benefits	24,040.00	313.00	24,353.00	18,049.29	6,303.71	74	27,238.47
5104	Animal Feed/Supplies	.00	.00	.00	8,987.70	(8,987.70)	+++	.00
5504	Machinery/Equip/Supplies	.00	.00	.00	297.72	(297.72)	+++	.00
6513	Meals & Lodging	.00	.00	.00	813.31	(813.31)	+++	.00
6604	Outside Vehicle Repair/Maint	.00	.00	.00	1,328.88	(1,328.88)	+++	8,627.50
6770	Animal Services	10,000.00	.00	10,000.00	.95	9,999.05	0	.00
7201	Automobiles	45,000.00	.00	45,000.00	45,207.29	(207.29)	100	.00
Department 4110 - Police Department Totals		\$115,100.00	\$1,035.00	\$116,135.00	\$109,372.89	\$6,762.11	94%	\$82,834.95
Department 4210 - Fire Department								
4110	Regular Pay	56,595.00	1,698.00	58,293.00	56,374.52	1,918.48	97	55,423.90
4120	Overtime Pay	14,225.00	.00	14,225.00	13,057.91	1,167.09	92	19,268.17
4599	Other Pay	.00	.00	.00	5,163.36	(5,163.36)	+++	5,399.16
4910	Employer Paid Benefits	22,322.00	472.00	22,794.00	29,166.26	(6,372.26)	128	32,615.42
5199	Misc. Operating Supplies	.00	.00	.00	.00	.00	+++	30.00
5201	Other Expense	.00	.00	.00	.00	.00	+++	827.46
5307	Blueprint/Doc Reproduced	.00	.00	.00	.00	.00	+++	968.44
5502	Building Maint. Supplies	.00	.00	.00	.00	.00	+++	1,169.20
6106	Contractual Services	.00	.00	.00	.00	.00	+++	34,243.29

Budget Performance Report

Fiscal Year to Date 06/30/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year Total
7302	Equipment Acquisition	.00	.00	.00	.00	.00	+++	14,407.60
8110	Interest Expense	66,300.00	.00	66,300.00	54,809.24	11,490.76	83	8,482.65
8130	Principal Repayment	25,000.00	.00	25,000.00	70,000.00	(45,000.00)	280	33,000.00
8711	Non Capital Asset Expense	.00	.00	.00	.00	.00	+++	.30
Department 4210 - Fire Department Totals		\$184,442.00	\$2,170.00	\$186,612.00	\$228,571.29	(\$41,959.29)	122%	\$205,835.59
Department 5230 - Street Maintenance								
5125	Repairs/Maint. Materials	.00	.00	.00	.00	.00	+++	1,196.25
5199	Misc. Operating Supplies	.00	.00	.00	3,256.20	(3,256.20)	+++	14,516.85
6106	Contractual Services	430,850.00	(430,850.00)	.00	3,454.00	(3,454.00)	+++	7,030.00
6810	Equipment Rental	.00	.00	.00	9,618.31	(9,618.31)	+++	97.50
Department 5230 - Street Maintenance Totals		\$430,850.00	(\$430,850.00)	\$0.00	\$16,328.51	(\$16,328.51)	+++	\$22,840.60
Department 5235 - Storm Drain/Creek Maint.								
5125	Repairs/Maint. Materials	.00	.00	.00	.00	.00	+++	442.70
5199	Misc. Operating Supplies	.00	.00	.00	374.38	(374.38)	+++	8,902.68
6105	Consulting Services	.00	.00	.00	12,927.50	(12,927.50)	+++	1,462.32
6106	Contractual Services	100,000.00	(100,000.00)	.00	22,014.90	(22,014.90)	+++	7,964.41
Department 5235 - Storm Drain/Creek Maint. Totals		\$100,000.00	(\$100,000.00)	\$0.00	\$35,316.78	(\$35,316.78)	+++	\$18,772.11
Department 7710 - Interfund Transactions								
8501	Transfers Out	99,608.00	.00	99,608.00	99,608.00	.00	100	197,840.00
Department 7710 - Interfund Transactions Totals		\$99,608.00	\$0.00	\$99,608.00	\$99,608.00	\$0.00	100%	\$197,840.00
Department 8469 - Wireless Communication Upgrades								
5504	Machinery/Equip/Supplies	.00	.00	.00	.00	.00	+++	45,180.76
6106	Contractual Services	.00	.00	.00	.00	.00	+++	32,439.14
Department 8469 - Wireless Communication Upgrades Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$77,619.90
Department 9614 - Pavement Management Plan								
5199	Misc. Operating Supplies	.00	.00	.00	.00	.00	+++	10,312.51
6105	Consulting Services	.00	.00	.00	86,940.00	(86,940.00)	+++	820.00
6106	Contractual Services	.00	755,521.00	755,521.00	829,179.45	(73,658.45)	110	689,503.20
Department 9614 - Pavement Management Plan Totals		\$0.00	\$755,521.00	\$755,521.00	\$916,119.45	(\$160,598.45)	121%	\$700,635.71
EXPENSE TOTALS		\$930,000.00	\$227,876.00	\$1,157,876.00	\$1,405,316.92	(\$247,440.92)	121%	\$1,306,449.86
Fund 003 - Sales & Use Tax Measure Q Totals								
REVENUE TOTALS		930,000.00	232,590.00	1,162,590.00	1,079,755.64	82,834.36	93	923,775.94
EXPENSE TOTALS		930,000.00	227,876.00	1,157,876.00	1,405,316.92	(247,440.92)	121	1,306,449.86
Fund 003 - Sales & Use Tax Measure Q Totals		\$0.00	\$4,714.00	\$4,714.00	(\$325,561.28)	\$330,275.28		(\$382,673.92)

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
G/L Account Number 003-1111 3051 Sales Tax-City Portion							Balance To Date:		\$0.00
07/16/2014	2015-0000029	JE	RA	Revenue Collection Payment	Collections			66,400.00	(66,400.00)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>	<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>		
2015-00002109	2015-00000094	State of California Measure Q July 2014		State of California	07/16/2014	66,400.00	(66,400.00)		
							Total	\$66,400.00	(\$66,400.00)
07/31/2014	2015-00000235	JE	GL	Reverse JE 1310-14	JE 719-15		66,400.00		.00
Month July 2014 Totals							\$66,400.00	\$66,400.00	\$0.00
08/25/2014	2015-00000104	JE	RA	Revenue Collection Payment	Collections			85,400.00	(85,400.00)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>	<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>		
2015-00006580	2015-00000280	State of California Measure Q August 2014		State of California	08/25/2014	85,400.00	(85,400.00)		
							Total	\$85,400.00	(\$85,400.00)
Month August 2014 Totals							\$0.00	\$85,400.00	(\$85,400.00)
09/26/2014	2015-00000154	JE	RA	Revenue Collection Payment	Collections			102,782.95	(188,182.95)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>	<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>		
2015-00010769	2015-00000450	State of California Measure Q September 2014		State of California	09/26/2014	102,782.95	(102,782.95)		
							Total	\$102,782.95	(\$102,782.95)
Month September 2014 Totals							\$0.00	\$102,782.95	(\$188,182.95)
10/15/2014	2015-00000201	JE	RA	Revenue Collection Payment	Collections			70,300.00	(258,482.95)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>	<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>		
2015-00013115	2015-00000542	State of California Measure Q Sept 2014		State of California	10/15/2014	70,300.00	(70,300.00)		
							Total	\$70,300.00	(\$70,300.00)
Month October 2014 Totals							\$0.00	\$70,300.00	(\$258,482.95)
11/19/2014	2015-00000335	JE	RA	Revenue Collection Payment	Collections			93,700.00	(352,182.95)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>	<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>		
2015-00017704	2015-00000710	State of California Measure Q Oct 14		State of California	11/19/2014	93,700.00	(93,700.00)		
							Total	\$93,700.00	(\$93,700.00)
Month November 2014 Totals							\$0.00	\$93,700.00	(\$352,182.95)
12/29/2014	2015-00000473	JE	RA	Revenue Collection Payment	Collections			85,708.76	(437,891.71)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>	<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>		
2015-00021929	2015-00000877	State of California-Measure Q Nov 2014		State of California	12/29/2014	85,708.76	(85,708.76)		
							Total	\$85,708.76	(\$85,708.76)
Month December 2014 Totals							\$0.00	\$85,708.76	(\$437,891.71)
01/21/2015	2015-00000541	JE	RA	Revenue Collection Payment	Collections			62,500.00	(500,391.71)

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>
2015-00025122	2015-00000983	State of California Measure Q			State of California		01/21/2015	62,500.00	(62,500.00)
							Total	62,500.00	(\$62,500.00)
Month January 2015 Totals							\$0.00	\$62,500.00	(\$500,391.71)
02/18/2015	2015-00000625	JE	RA	Revenue Collection Payment	Collections			83,300.00	(583,691.71)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>
2015-00028746	2015-00001110	STATE OF CALIFORNIA MEASURE Q			STATE OF CALIFORNIA		02/18/2015	83,300.00	(83,300.00)
							Total	83,300.00	(\$83,300.00)
Month February 2015 Totals							\$0.00	\$83,300.00	(\$583,691.71)
03/25/2015	2015-00000746	JE	RA	Revenue Collection Payment	Collections			61,674.64	(645,366.35)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>
2015-00033209	2015-00001281	State of California Measure Q			State of California		03/25/2015	61,674.64	(61,674.64)
							Total	61,674.64	(\$61,674.64)
Month March 2015 Totals							\$0.00	\$61,674.64	(\$645,366.35)
04/15/2015	2015-00000825	JE	RA	Revenue Collection Payment	Collections			58,800.00	(704,166.35)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>
2015-00035945	2015-00001386	State of California Measure Q March 2015			State of California		04/15/2015	58,800.00	(58,800.00)
							Total	58,800.00	(\$58,800.00)
Month April 2015 Totals							\$0.00	\$58,800.00	(\$704,166.35)
05/20/2015	2015-00000932	JE	RA	Revenue Collection Payment	Collections			78,400.00	(782,566.35)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>
2015-00040219	2015-00001547	State of California Measure Q 05/20/15			State of California		05/20/2015	78,400.00	(78,400.00)
							Total	78,400.00	(\$78,400.00)
Month May 2015 Totals							\$0.00	\$78,400.00	(\$782,566.35)
06/25/2015	2015-00001052	JE	RA	Revenue Collection Payment	Collections			93,681.43	(876,247.78)
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>			<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Dist. Amount</i>
2015-00044603	2015-00001708	State of California Measure Q			State of California		06/25/2015	93,681.43	(93,681.43)
							Total	93,681.43	(\$93,681.43)
Month June 2015 Totals							\$0.00	\$93,681.43	(\$876,247.78)
Account Sales Tax-City Portion Totals							\$66,400.00	\$942,647.78	(\$876,247.78)
Department Undistributed/Non-Dept. Totals							\$66,400.00	\$942,647.78	
G/L Account Number	003-4210 4110 Regular Pay						Balance To Date:		\$0.00
07/31/2014	2015-00000232	JE	GL	Reverse JE 715-14	JE 715-14		1,486.17		(1,486.17)

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
Month July 2014 Totals							\$0.00	\$1,486.17	(\$1,486.17)
09/30/2014	2015-00000359	JE	GL	Transfer expenses for Meaure	JE 919-15		13,951.80		12,465.63
Month September 2014 Totals							\$13,951.80	\$0.00	\$12,465.63
10/10/2014	2015-00000192	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,325.30		14,790.93
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	141010		Firefighter				2,715.11	2,325.30
							Total	\$2,715.11	\$2,325.30
10/24/2014	2015-00000224	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,325.30		17,116.23
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	141024		Firefighter				2,864.11	2,325.30
							Total	\$2,864.11	\$2,325.30
Month October 2014 Totals							\$4,650.60	\$0.00	\$17,116.23
11/07/2014	2015-00000318	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		3,186.22		20,302.45
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	141107		Firefighter				3,819.18	3,186.22
							Total	\$3,819.18	\$3,186.22
11/14/2014	2015-00000384	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,395.06		22,697.51
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	141121		Firefighter				2,908.94	2,395.06
							Total	\$2,908.94	\$2,395.06
Month November 2014 Totals							\$5,581.28	\$0.00	\$22,697.51
12/05/2014	2015-00000405	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,395.06		25,092.57
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	141205		Firefighter				2,806.88	2,395.06
							Total	\$2,806.88	\$2,395.06
12/19/2014	2015-00000462	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,395.06		27,487.63
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	141219		Firefighter				4,048.67	2,395.06
							Total	\$4,048.67	\$2,395.06
Month December 2014 Totals							\$4,790.12	\$0.00	\$27,487.63
01/02/2015	2015-00000496	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,628.33		30,115.96
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	150102		Firefighter				2,938.08	2,628.33
							Total	\$2,938.08	\$2,628.33

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
01/16/2015	2015-00000538	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,395.07		32,511.03
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150116		Firefighter				2,602.76	2,395.07
							Total	\$2,602.76	\$2,395.07
01/30/2015	2015-00000566	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,756.55		35,267.58
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150130		Firefighter				1,359.80	725.95
B		150130		Firefighter				4,678.08	2,030.60
							Total	\$6,037.88	\$2,756.55
Month January 2015 Totals							\$7,779.95	\$0.00	\$35,267.58
02/13/2015	2015-00000624	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,323.04		37,590.62
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150213		Firefighter				2,775.74	2,323.04
							Total	\$2,775.74	\$2,323.04
02/27/2015	2015-00000676	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,087.10		39,677.72
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150227		Firefighter				3,059.91	2,087.10
							Total	\$3,059.91	\$2,087.10
Month February 2015 Totals							\$4,410.14	\$0.00	\$39,677.72
03/13/2015	2015-00000723	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,087.10		41,764.82
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150313		Firefighter				3,149.92	2,087.10
							Total	\$3,149.92	\$2,087.10
03/27/2015	2015-00000757	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,087.10		43,851.92
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150327		Firefighter				2,913.75	2,087.10
							Total	\$2,913.75	\$2,087.10
Month March 2015 Totals							\$4,174.20	\$0.00	\$43,851.92
04/10/2015	2015-00000818	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,087.10		45,939.02
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150410		Firefighter				2,714.86	2,087.10
							Total	\$2,714.86	\$2,087.10
04/24/2015	2015-00000850	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,087.10		48,026.12
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150424		Firefighter				3,314.95	2,087.10
							Total	\$3,314.95	\$2,087.10

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
							Month April 2015 Totals	\$4,174.20	\$0.00	\$48,026.12
05/08/2015	2015-00000878	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,087.10		50,113.22	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		150508		Firefighter				2,924.88	2,087.10	
							Total	\$2,924.88	\$2,087.10	
05/22/2015	2015-00000931	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,087.10		52,200.32	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		150522		Firefighter				3,284.94	2,087.10	
							Total	\$3,284.94	\$2,087.10	
							Month May 2015 Totals	\$4,174.20	\$0.00	\$52,200.32
06/05/2015	2015-00000977	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,087.10		54,287.42	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		150605		Firefighter				2,819.88	2,087.10	
							Total	\$2,819.88	\$2,087.10	
06/19/2015	2015-00001046	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		2,087.10		56,374.52	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		150619		Firefighter				2,294.79	2,087.10	
							Total	\$2,294.79	\$2,087.10	
							Month June 2015 Totals	\$4,174.20	\$0.00	\$56,374.52
							Account Regular Pay Totals	\$57,860.69	\$1,486.17	\$56,374.52
G/L Account Number	003-4210 4120 Overtime Pay								Balance To Date:	\$0.00
09/30/2014	2015-00000359	JE	GL	Transfer expenses for Meaure	JE 919-15		3,741.40		3,741.40	
							Month September 2014 Totals	\$3,741.40	\$0.00	\$3,741.40
10/10/2014	2015-00000192	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		182.12		3,923.52	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		141010		Firefighter				2,715.11	182.12	
							Total	\$2,715.11	\$182.12	
10/24/2014	2015-00000224	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		331.12		4,254.64	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		141024		Firefighter				2,864.11	331.12	
							Total	\$2,864.11	\$331.12	
							Month October 2014 Totals	\$513.24	\$0.00	\$4,254.64
11/07/2014	2015-00000318	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		425.27		4,679.91	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
B		141107		Firefighter				3,819.18	425.27
							Total	\$3,819.18	\$425.27
11/14/2014	2015-00000384	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		306.19		4,986.10
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		141121		Firefighter				2,908.94	306.19
							Total	\$2,908.94	\$306.19
Month November 2014 Totals							\$731.46	\$0.00	\$4,986.10
12/05/2014	2015-00000405	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		204.13		5,190.23
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		141205		Firefighter				2,806.88	204.13
							Total	\$2,806.88	\$204.13
12/19/2014	2015-00000462	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,445.92		6,636.15
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		141219		Firefighter				4,048.67	1,445.92
							Total	\$4,048.67	\$1,445.92
Month December 2014 Totals							\$1,650.05	\$0.00	\$6,636.15
01/02/2015	2015-00000496	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		102.06		6,738.21
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150102		Firefighter				2,938.08	102.06
							Total	\$2,938.08	\$102.06
01/30/2015	2015-00000566	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		249.92		6,988.13
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150130		Firefighter				4,678.08	249.92
							Total	\$4,678.08	\$249.92
Month January 2015 Totals							\$351.98	\$0.00	\$6,988.13
02/13/2015	2015-00000624	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		245.01		7,233.14
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150213		Firefighter				2,775.74	245.01
							Total	\$2,775.74	\$245.01
02/27/2015	2015-00000676	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		765.12		7,998.26
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150227		Firefighter				3,059.91	765.12
							Total	\$3,059.91	\$765.12
Month February 2015 Totals							\$1,010.13	\$0.00	\$7,998.26
03/13/2015	2015-00000723	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		855.13		8,853.39

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		150313		Firefighter				3,149.92	855.13		
							Total	\$3,149.92	\$855.13		
03/27/2015	2015-00000757	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		618.96		9,472.35		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		150327		Firefighter				2,913.75	618.96		
							Total	\$2,913.75	\$618.96		
							Month March 2015 Totals	\$1,474.09	\$0.00	\$9,472.35	
04/10/2015	2015-00000818	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		420.07		9,892.42		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		150410		Firefighter				2,714.86	420.07		
							Total	\$2,714.86	\$420.07		
04/24/2015	2015-00000850	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,020.16		10,912.58		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		150424		Firefighter				3,314.95	1,020.16		
							Total	\$3,314.95	\$1,020.16		
							Month April 2015 Totals	\$1,440.23	\$0.00	\$10,912.58	
05/08/2015	2015-00000878	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		630.09		11,542.67		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		150508		Firefighter				2,924.88	630.09		
							Total	\$2,924.88	\$630.09		
05/22/2015	2015-00000931	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		990.15		12,532.82		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		150522		Firefighter				3,284.94	990.15		
							Total	\$3,284.94	\$990.15		
							Month May 2015 Totals	\$1,620.24	\$0.00	\$12,532.82	
06/05/2015	2015-00000977	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		525.09		13,057.91		
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>		
B		150605		Firefighter				2,819.88	525.09		
							Total	\$2,819.88	\$525.09		
							Month June 2015 Totals	\$525.09	\$0.00	\$13,057.91	
							Account Overtime Pay Totals	\$13,057.91	\$0.00	\$13,057.91	
G/L Account Number	003-4210 4599 Other Pay									Balance To Date:	\$0.00
07/31/2014	2015-00000232	JE	GL	Reverse JE 715-14	JE 715-14			132.74	(132.74)		

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
Month July 2014 Totals							\$0.00	\$132.74	(\$132.74)
09/30/2014	2015-00000359	JE	GL	Transfer expenses for Meaure	JE 919-15		1,246.14		1,113.40
Month September 2014 Totals							\$1,246.14	\$0.00	\$1,113.40
10/10/2014	2015-00000192	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		1,321.09
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	141010		Firefighter				2,715.11	207.69
							Total	\$2,715.11	\$207.69
10/24/2014	2015-00000224	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		1,528.78
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	141024		Firefighter				2,864.11	207.69
							Total	\$2,864.11	\$207.69
Month October 2014 Totals							\$415.38	\$0.00	\$1,528.78
11/07/2014	2015-00000318	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		1,736.47
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	141107		Firefighter				3,819.18	207.69
							Total	\$3,819.18	\$207.69
11/14/2014	2015-00000384	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		1,944.16
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	141121		Firefighter				2,908.94	207.69
							Total	\$2,908.94	\$207.69
Month November 2014 Totals							\$415.38	\$0.00	\$1,944.16
12/05/2014	2015-00000405	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		2,151.85
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	141205		Firefighter				2,806.88	207.69
							Total	\$2,806.88	\$207.69
12/19/2014	2015-00000462	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		2,359.54
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	141219		Firefighter				4,048.67	207.69
							Total	\$4,048.67	\$207.69
Month December 2014 Totals							\$415.38	\$0.00	\$2,359.54
01/02/2015	2015-00000496	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		2,567.23
	<i>Payroll Batch</i>	<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
	B	150102		Firefighter				2,938.08	207.69
							Total	\$2,938.08	\$207.69
01/16/2015	2015-00000538	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		2,774.92

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150116		Firefighter				2,602.76	207.69
							Total	\$2,602.76	\$207.69
01/30/2015	2015-00000566	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		311.54		3,086.46
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150130		Firefighter				1,359.80	103.85
B		150130		Firefighter				4,678.08	207.69
							Total	\$6,037.88	\$311.54
Month January 2015 Totals							\$726.92	\$0.00	\$3,086.46
02/13/2015	2015-00000624	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		3,294.15
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150213		Firefighter				2,775.74	207.69
							Total	\$2,775.74	\$207.69
02/27/2015	2015-00000676	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		3,501.84
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150227		Firefighter				3,059.91	207.69
							Total	\$3,059.91	\$207.69
Month February 2015 Totals							\$415.38	\$0.00	\$3,501.84
03/13/2015	2015-00000723	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		3,709.53
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150313		Firefighter				3,149.92	207.69
							Total	\$3,149.92	\$207.69
03/27/2015	2015-00000757	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		3,917.22
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150327		Firefighter				2,913.75	207.69
							Total	\$2,913.75	\$207.69
Month March 2015 Totals							\$415.38	\$0.00	\$3,917.22
04/10/2015	2015-00000818	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		4,124.91
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150410		Firefighter				2,714.86	207.69
							Total	\$2,714.86	\$207.69
04/24/2015	2015-00000850	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		4,332.60
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150424		Firefighter				3,314.95	207.69
							Total	\$3,314.95	\$207.69

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
Month April 2015 Totals							<u>\$415.38</u>	<u>\$0.00</u>	<u>\$4,332.60</u>	
05/08/2015	2015-00000878	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		4,540.29	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		150508		Firefighter				2,924.88	207.69	
Total								<u>\$2,924.88</u>	<u>\$207.69</u>	
Month May 2015 Totals							<u>\$415.38</u>	<u>\$0.00</u>	<u>\$4,747.98</u>	
05/22/2015	2015-00000931	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		4,747.98	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		150522		Firefighter				3,284.94	207.69	
Total								<u>\$3,284.94</u>	<u>\$207.69</u>	
Month May 2015 Totals							<u>\$415.38</u>	<u>\$0.00</u>	<u>\$4,747.98</u>	
06/05/2015	2015-00000977	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		4,955.67	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		150605		Firefighter				2,819.88	207.69	
Total								<u>\$2,819.88</u>	<u>\$207.69</u>	
Month May 2015 Totals							<u>\$415.38</u>	<u>\$0.00</u>	<u>\$4,747.98</u>	
06/19/2015	2015-00001046	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		207.69		5,163.36	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		150619		Firefighter				2,294.79	207.69	
Total								<u>\$2,294.79</u>	<u>\$207.69</u>	
Month June 2015 Totals							<u>\$415.38</u>	<u>\$0.00</u>	<u>\$5,163.36</u>	
Account Other Pay Totals							<u>\$5,296.10</u>	<u>\$132.74</u>	<u>\$5,163.36</u>	
G/L Account Number	003-4210 4910 Employer Paid Benefits							Balance To Date:		\$0.00
07/31/2014	2015-00000232	JE	GL	Reverse JE 715-14	JE 715-14			929.10	(929.10)	
Month July 2014 Totals							<u>\$0.00</u>	<u>\$929.10</u>	<u>(\$929.10)</u>	
09/30/2014	2015-00000359	JE	GL	Transfer expenses for Meaure	JE 919-15		6,900.13		5,971.03	
Month September 2014 Totals							<u>\$6,900.13</u>	<u>\$0.00</u>	<u>\$5,971.03</u>	
10/10/2014	2015-00000192	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,498.44		7,469.47	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		141010		Firefighter				2,715.11	1,498.44	
Total								<u>\$2,715.11</u>	<u>\$1,498.44</u>	
10/24/2014	2015-00000224	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,008.64		8,478.11	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		141024		Firefighter				2,864.11	1,008.64	
Total								<u>\$2,864.11</u>	<u>\$1,008.64</u>	
Month October 2014 Totals							<u>\$2,507.08</u>	<u>\$0.00</u>	<u>\$8,478.11</u>	

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
11/07/2014	2015-00000318	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,827.67		10,305.78	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		141107		Firefighter				3,819.18	1,827.67	
							Total	\$3,819.18	\$1,827.67	
11/14/2014	2015-00000384	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,030.87		11,336.65	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		141121		Firefighter				2,908.94	1,030.87	
							Total	\$2,908.94	\$1,030.87	
						Month	November 2014 Totals	\$2,858.54	\$0.00	\$11,336.65
12/05/2014	2015-00000405	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,632.23		12,968.88	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		141205		Firefighter				2,806.88	1,632.23	
							Total	\$2,806.88	\$1,632.23	
12/19/2014	2015-00000462	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,216.88		14,185.76	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		141219		Firefighter				4,048.67	1,216.88	
							Total	\$4,048.67	\$1,216.88	
						Month	December 2014 Totals	\$2,849.11	\$0.00	\$14,185.76
01/02/2015	2015-00000496	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,874.48		16,060.24	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		150102		Firefighter				2,938.08	1,874.48	
							Total	\$2,938.08	\$1,874.48	
01/16/2015	2015-00000538	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,132.38		17,192.62	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		150116		Firefighter				2,602.76	1,132.38	
							Total	\$2,602.76	\$1,132.38	
01/30/2015	2015-00000566	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,000.85		18,193.47	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		150130		Firefighter				1,359.80	254.85	
B		150130		Firefighter				4,678.08	746.00	
							Total	\$6,037.88	\$1,000.85	
01/30/2015	2015-00000572	JE	AP	A/P Invoice Entry	Accounts Payable		60.00		18,253.47	
<i>Invoice Number</i>	<i>Vendor</i>		<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>		<i>Amount</i>	<i>Dist. Amount</i>	
2015-00000233	Public Empl Retirement		PERS Retirement P/R End 01/3015 & Sur Bene	01/30/2015	EFT	1161		91,064.05	60.00	
							Total	\$91,064.05	\$60.00	

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
Month January 2015 Totals							\$4,067.71	\$0.00	\$18,253.47
02/13/2015	2015-00000624	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,561.19		19,814.66
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150213		Firefighter				2,775.74	1,561.19
							Total	\$2,775.74	\$1,561.19
02/27/2015	2015-00000676	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		784.20		20,598.86
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150227		Firefighter				3,059.91	784.20
							Total	\$3,059.91	\$784.20
Month February 2015 Totals							\$2,345.39	\$0.00	\$20,598.86
03/13/2015	2015-00000723	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,433.57		22,032.43
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150313		Firefighter				3,149.92	1,433.57
							Total	\$3,149.92	\$1,433.57
03/27/2015	2015-00000757	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		739.42		22,771.85
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150327		Firefighter				2,913.75	739.42
							Total	\$2,913.75	\$739.42
Month March 2015 Totals							\$2,172.99	\$0.00	\$22,771.85
04/10/2015	2015-00000818	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,362.58		24,134.43
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150410		Firefighter				2,714.86	1,362.58
							Total	\$2,714.86	\$1,362.58
04/24/2015	2015-00000850	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		804.90		24,939.33
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150424		Firefighter				3,314.95	804.90
							Total	\$3,314.95	\$804.90
Month April 2015 Totals							\$2,167.48	\$0.00	\$24,939.33
05/08/2015	2015-00000878	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,396.84		26,336.17
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150508		Firefighter				2,924.88	1,396.84
							Total	\$2,924.88	\$1,396.84
05/22/2015	2015-00000931	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		800.00		27,136.17
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>
B		150522		Firefighter				3,284.94	800.00

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
							Total	\$3,284.94	\$800.00	
							Month May 2015 Totals	\$2,196.84	\$0.00	\$27,136.17
06/05/2015	2015-00000977	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		1,379.72		28,515.89	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		150605		Firefighter				2,819.88	1,379.72	
							Total	\$2,819.88	\$1,379.72	
06/19/2015	2015-00001046	JE	HR	Payroll Post B Bi-Weekly	Payroll Post		650.37		29,166.26	
<i>Payroll Batch</i>		<i>Batch Number</i>		<i>Employee Name</i>				<i>Gross Pay</i>	<i>Dist. Amount</i>	
B		150619		Firefighter				2,294.79	650.37	
							Total	\$2,294.79	\$650.37	
							Month June 2015 Totals	\$2,030.09	\$0.00	\$29,166.26
							Account Employer Paid Benefits Totals	\$30,095.36	\$929.10	\$29,166.26
							Balance To Date:		\$0.00	
G/L Account Number	003-4210 7302 Equipment Acquisition									
11/26/2014	2015-00000388	JE	AP	A/P Invoice Entry	Accounts Payable		746.32		746.32	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
0000185727A	BAUER COMPRESSORS INC			Bal Due Porta Count Fit Tester Mask	07/30/2014	Check	147002	746.32	746.32	
							Total	\$746.32	\$746.32	
							Month November 2014 Totals	\$746.32	\$0.00	\$746.32
06/30/2015	2015-00001084	JE	GL	Reclass Fire invoices for	JE 633-15			746.32	.00	
							Month June 2015 Totals	\$0.00	\$746.32	\$0.00
							Account Equipment Acquisition Totals	\$746.32	\$746.32	\$0.00
							Balance To Date:		\$0.00	
G/L Account Number	003-4210 8110 Interest Expense									
09/30/2014	2015-00000364	JE	GL	Post Principle and Int pymnt	JE 924-15		794.44		794.44	
09/30/2014	2015-00000364	JE	GL	Post Principle and Int pymnt	JE 924-15		27,093.75		27,888.19	
							Month September 2014 Totals	\$27,888.19	\$0.00	\$27,888.19
12/31/2014	2015-00000580	JE	GL	Post Principle & Interest for	JE 1227-15		371.05		28,259.24	
							Month December 2014 Totals	\$371.05	\$0.00	\$28,259.24
03/31/2015	2015-00000807	JE	GL	Record Interest only for USDA	JE 322-15		26,550.00		54,809.24	
							Month March 2015 Totals	\$26,550.00	\$0.00	\$54,809.24
							Account Interest Expense Totals	\$54,809.24	\$0.00	\$54,809.24
							Balance To Date:		\$0.00	
G/L Account Number	003-4210 8130 Principal Repayment									

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
09/30/2014	2015-00000364	JE	GL	Post Principle and Int pymnt	JE 924-15		6,000.00		6,000.00	
09/30/2014	2015-00000364	JE	GL	Post Principle and Int pymnt	JE 924-15		29,000.00		35,000.00	
Month September 2014 Totals							\$35,000.00	\$0.00	\$35,000.00	
12/31/2014	2015-00000580	JE	GL	Post Principle & Interest for	JE 1227-15		35,000.00		70,000.00	
Month December 2014 Totals							\$35,000.00	\$0.00	\$70,000.00	
Account Principal Repayment Totals							\$70,000.00	\$0.00	\$70,000.00	
Department Fire Department Totals							\$231,865.62	\$3,294.33		
G/L Account Number	003-5230 5199 Misc. Operating Supplies								Balance To Date:	\$0.00
10/16/2014	2015-00000199	JE	AP	A/P Invoice Entry	Accounts Payable		9,845.04		9,845.04	
<i>Invoice Number</i>	<i>Vendor</i>	<i>Description</i>			<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
7626/3	STATEWIDE SAFETY & SIGNS	2 Radar Signs - purchased by Public			09/30/2014	Check	146737	9,845.04	9,845.04	
Total							\$9,845.04	\$9,845.04		
Month October 2014 Totals							\$9,845.04	\$0.00	\$9,845.04	
11/13/2014	2015-00000320	JE	AP	A/P Invoice Entry	Accounts Payable		3,256.20		13,101.24	
<i>Invoice Number</i>	<i>Vendor</i>	<i>Description</i>			<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
7844/3	STATEWIDE SAFETY & SIGNS	Street sealant for PMP prep.			11/05/2014	Check	146978	3,256.20	3,256.20	
Total							\$3,256.20	\$3,256.20		
11/30/2014	2015-00000417	JE	GL	Reclass invoice Posted to	JE 1119-15			9,845.04	3,256.20	
Month November 2014 Totals							\$3,256.20	\$9,845.04	\$3,256.20	
Account Misc. Operating Supplies Totals							\$13,101.24	\$9,845.04	\$3,256.20	
G/L Account Number	003-5230 6106 Contractural Services								Balance To Date:	\$0.00
07/24/2014	2015-00000043	JE	AP	A/P Invoice Entry	Accounts Payable		3,454.00		3,454.00	
<i>Invoice Number</i>	<i>Vendor</i>	<i>Description</i>			<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
Williams 140702	Williams Concrete & Gen Eng	Sidewalk repairs at Harbor & Piney.			07/02/2014	Check	146021	3,454.00	3,454.00	
Total							\$3,454.00	\$3,454.00		
Month July 2014 Totals							\$3,454.00	\$0.00	\$3,454.00	
Account Contractural Services Totals							\$3,454.00	\$0.00	\$3,454.00	
G/L Account Number	003-5230 6810 Equipment Rental								Balance To Date:	\$0.00
12/11/2014	2015-00000419	JE	AP	A/P Invoice Entry	Accounts Payable		3,547.50		3,547.50	
<i>Invoice Number</i>	<i>Vendor</i>	<i>Description</i>			<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
99911181	Crafco, Inc	PMP Crack Sealing			11/21/2014	Check	147142	3,547.50	3,547.50	

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
							Total	\$3,547.50	\$3,547.50	
							Month December 2014 Totals	\$3,547.50	\$0.00	\$3,547.50
01/22/2015	2015-00000542	JE	AP	A/P Invoice Entry	Accounts Payable		16.96		3,564.46	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
10/1-12/2014L	State Board of Equalization			Oct-Dec 2014 Use Tax Local	12/31/2014	EFT	1160	774.44	16.50	
Oct-Dec2014	State Board of Equalization			Oct 1 to Dec 31 2014 Use Tax Report	12/31/2014	EFT	1160	1,088.72	.46	
							Total	\$1,863.16	\$16.96	
							Month January 2015 Totals	\$16.96	\$0.00	\$3,564.46
05/14/2015	2015-00000900	JE	AP	A/P Invoice Entry	Accounts Payable		4,035.90		7,600.36	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
16345404	Caterpillar Financial Services			Skid Steer	04/30/2015	Check	148707	4,035.90	4,035.90	
							Total	\$4,035.90	\$4,035.90	
							Month May 2015 Totals	\$4,035.90	\$0.00	\$7,600.36
06/11/2015	2015-00000998	JE	AP	A/P Invoice Entry	Accounts Payable		2,017.95		9,618.31	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
16400099	Caterpillar Financial Services			Skidsteer 7/15/15 payment	06/04/2015	Check	148969	2,017.95	2,017.95	
							Total	\$2,017.95	\$2,017.95	
							Month June 2015 Totals	\$2,017.95	\$0.00	\$9,618.31
							Account Equipment Rental Totals	\$9,618.31	\$0.00	\$9,618.31
							Department Street Maintenance Totals	\$26,173.55	\$9,845.04	
G/L Account Number	003-5235 5199 Misc. Operating Supplies						Balance To Date:		\$0.00	
08/21/2014	2015-00000095	JE	AP	A/P Invoice Entry	Accounts Payable		30.59		30.59	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
Hanson07/14	Rabobank Visa Card			Visa Card	08/01/2014	EFT	1104	29.13	30.59	
							Total	\$29.13	\$30.59	
							Month August 2014 Totals	\$30.59	\$0.00	\$30.59
09/18/2014	2015-00000137	JE	AP	A/P Invoice Entry	Accounts Payable		343.79		374.38	
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
Hanson 08/14	Rabobank Visa Card			Visa Card	09/01/2014	EFT	1110	612.33	343.79	
							Total	\$612.33	\$343.79	

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
							Month September 2014 Totals	\$343.79	\$0.00	\$374.38
							Account Misc. Operating Supplies Totals	\$374.38	\$0.00	\$374.38
G/L Account Number 003-5235 6105 Consulting Services							Balance To Date:		\$0.00	
05/14/2015	2015-00000900	JE	AP	A/P Invoice Entry	Accounts Payable		3,710.00		3,710.00	
<i>Invoice Number</i>	<i>Vendor</i>	<i>Description</i>			<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
00502.02-1	Larry Walker Associates, Inc.	Consultant services for wasteload allocation			04/10/2015	Check	148762	3,710.00	3,710.00	
							Total	\$3,710.00	\$3,710.00	
							Month May 2015 Totals	\$3,710.00	\$0.00	\$3,710.00
06/11/2015	2015-00000998	JE	AP	A/P Invoice Entry	Accounts Payable		6,487.50		10,197.50	
<i>Invoice Number</i>	<i>Vendor</i>	<i>Description</i>			<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
00502.02-2	Larry Walker Associates, Inc.	Revisions: Pathogen Waste Load			05/12/2015	Check	149024	6,487.50	6,487.50	
							Total	\$6,487.50	\$6,487.50	
06/30/2015	2015-00001059	JE	AP	A/P Invoice Entry	Accounts Payable		2,730.00		12,927.50	
<i>Invoice Number</i>	<i>Vendor</i>	<i>Description</i>			<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
00502.02-3	Larry Walker Associates, Inc.	Revised Waste Load Allocation &			06/09/2015	Check	149287	2,730.00	2,730.00	
							Total	\$2,730.00	\$2,730.00	
							Month June 2015 Totals	\$9,217.50	\$0.00	\$12,927.50
							Account Consulting Services Totals	\$12,927.50	\$0.00	\$12,927.50
G/L Account Number 003-5235 6106 Contractural Services							Balance To Date:		\$0.00	
12/02/2014	2015-00000419	JE	AP	A/P Invoice Entry	Accounts Payable		11,432.33		11,432.33	
<i>Invoice Number</i>	<i>Vendor</i>	<i>Description</i>			<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
2217	DAVID CRYE GENERAL	Pacific/Main Storm Drain Repair			11/20/2014	Check	147147	11,432.33	11,432.33	
							Total	\$11,432.33	\$11,432.33	
12/29/2014	2015-00000499	JE	AP	A/P Invoice Entry	Accounts Payable		10,582.57		22,014.90	
<i>Invoice Number</i>	<i>Vendor</i>	<i>Description</i>			<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>	
2246	DAVID CRYE GENERAL	Storm drain - Main & Pacific			12/26/2014	Check	147431	10,582.57	10,582.57	
							Total	\$10,582.57	\$10,582.57	
							Month December 2014 Totals	\$22,014.90	\$0.00	\$22,014.90
							Account Contractural Services Totals	\$22,014.90	\$0.00	\$22,014.90
G/L Account Number 003-7710 3801 Transfers In							Balance To Date:		\$0.00	
							Department Storm Drain/Creek Maint. Totals	\$35,316.78	\$0.00	

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
05/28/2015	2015-00000941	JE	GL	Reverse JE #13/14 A-4 to	JE 522-15			3,507.86	(3,507.86)
05/31/2015	2015-00000994	JE	GL	Measure Q Funds for PMP	JE 526-15			200,000.00	(203,507.86)
Month May 2015 Totals							\$0.00	\$203,507.86	(\$203,507.86)
Account Transfers In Totals							\$0.00	\$203,507.86	(\$203,507.86)
G/L Account Number 003-7710 8501 Transfers Out								Balance To Date:	\$0.00
07/31/2014	2015-00000274	JE	GL	14/15 Adopted Budget	JE 711-15		8,297.00		8,297.00
Month July 2014 Totals							\$8,297.00	\$0.00	\$8,297.00
08/31/2014	2015-00000302	JE	GL	14/15 Adopted Budget	JE 811-15		8,301.00		16,598.00
Month August 2014 Totals							\$8,301.00	\$0.00	\$16,598.00
09/30/2014	2015-00000351	JE	GL	2014/15 Adopted Budget	JE 911-15		8,301.00		24,899.00
Month September 2014 Totals							\$8,301.00	\$0.00	\$24,899.00
10/31/2014	2015-00000375	JE	GL	2014/15 Adopted Budget	JE 1011-15		8,301.00		33,200.00
Month October 2014 Totals							\$8,301.00	\$0.00	\$33,200.00
11/30/2014	2015-00000411	JE	GL	14/15 Adopted Budget transfer	JE 1111-15		8,301.00		41,501.00
Month November 2014 Totals							\$8,301.00	\$0.00	\$41,501.00
12/31/2014	2015-00000488	JE	GL	14/15 Adopted Budget	JE 1211-15		8,301.00		49,802.00
Month December 2014 Totals							\$8,301.00	\$0.00	\$49,802.00
01/31/2015	2015-00000595	JE	GL	2014/15 Adopted Budget	JE 111-15		8,301.00		58,103.00
Month January 2015 Totals							\$8,301.00	\$0.00	\$58,103.00
02/28/2015	2015-00000700	JE	GL	2014/2015 Adopted Budget for	JE 211-15		8,301.00		66,404.00
Month February 2015 Totals							\$8,301.00	\$0.00	\$66,404.00
03/31/2015	2015-00000794	JE	GL	2014/15 Adopted Budget for	JE311-15		8,301.00		74,705.00
Month March 2015 Totals							\$8,301.00	\$0.00	\$74,705.00
04/30/2015	2015-00000892	JE	GL	2014/15 Adopted Budget for	JE 411-15		8,301.00		83,006.00
Month April 2015 Totals							\$8,301.00	\$0.00	\$83,006.00
05/31/2015	2015-00000987	JE	GL	2014/15 Adopted Budget for	JE 511-15		8,301.00		91,307.00
Month May 2015 Totals							\$8,301.00	\$0.00	\$91,307.00

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance
06/30/2015	2015-00001072	JE	GL	2014/15 Adopted Budget for	JE 611-15		8,301.00		99,608.00
Month June 2015 Totals							\$8,301.00	\$0.00	\$99,608.00
Account Transfers Out Totals							\$99,608.00	\$0.00	\$99,608.00
Department Interfund Transactions Totals							\$99,608.00	\$203,507.86	
								Balance To Date:	\$0.00
G/L Account Number	003-9614 6105 Consulting Services								
12/12/2014	2015-00000465	JE	AP	A/P Invoice Entry	Accounts Payable		31,847.50		31,847.50
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15									
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
105	Road Scouts Inc			Design& Drafting - Project MB-2015-S1	11/26/2014	Check	147379	31,847.50	31,847.50
							Total	\$31,847.50	\$31,847.50
Month December 2014 Totals							\$31,847.50	\$0.00	\$31,847.50
02/19/2015	2015-00000626	JE	AP	A/P Invoice Entry	Accounts Payable		3,245.00		35,092.50
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15									
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
0040845	Rick Engineering Company			CM for 2015 PMP Project (MB-2015-ST01)	02/22/2015	Check	147824	3,245.00	3,245.00
							Total	\$3,245.00	\$3,245.00
Month February 2015 Totals							\$3,245.00	\$0.00	\$35,092.50
03/05/2015	2015-00000679	JE	AP	A/P Invoice Entry	Accounts Payable		5,592.50		40,685.00
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15									
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
96	Road Scouts Inc			MB-2015-S1 - Convert Street Data Base,	06/24/2014	Check	147952	5,592.50	5,592.50
							Total	\$5,592.50	\$5,592.50
03/19/2015	2015-00000725	JE	AP	A/P Invoice Entry	Accounts Payable		21,940.00		62,625.00
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15									
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
0041464	Rick Engineering Company			CM for 2015 PMP Project (MB-2015-ST01)	02/24/2015	Check	148062	21,940.00	21,940.00
							Total	\$21,940.00	\$21,940.00
Month March 2015 Totals							\$27,532.50	\$0.00	\$62,625.00
04/30/2015	2015-00000855	JE	AP	A/P Invoice Entry	Accounts Payable		19,940.00		82,565.00
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15									
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
0042051	Rick Engineering Company		Lab Test		03/23/2015	Check	148641	19,940.00	19,940.00	
							Total	\$19,940.00	\$19,940.00	
							Month April 2015 Totals	\$19,940.00	\$0.00	\$82,565.00
05/14/2015	2015-00000900	JE	AP	A/P Invoice Entry	Accounts Payable		4,375.00		86,940.00	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<i>Invoice Number</i>	<i>Vendor</i>		<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>		
0042281	Rick Engineering Company		CM for 2015 PMP Project 2-28/3-27	04/17/2015	Check	148792	4,375.00	4,375.00		
							Total	\$4,375.00	\$4,375.00	
							Month May 2015 Totals	\$4,375.00	\$0.00	\$86,940.00
							Account Consulting Services Totals	\$86,940.00	\$0.00	\$86,940.00
G/L Account Number	003-9614 6106 Contractural Services						Balance To Date:		\$0.00	
01/22/2015	2015-00000542	JE	AP	A/P Invoice Entry	Accounts Payable		100,743.72		100,743.72	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<i>Invoice Number</i>	<i>Vendor</i>		<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>		
MB 2015-ST01	SOUZA CONSTRUCTION		MB Streets Rehab Program - Dig out &	12/31/2014	Check	147611	228,526.47	100,743.72		
							Total	\$228,526.47	\$100,743.72	
							Month January 2015 Totals	\$100,743.72	\$0.00	\$100,743.72
02/19/2015	2015-00000626	JE	AP	A/P Invoice Entry	Accounts Payable		211,208.34		311,952.06	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<i>Invoice Number</i>	<i>Vendor</i>		<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>		
MB 2015-ST01-2	SOUZA CONSTRUCTION		MB Streets Rehab Program Dig out &	02/06/2015	Check	147833	309,059.96	211,208.34		
							Total	\$309,059.96	\$211,208.34	
							Month February 2015 Totals	\$211,208.34	\$0.00	\$311,952.06
03/19/2015	2015-00000725	JE	AP	A/P Invoice Entry	Accounts Payable		15,830.42		327,782.48	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<i>Invoice Number</i>	<i>Vendor</i>		<i>Description</i>	<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>		
Pmt 3	SOUZA CONSTRUCTION		Dig-Out and Pavement Replacement	03/10/2015	Check	148074	394,904.84	15,830.42		
							Total	\$394,904.84	\$15,830.42	
							Month March 2015 Totals	\$15,830.42	\$0.00	\$327,782.48
04/16/2015	2015-00000826	JE	AP	A/P Invoice Entry	Accounts Payable		366,689.63		694,472.11	

Accumulated Transaction Listing

G/L Date Range 07/01/14 - 06/30/15

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>		<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
92395514	CalPortland Construction			Rock Parking Lot		03/31/2015	Check	148299	5,845.88	5,845.88
MB2015-ST01A	SOUZA CONSTRUCTION			Progress Payment 4		04/09/2015	Check	148407	409,868.80	360,843.75
								Total	\$415,714.68	\$366,689.63
Month April 2015 Totals							\$366,689.63	\$0.00	\$694,472.11	
05/14/2015	2015-00000900	JE	AP	A/P Invoice Entry	Accounts Payable		92,892.23		787,364.34	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>		<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
MB 2015-ST01 A	SOUZA CONSTRUCTION			MB Street Rehab Program		05/06/2015	Check	148802	134,505.55	92,892.23
								Total	\$134,505.55	\$92,892.23
Month May 2015 Totals							\$92,892.23	\$0.00	\$787,364.34	
06/30/2015	2015-00001059	JE	AP	A/P Invoice Entry	Accounts Payable		67,044.29		854,408.63	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
<i>Invoice Number</i>	<i>Vendor</i>			<i>Description</i>		<i>Invoice Date</i>	<i>Payment Type</i>	<i>Payment Number</i>	<i>Amount</i>	<i>Dist. Amount</i>
MB 2015-ST01C	SOUZA CONSTRUCTION			Progress Payment 6 - Final		06/25/2015	Check	149323	32,024.74	24,614.90
MB 2015-ST01D	SOUZA CONSTRUCTION			Retention		06/16/2015	Check	149323	79,415.28	42,429.39
								Total	\$111,440.02	\$67,044.29
06/30/2015	2015-00001098	JE	GL	Correct Pavement Mgmt Plan	JE 646-15			23,688.44	830,720.19	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
06/30/2015	2015-00001098	JE	GL	Correct Pavement Mgmt Plan	JE 646-15			1,540.74	829,179.45	
P0146.FY15 - Pavement Management Plan, Pavement Plan FY14/15										
Month June 2015 Totals							\$67,044.29	\$25,229.18	\$829,179.45	
Account Contractual Services Totals							\$854,408.63	\$25,229.18	\$829,179.45	
Department Pavement Management Plan Totals							\$941,348.63	\$25,229.18		



AGENDA NO:	B - 2
MEETING DATE:	August 17, 2015

Staff Report

TO: Committee Members **DATE:** August 13, 2015

FROM: Susan Slayton, Administrative Services Director

SUBJECT: Election of Chairperson

RECOMMENDED ACTION

Committee members to nominate and elect, by majority vote, a Committee Chairperson.



AGENDA NO: B - 3

MEETING DATE: August 17, 2015

Staff Report

TO: Chair and Committee Members

DATE: August 13, 2015

FROM: Susan Slayton, Administrative Services Director

SUBJECT: Discussion and Recommendation on Financing Street Repairs by Dedicating District Transaction Tax (Measure Q) Monies for Debt Service Payments

RECOMMENDED ACTION

Committee members to discuss the concept of financing street repairs by obtaining funding that would commit District Transaction Tax (Measure Q) funds for debt service payments.

The Committee members need to:

1. Discuss and vote on the concept of committing Measure Q funds for debt service payments on a streets' loan (list attached).
 - If the Committee advises obtaining the loan, provide staff with a recommendation on a loan amount and term.

BACKGROUND

On June 23, 2015, City staff presented an agenda item (attached) for Council's consideration of financing street repairs by committing District Transaction Tax (Measure Q) funds for debt service payments for up to 30 years. At that meeting, the following motion was made:

Councilmember Smukler moves the Council not consider any form of a local streets tax measure on the 2016 ballot, refer this item to the PWAB and Citizens Finance Committee for review and refinement, and direct staff to bring one or more financing proposals to the City Council in October 2015 for decision. The motion was seconded by Councilmember Heading, and carried unanimously, 5-0.

DISCUSSION

Staff requested estimates from the California Infrastructure and Economic Development Bank (I-Bank), as an example of committed amounts of Measure Q funds, proceeds based on those committed amounts, and various terms:

For a 20 year loan term:

If \$350k was committed to annual loan payments, we could enter into a ~\$4.1m

If \$500k was committed to annual loan payments, we could enter into a ~\$7m

For a 30 year loan term:

If \$350k was committed to annual loan payments, we could enter into a ~\$5.1m

If \$500k was committed to annual loan payments, we could enter into a ~\$9.25m

Currently, the City annually budgets ~\$500k of Measure Q funds for the pavement management plan projects. A \$350k annual commitment to loan payments would leave \$150k available to save and/or use for repair projects; saving would allow for larger projects to be completed in future years. Thus, a \$500k annual commitment would mean little or no funds for current use or future savings.

**CITY OF MORRO BAY
SCHEDULE OF FIVE-YEAR PAVEMENT MANAGEMENT PLAN**

Five Year Plan @ \$250,000 in 2013/14 - 2017/18

2015-16		2016-17		2017-18		2018-19		2019-20	
FY16 work plan will be executed with a combined contract in FY17				FY18 work plan will be executed with a combined contract in FY19					
Street	Cost	Street	Cost	Street	Cost	Street	Cost	Street	Cost
Acacia1	9,065	Clarabelle1	\$ 31,724	Barlow1	10,680	Bay1	\$ 3,242	Beachcomber3	\$ 29,700
Bayshore1	9,716	Driftwood1	9,485	Beach1	22,724	Bolton	81,000	Coral	220,000
BellaVist1	8,166	Napa1	123,285	Butte1	\$ 14,050	Bradley1	10,345	Panorama1	2,250
Driftwood2	18,700	Pacific1	50,125	Capri1	7,805	Carmel1	12,963	Sienna	21,419
Dunes1	20,997	Prescott	43,200	Downing1	12,900	Embarcadr3	54,910	Tuscan	13,631
Dunes2	24,468	Shasta1	72,770	Fairview1	13,171	Formosa1	7,200	Zanzibar	17,525
Harbor	59,220	SurfAlley1	4,556	Luzon1&2	135,000	Kennedy	87,890		
Hill	84,000			Luista1	6,915	Main9	12,465		
Monterey1	9,600			Madera1	11,420	Main12	7,000		
Monterey2	10,893			Main10	31,078	Main13	30,449		
Monterey3	14,950			Morro1	6,045	Olive2	9,255		
Monterey4	10,530			Morro5	25,850	Palm1	2,345		
Scott2	3,840			PineyLn1	3,240	Toro1	7,525		
Vista1	3,882								
Walnut1	4,320								
	<u>\$ 292,347</u>		<u>\$ 335,145</u>		<u>\$ 300,878</u>		<u>\$ 326,589</u>		<u>\$ 304,525</u>

This budget is based on current funding availability. Approval of new funding sources would significantly expedite reconstruction

Little Morro Crk	\$ 183,535	Avalon1	\$ 33,150	\$ PMP Street priorities are reevaluated annually during project design to utilize the most appropriate repair method considering current pavement condition & fund availability					
Main8	110,000	Avalon2	6,630						
Piney 1&2	305,970	Seaview	33,000						
Kings (Pac-Quin)	27,500	Surf 1-3	202,650						
Subtotal	<u>627,005</u>		<u>275,430</u>		<u>-</u>		<u>-</u>		<u>-</u>
Total	<u>\$ 919,352</u>		<u>\$ 610,575</u>		<u>\$ 300,878</u>		<u>\$ 326,589</u>		<u>\$ 304,525</u>

Greenwood (ATP)	<u>\$561,600</u>	Greenwood (CS)	<u>\$1,210,400</u>	Ironwood (ATP)	<u>\$635,250</u>	Juniper(CS)	<u>\$319,200</u>
-----------------	------------------	----------------	--------------------	----------------	------------------	-------------	------------------

Complete Streets (CS) or Active Transportation Program (ATP) projects are dependent on the award of separate grant funding

TOTAL ALL PROJECTS LISTED: \$ 5,188,369



AGENDA NO: D-1

MEETING DATE: June 23, 2015

Staff Report

TO: Honorable Mayor and City Council

DATE: June 18, 2015

**FROM: David Buckingham – City Manager
Rob Livick, PE/PLS – Public Works Director/City Engineer
Susan Slayton – Administrative Services Director**

SUBJECT: Discussion and Direction on Street Repair Funding Options

RECOMMENDATION

Staff recommends Council receive information on a range of street financing options, decide now not to pursue a 2016 streets-focused tax measure, consider a financing option to raise street capital now, refer this concept to the Public Works Advisory Board and Citizen Finance Committee for review and refinement, and have staff gather additional public input then bring a financing plan to the City Council in October for decision.

ALTERNATIVES

1. Provide direction to pursue one or more of the potential additional funding options now.
2. Provide direction to table this issue until FY17 or FY18, removing this objective from FY16 objectives.

FISCAL IMPACT

No direct impact as a result of the recommended action.

BACKGROUND

Federal and State gas tax revenues continue to be a wildcard, due to Congressional inaction regarding the reauthorization of the Highway Trust Fund. Fortunately last fiscal year, the City was able to obtain a \$275,000 funding authorization from SLOCOG for pavement rehabilitation of South Bay Boulevard. Another somewhat bright spot, in the otherwise dismal street funding picture, is the Active Transportation Program (ATP), established by the California Legislature. The ATP consolidates various Federal and State transportation programs, including the Transportation Alternatives Program, Bicycle Transportation Account, and State Safe Routes to School, into a single program, with a focus to make California a national leader in active transportation. While most applications submitted from the relatively low population density area of the Central Coast have not been successful, in the future this program may be used to fulfill several of our Pavement Management Plan (PMP) shortfalls, as our

01181.0001/256734.1		
Prepared By:	RL/SS	Dept Review: _____
City Manager Review:	DB	_____
City Attorney Review:	JWP	_____

population and accident history increases.

Another funding bright spot may be SB 16. That bill would create the Road Maintenance and Rehabilitation Program to address deferred maintenance on a variety of transportation facilities, including the local street and road system. The bill would provide for the program to be authorized every five years by the Legislature, and would provide that authorization for FY's 2015–16 through 2019–20. Proposed funding for that bill includes revenues from a \$0.10 per gallon increase in the motor vehicle fuel (gasoline) tax, \$0.10 of the \$0.12 per gallon increase in the diesel fuel excise tax, a \$0.10 per gallon storage tax on motor vehicle fuel, \$0.10 of the \$0.12 per gallon storage tax on diesel fuel, an increase of \$35 in the annual vehicle registration fee, and a new \$100 annual vehicle registration fee applicable to zero-emission motor vehicles. The estimate of the share of those funds, coming to Morro Bay, is \$1.2M, over the five-year period.

Finally last year, the City awarded a multi-year, indefinite delivery, indefinite quantity contract to Williams Concrete and Engineering to improve the ADA Accessibility for pedestrians by filling gaps in our existing sidewalk network, using the City's CDBG funds. That is very important because new Federal Highway Administration requirements took effect in July 2014, mandating missing or substandard curb ramps be installed whenever new road resurfacing is planned. That new requirement will effectively reduce the amount of funding that can be used directly on pavement rehabilitation.

Since 2007, Measure Q has steadily grown, and is now our primary source of revenue to improve street conditions. While the amount of "Measure Q" funding is usually in the magnitude of \$500K per year, the approximate annual funding, required to maintain streets status quo, is \$1.5M, with a total deferred street maintenance deficit of over \$26M (2014 dollars). Unfortunately, despite the City's recent increased investment in our street infrastructure, our backlog of street maintenance and repair continues to grow. In the words of our City Manager, "we diligently paint the deck chairs of the Titanic as it slowly slips below the waves."

The City of Morro Bay is not alone in this critical infrastructure funding issue. Governor Brown convened a special session of the State Legislature for June 19, 2015, to address these critical issues:

- The 2014 California Statewide Local Streets & Roads Needs Assessment Report found counties and cities are facing a \$79.3 billion funding shortfall for the maintenance and preservation of just the local street and road system over the next decade.
- State highways have \$59 billion in deferred maintenance.
- The average pavement condition index (PCI) in the State is a 66 on a scale of zero to one hundred, or a solid letter grade D.
- It is important to invest in both local and State transportation systems. Drivers, transit, pedestrians and bicyclists do not care about ownership of the transportation system; they just want to get from Point A to Point B as efficiently and safely as possible.
- The longer we wait to fix our roads, the more it will cost taxpayers in the long run.

In addition for Morro Bay:

- The City has 53 centerline miles of roads, and three bridges that we maintain.

- The PCI is 64 (a solid D-) and we have a backlog \$26M in deferred maintenance.

DISCUSSION

As previously stated, the City continues to invest approximately \$500K per year in major street maintenance. Unfortunately, those resources are not enough to keep the streets in their current poor condition. Without action, streets will continue to get worse until they fail, and the residents, visitors and businesses will be driving on dirt.

The City Council has previously directed staff to bring a proposal to consider a ballot measure for November 2016, which would implement another ½ cent sales tax increment to fund this critical infrastructure. While a successful ballot measure that increases the local sales tax increment would bring additional funds for street maintenance, staff does not believe Nov 2016 is the right time to consider a streets-focused sales tax increase. Some of those reasons include:

- The Nov 2014 election included a number of measures, including schools and Cuesta College that have measurably affected property tax rates.
- The recently passed water and sewer rate increases will have a measurable effect on many residents.
- The State is considering a road measure on the Nov 2016 ballot.
- SLO County may still consider a road measure on the Nov 2016 ballot.

For those reasons, staff recommends Council decide now not to consider a streets-focused sales tax increase in Nov 2016.

If not a sales tax increase, then what options does the City have to improve its street infrastructure? Staff is already implementing an “every other year paving program” to maximize the “economies of scale” factors to achieve more with less. Other ideas include:

- Consider leveraging all, or a portion of, the ~\$500K of annual streets-focused Measure Q funding, by using that revenue to finance a ‘loan’ that would allow us to perform a significant amount of work in the next 2-3 years.
- Consider special financing districts that allow use of the incremental property assessments increases to fund debt.
- Issue revenue bonds, funded through a property tax increase, to raise the required \$26M needed to bring up the average pavement condition index to 70, and preserve the Measure Q funding to maintain that level. That requires an increase in property tax, of approximately \$70 to \$100K in valuation, for 20 years. (Both the revenue bond and tax increase would also require a vote of the electorate, and is not recommended in 2016.)

Of all the possible approaches to accelerate our street improvement, using some or all of the “streets portion” of the Measure Q revenue stream would:

- Be a wise financial investment - saving money over the long term by doing a significant amount of work at current prices with future dollars.
- Be feasible – the City could, following Citizen and Board / Committee input, execute that plan now, without waiting for an election.
- Have an immediate impact – leveraging future dollars to execute \$3-9 Million of street repairs in the next 2-3 years.
- Demonstrate commitment and progress in a way that may make a 2018 streets tax measure more reasonable.

What might this look like?

- This year’s streets portion of Measure Q revenue is around \$550K. Our financial forecast anticipates Measure Q to increase at ~3.5%/year.
- Dedicating some or all of that revenue to a financing mechanism could be done for 20 or 30 years, resulting in the following principal amounts being available for street repair over the next 2-3 years:

Option	Term	Payment	Principal Available	Residual Measure Q Available
A	20 years	\$300K	~\$3.5M	\$250K
B	20 years	\$500K	~\$7.0M	\$50K
C	30 years	\$300K	~\$6.0M	\$250K
D	30 years	\$500K	~10.0M	\$50K

Neither plan produces the ~\$26M needed to bring all streets up to a street pavement condition index of 70 overall. However, it would allow the City to perform major rehabilitation of somewhere between 10% and 40% of our streets, depending on which option might be selected.

While a 30-year financing with ~\$500K of Measure Q would generate enough funds to rehabilitate perhaps 40% of our streets in the next 2-3 years, committing 100% of the “streets portion” of Measure Q would leave no revenue available to do much of anything to any other streets, except filling potholes, for a long, long time (except as other funding may become available).

Prior to making any investments, Public Works Engineering staff must update the pavement model to determine the optimal plan in order to maximize the use of whatever funding is available.

SUMMARY

Our streets are in bad shape and getting worse. If all of our streets were currently at PCI 70, then the ~\$500K “streets portion” of Measure Q revenue is about 1/3 of the requirement to simply maintain our streets at that less than favorable condition. Thus, without increasing the amount of money we spend on our streets, they will only get worse over time.

However, based on the measurable tax and rate increases our residents are dealing with in 2015-16, staff does not recommend a November 2016 streets-focused tax measure.

That said, improving our streets is one of our City’s top goals, and we can take some action now – without increasing any burden on our residents - to improve our streets more quickly, while also being better stewards of our taxpayer’s money.

Dedicating some or all of our Measure Q revenue to a financing mechanism over 20-30 years would produce ~\$3.5-10M of capital now for a 2-3 year round of major street improvement.

That would also allow us to better assess the impact of the possible State Roads bill, and possible 2016 County Streets Ballot Measure, which would allow a future Council to consider a 2018 Morro Bay streets ballot measure.

RECOMMENDATIONS

- Staff recommends Council decide now not to consider any streets-focused tax measure on the 2016 ballot.
- Staff recommends Council affirm the concept of dedicating some or all of the current Measure Q revenue to a financing mechanism to generate capital for a 2-3 year round of significant street improvement.
- Staff recommends Council request the Public Works Advisory Board and Citizens Finance Committee review and refine the financing options and have staff return to Council in October 2015 with recommendations for an executable financing plan for Council decision.

ATTACHMENTS

1. Proclamation by Governor Brown
2. 2015 Citywide Street Repair Cost Estimate

2015 Citywide Street Repair Cost Estimate

PCI Group	Remove & Reconstruct			Triple CAPE Seal		CAPE		Slurry			Total Miles
	0-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80	81-90	91-100	
Length (miles)	0.93	1.32	1.22	3.46	8.84	7.2	7.55	7.24	6.51	7.86	52.13
Avg. Width (ft)	24	26	24	31	32	32	27	31	33	34	31
Assumed % Dig Outs				40%	30%	20%	10%	15%	10%	5%	

Assumptions

Avg. Street Width (ft)	31	*Changed from 36 based on GIS and Street Saver Data
Contingency	30%	*Includes Mob/Demob, TC, SWPPP, Striping, Curb and Gutter as needed, ADA, street monuments, etc. as well as traditional contingency
CM, ENG, Admin	15%	
Inflation	3.5%	

Costs

Item	Cost	Unit
Remove & Replace	\$ 5.20	SF
Digouts	\$ 6.30	SF
CAPE Seal (Chip + Slurry)	\$ 1.10	SF
Triple CAPE (Slurry + Chip + Slurry)	\$ 1.30	SF
Slurry Seal	\$ 0.20	SF

Calculations

Repair Type	Area (SF)	Cost
Remove & Replace	453,658	\$ 2,359,020
Triple CAPE	2,059,939	\$ 6,927,996
Triple CAPE: 40% Digouts	566,333	\$ 2,163,391
Triple CAPE: 30% Digouts	1,493,606	\$ 4,764,604
CAPE Total	2,292,840	\$ 4,733,016
CAPE : 20% Digouts	1,216,512	\$ 2,870,968
CAPE : 10% Digouts	1,076,328	\$ 1,862,047
Slurry Total	3,730,373	\$ 3,025,024
Slurry : 15% digouts	1,185,043	\$ 1,356,874
Slurry : 10% digouts	1,134,302	\$ 941,471
Slurry : 5% digouts	1,411,027	\$ 726,679
Total	6,476,870	\$ 17,045,055

Cost Plus Contingency (30%)	\$ 22,158,572
Plus CM, Eng, Admin (15%)	\$ 25,482,358
Final Estimated Cost	\$ 25,482,358

Costs with Inflation - "Do Nothing" Scenario

Year	2016	2017	2018	2020	2025
Final Estimated Cost	\$ 26,374,240	\$ 27,297,339	\$ 28,252,746	\$ 30,265,048	\$ 35,945,382

