

# City of Morro Bay

## Citizens Oversight Committee Agenda, Acting as Citizens Finance Advisory Committee

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### *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.*

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**REGULAR MEETING  
TUESDAY, JUNE 21, 2016  
VETERANS MEMORIAL HALL – 3:30 PM  
209 SURF ST., MORRO BAY, CA**

ESTABLISH QUORUM AND CALL TO ORDER

COMMITTEE MEMBERS ANNOUNCEMENTS & PRESENTATIONS

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, committee member 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.

A. CONSENT CALENDAR

A-1. APPROVAL OF MINUTES FOR THE MAY 17, 2016, REGULAR CITIZENS OVERSIGHT/FINANCE ADVISORY COMMITTEE MEETING

B. BUSINESS ITEMS

B-1. DISCUSSION OF FY 16/17 BUDGET

B-2. PROGRESS UPDATE: PUBLIC-FRIENDLY BUDGET

B-3. BENCHMARKING MORRO BAY'S BUDGET WITH SIMILAR CITIES

C. DECLARATION OF FUTURE AGENDA ITEMS

D. ADJOURNMENT

The next meeting Regular Meeting will be held on **Tuesday, July 19, 2016 at 3:30 p.m.** at the Veterans Memorial Hall located at 209 Surf Street, Morro Bay, California.

**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.**

**MINUTES - CITIZENS OVERSIGHT/FINANCE ADVISORY COMMITTEE  
REGULAR MEETING – MAY 17, 2016  
VETERANS MEMORIAL HALL – 3:30 P.M.**

**MEMBERS PRESENT:**

Marlys McPherson	Vice-Chairperson
David Betonte	Member
Betty Forsythe	Member
Roscoe Mathieu	Member

**ABSENT:** Barbara Spagnola Chairperson

**STAFF PRESENT:** Susan Slayton Administrative Services Director  
Rob Livick Public Works Director  
Brooke Austin Deputy City Clerk

**ESTABLISH QUORUM AND CALL TO ORDER**

A quorum was established with all members, but Chairperson Spagnola, present, and the meeting was called to order at 3:31 p.m.

**COMMITTEE MEMBERS ANNOUNCEMENTS AND PRESENTATIONS**

Vice-Chairperson McPherson announced the recruitment for additional committee members has been extended. A new deadline has not yet been established.

**PUBLIC COMMENT PERIOD**

The public comment period was opened. Seeing none, the public comment period was closed.

**A. CONSENT CALENDAR**

**A-1 APPROVAL OF MINUTES FOR THE APRIL 19, 2016 CITIZENS OVERSIGHT/FINANCE  
ADVISORY COMMITTEE MEETING**  
<https://youtu.be/-CZcEMts8vc?t=2m33s>

**MOTION:** Committee Member Forsythe moved to approve the minutes from the April 19, 2016 meeting. The motion was seconded by Member Betonte and carried unanimously, 4-0.

## B. BUSINESS ITEMS

### B-1 REPORT ON SAN LUIS OBISPO COUNCIL OF GOVERNMENTS (SLOCOG) TRANSPORTATION INVESTMENT PLAN

<https://youtu.be/-CZcEMts8vc?t=15m29s>

Public Works Director Livick gave a summary of the presentation that SLOCOG made to the City Council and Public Works Advisory Board (PWAB) last month and responded to Committee inquiries. The presentation documents are available at the following link <http://www.morrobay.ca.us/documentcenter/view/9609> and the link to the PWAB meeting presentation is <https://youtu.be/p4lcTeeYkh8?t=44m44s>. The plan is a local ½ cent sales tax initiative dedicated to transportation, which is estimated to raise \$25 million per year. The expenditure plan lists projects such as the Highway 41/Highway 1/Main Street Intersection, bike and pedestrian path projects (i.e. Morro Bay to Cayucos connector), public transportation, local streets and roads with community enhancements and safe routes to schools. These funds are meant to supplement local funds not supplant them, Once approved by the SLOCOG Board, the next step is to have the plan approved by all cities in the County, so that it can be placed on the November ballot.

### B-2 PROGRESS UPDATE: PUBLIC-FRIENDLY BUDGET

<https://youtu.be/-CZcEMts8vc?t=3m31s>

Public-friendly Budget Subcommittee Member Betonte introduced the examples he has found through his research. Those examples can be found at the following link <http://morrobayca.gov/Archive.aspx?ADID=2850>. He stated three areas the Committee needs to decide are what should be the form of the document; what should be its content and how is it going to be presented to the public.

The Committee discussed identifying the audience and perhaps having separate summaries for different audiences. They also like the idea of linking goals and expenditures to see how much money is spent to achieve Council goals. Staff will work to schedule a Budget Workshop in July.

### B-3 NOTIFICATION OF UPCOMING CITY COUNCIL BUDGET STUDY SESSIONS AND 2014/2015 AUDIT PRESENTATION

<https://youtu.be/-CZcEMts8vc?t=51m15s>

Administrative Services Director Slayton notified the Committee there will be a Budget Study Session on May 24<sup>th</sup> at 3:30 p.m. Then at the 6:00 p.m. regular meeting, the auditor will present the 2014-2015 Final Audit. On May 31<sup>st</sup> there will be a second Budget Study Session, if needed. Slayton reported there was not adequate time to get a draft of the proposed budget to the Committee for review prior to it being presented to Council.

## C. DECLARATION OF FUTURE AGENDA ITEMS

<https://youtu.be/-CZcEMts8vc?t=54m13s>

The Committee would like to have future agenda items to review the 2014/2015 Final Audit, ongoing updates on the public-friendly budget document, and a review of City contracts.

D. ADJOURNMENT

<https://youtu.be/-CZcEMts8vc?t=57m30s>

The meeting adjourned at 4:28 pm. The next Regular Meeting will be held Tuesday, June 21, 2016 at 3:30 p.m. at the Veterans Memorial Hall located at 209 Surf Street, Morro Bay, CA.

Recorded by:

Brooke Austin  
Deputy City Clerk



<b>AGENDA NO:</b>	<b>B - 1</b>
<b>MEETING DATE:</b>	<b>June 21, 2016</b>

## Staff Report

**TO:** Chairwoman Spagnola and Committee Members      **DATE:** June 14, 2016

**FROM:** Susan Slayton, Administrative Services Director

**SUBJECT:** Discussion of FY 16/17 Budget

Included with this report are five broad overview pages:

1. Summary all Budgeted Funds
2. All Funds Revenues by Category
3. All funds Expenditures by Category
4. General Fund Revenues by Source
5. General Fund Expenditures by Division and Category

Committee members will review/discuss these pages.

**CITY OF MORRO BAY  
2016/17 ADOPTED BUDGET**

**SUMMARY OF ALL BUDGETED FUNDS**

NAME OF FUND	BEGINNING CASH	REVENUE ESTIMATES		TRANSFERS		EXPENDITURE ESTIMATES		REVENUES OVER(UNDER) NET	ENDING CASH
		OPERATING	CAPITAL	IN	OUT	OPERATING	CAPITAL	TRANSFERS AND EXPENDITURES	
GENERAL	\$ -	\$ 11,562,661	\$ -	\$ 1,197,537	\$ (736,357)	\$ (12,012,590)	\$ -	\$ 11,251	\$ 11,251
DISTRICT TRANSACTION TAX	10,099	1,019,199	-	-	(96,122)	(335,881)	(587,196)	-	10,099
MORRO BAY TOURISM BUSINESS IMPROVEMENT DIST	58,832	851,606	-	60,000	(18,632)	(892,974)	-	-	58,832
COUNTY TOURISM MARKETING DISTRICT	-	330,964	-	-	(6,619)	(324,345)	-	-	-
GENERAL GOVERNMENT VEHICLE REPLACEMENT	130,107	-	-	75,000	-	-	(70,000)	5,000	135,107
GENERAL FUND EMERGENCY RESERVE	3,589,623	20,000	-	-	-	-	-	20,000	3,609,623
GENERAL FUND FACILITY MAINTENANCE	63,722	108,000	-	-	-	(171,500)	-	(63,500)	222
CAPITAL REPLACEMENT	100,000	-	-	100,000	-	-	-	100,000	200,000
PROJECTS ACCUMULATION	134,415	-	-	125,000	-	-	-	125,000	259,415
WATER EQUIPMENT REPLACEMENT	262,550	-	-	-	-	-	-	-	262,550
SEWER EQUIPMENT REPLACEMENT	498,234	-	-	177,371	-	-	-	177,371	675,605
HARBOR EQUIPMENT REPLACEMENT	54,743	-	-	-	-	-	-	-	54,743
COMMUNITY DEVELOPMENT GRANTS	70,431	168,530	-	-	-	-	(68,530)	100,000	170,431
STATE GAS TAX	-	237,562	-	-	(237,562)	-	-	-	-
LOWER COST VISITOR ACCOMMODATIONS MITIGATION	53,618	-	-	-	-	-	-	-	53,618
TRAFFIC SAFETY	-	13,000	-	-	(13,000)	-	-	-	-
SPECIAL SAFETY GRANTS	33,021	100,000	-	-	-	-	(100,000)	-	33,021
PARKING IN-LIEU	312,140	-	-	-	-	-	-	-	312,140
TRANSIT	150,156	341,463	127,664	-	(79,775)	(407,208)	-	(17,856)	132,300
LTF (BIKE PATHS)	7,907	7,858	-	-	-	-	(15,000)	(7,142)	765
LTF (ROADS)	28,885	73,292	-	-	-	-	-	73,292	102,177
WATER REVENUE	-	5,137,800	-	-	(843,540)	(4,294,260)	-	-	-
UTILITY DISCOUNT/REBATE	135,915	-	-	118,000	-	(116,032)	-	1,968	137,883
SEWER REVENUE	-	5,608,000	-	-	(2,358,863)	(3,249,137)	-	-	-
HARBOR OPERATING	-	2,290,666	-	-	(314,728)	(1,975,938)	-	-	-
RISK MANAGEMENT INTERNAL SERVICE	153,672	1,386,378	-	-	-	(1,285,448)	-	100,930	254,602
INFORMATION TECHNOLOGY INTERNAL SERVICE	143,126	-	-	384,357	-	(456,120)	(27,000)	(98,763)	44,363
SPECIAL ASSESSMENT DISTRICTS	59,869	8,477	-	-	-	(4,800)	-	3,677	63,546
CLOISTERS ASSESSMENT DISTRICT	90,364	148,944	-	-	-	(140,500)	-	8,444	98,808
TRUST AND AGENCY - GENERAL PLAN MAINTENANCE	417,159	-	-	-	-	-	-	-	417,159
TRUST AND AGENCY - UNFUNDED COMPENSABLE LEAVES	-	66,732	-	-	-	-	-	66,732	66,732
MB/CSD WASTEWATER TREATMENT PLANT	-	2,387,051	5,946,605	-	(2,000)	(2,385,051)	(5,946,605)	-	-
GOVERNMENTAL IMPACT FEES ACCUMULATION	479,707	-	226,000	-	-	-	(180,000)	46,000	525,707
PARK IN-LIEU FEES	10,214	-	-	-	-	-	-	-	10,214
STATE PARK MARINA SPECIAL REVENUE	146,585	80,000	-	-	-	-	(35,000)	45,000	191,585
HOUSING IN-LIEU	112,936	700	-	-	-	(5,000)	-	(4,300)	108,636
WATER ACCUMULATION	1,531,099	70,700	-	487,061	(23,200)	-	(487,500)	47,061	1,578,160
SEWER ACCUMULATION	6,334,741	60,000	-	2,159,001	(177,371)	-	(743,600)	1,298,030	7,632,771
HARBOR ACCUMULATION	666,614	-	-	24,442	-	-	(665,576)	(641,134)	25,480
<b>TOTAL ALL FUNDS</b>	<b>\$ 15,840,484</b>	<b>\$ 32,079,583</b>	<b>\$ 6,300,269</b>	<b>\$ 4,907,769</b>	<b>\$ (4,907,769)</b>	<b>\$ (28,056,784)</b>	<b>\$ (8,926,007)</b>	<b>\$ 1,397,061</b>	<b>\$ 17,237,545</b>

**CITY OF MORRO BAY  
2016/17 ADOPTED BUDGET**

**ALL FUNDS REVENUES BY CATEGORY**

Name of Fund	Taxes & Assessments	Charges for Services	Licenses & Permits	Investments & Rent	Fines & Forfeitures	Other Governmental	Other	Interfund Transfers	2016/17 Adopted Budget
GENERAL	\$ 9,428,080	\$ 1,087,352	\$ 581,320	\$ 381,301	\$ 12,500	\$ 58,808	\$ 13,300	\$ 1,197,537	\$ 12,760,198
DISTRICT TRANSACTION TAX	1,019,199	-	-	-	-	-	-	-	1,019,199
MORRO BAY TOURISM BUSINESS IMPROVEMENT DIST	831,606	-	-	-	-	-	20,000	60,000	911,606
COUNTY TOURISM MARKETING DISTRICT	330,964	-	-	-	-	-	-	-	330,964
GENERAL GOVERNMENT VEHICLE REPLACEMENT	-	-	-	-	-	-	-	75,000	75,000
GENERAL FUND EMERGENCY RESERVE	-	-	-	20,000	-	-	-	-	20,000
GENERAL FUND FACILITY MAINTENANCE	-	-	-	108,000	-	-	-	-	108,000
CAPITAL REPLACEMENT	-	-	-	-	-	-	-	100,000	100,000
PROJECTS ACCUMULATION	-	-	-	-	-	-	-	125,000	125,000
WATER EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-	-
SEWER EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	177,371	177,371
HARBOR EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT GRANTS	-	-	-	-	-	168,530	-	-	168,530
STATE GAS TAX	-	-	-	-	-	237,562	-	-	237,562
LOWER COST VISITOR ACCOMMODATIONS MITIGATION	-	-	-	-	-	-	-	-	-
TRAFFIC SAFETY	-	-	-	-	13,000	-	-	-	13,000
SPECIAL SAFETY GRANTS	-	-	-	-	-	100,000	-	-	100,000
PARKING IN-LIEU	-	-	-	-	-	-	-	-	-
TRANSIT	-	44,000	-	-	-	425,127	-	-	469,127
LTF (BIKE PATHS)	-	-	-	-	-	7,858	-	-	7,858
LTF (ROADS)	-	-	-	-	-	73,292	-	-	73,292
WATER REVENUE	-	5,137,800	-	-	-	-	-	-	5,137,800
UTILITY DISCOUNT/REBATE	-	-	-	-	-	-	-	118,000	118,000
SEWER REVENUE	-	5,608,000	-	-	-	-	-	-	5,608,000
HARBOR OPERATING	-	2,290,666	-	-	-	-	-	-	2,290,666
RISK MANAGEMENT INTERNAL SERVICE	-	1,385,778	-	600	-	-	-	-	1,386,378
INFORMATION TECHNOLOGY INTERNAL SERVICE	-	-	-	-	-	-	-	384,357	384,357
SPECIAL ASSESSMENT DISTRICTS	8,477	-	-	-	-	-	-	-	8,477
CLOISTERS ASSESSMENT DISTRICT	148,944	-	-	-	-	-	-	-	148,944
TRUST AND AGENCY - GENERAL PLAN MAINTENANCE FEE	-	-	-	-	-	-	-	-	-
TRUST AND AGENCY - UNFUNDED COMPENSABLE LEAVES	-	-	-	-	-	-	66,732	-	66,732
MB/CSD WASTEWATER TREATMENT PLANT	-	2,387,051	-	-	-	-	5,946,605	-	8,333,656
GOVERNMENTAL IMPACT FEES ACCUMULATION	-	226,000	-	-	-	-	-	-	226,000
PARK IN-LIEU FEES	-	-	-	-	-	-	-	-	-
STATE PARK MARINA SPECIAL REVENUE	-	80,000	-	-	-	-	-	-	80,000
HOUSING IN-LIEU	-	-	-	700	-	-	-	-	700
WATER ACCUMULATION	-	63,200	-	7,500	-	-	-	487,061	557,761
SEWER ACCUMULATION	-	60,000	-	-	-	-	-	2,159,001	2,219,001
HARBOR ACCUMULATION	-	-	-	-	-	-	-	24,442	24,442
<b>TOTAL REVENUE/TRANSFER IN ESTIMATES</b>	<b>\$ 11,767,270</b>	<b>\$ 18,369,847</b>	<b>\$ 581,320</b>	<b>\$ 518,101</b>	<b>\$ 25,500</b>	<b>\$ 1,071,177</b>	<b>\$ 6,046,637</b>	<b>\$ 4,907,769</b>	<b>\$ 43,287,621</b>

**CITY OF MORRO BAY  
2016/17 ADOPTED BUDGET**

**ALL FUNDS EXPENDITURES BY CATEGORY**

Name of Fund	Personnel	Supplies	Services	Capital Outlay	Other	Debt Service	Equip Rplcmnt	Transfers	2016/17 Adopted Budget
GENERAL	\$ (9,106,344)	\$ (509,934)	\$ (2,214,952)	\$ -	\$ (145,750)	\$ (35,610)	\$ -	\$ (736,357)	\$ (12,748,947)
DISTRICT TRANSACTION TAX	(319,954)	-	(601,196)	(7,416)	-	(90,633)	-	-	(1,019,199)
MORRO BAY TOURISM BUSINESS IMPROVEMENT DIST	-	-	(892,974)	-	-	-	-	(18,632)	(911,606)
COUNTY TOURISM MARKETING DISTRICT	-	(324,345)	-	-	-	-	-	(6,619)	(330,964)
GENERAL GOVERNMENT VEHICLE REPLACEMENT	-	-	-	(70,000)	-	-	-	-	(70,000)
GENERAL FUND EMERGENCY RESERVE	-	-	-	-	-	-	-	-	-
GENERAL FUND FACILITY MAINTENANCE	-	-	(171,500)	-	-	-	-	-	(171,500)
CAPITAL REPLACEMENT	-	-	-	-	-	-	-	-	-
PROJECTS ACCUMULATION	-	-	-	-	-	-	-	-	-
WATER EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-	-
SEWER EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-	-
HARBOR EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT GRANTS	-	-	-	(68,530)	-	-	-	-	(68,530)
STATE GAS TAX	-	-	-	-	-	-	-	(237,562)	(237,562)
LOWER COST VISITOR ACCOMMODATIONS MITIGATION	-	-	-	-	-	-	-	-	-
TRAFFIC SAFETY	-	-	-	-	-	-	-	(13,000)	(13,000)
SPECIAL SAFETY GRANTS	(40,086)	(10,000)	-	(49,914)	-	-	-	-	(100,000)
PARKING IN-LIEU	-	-	-	-	-	-	-	-	-
TRANSIT	(79,775)	-	(407,208)	-	-	-	-	-	(486,983)
LTF (BIKE PATHS)	-	-	-	-	(15,000)	-	-	-	(15,000)
LTF (ROADS)	-	-	-	-	-	-	-	-	-
WATER REVENUE	(846,791)	(193,615)	(3,246,354)	-	(7,500)	-	-	(843,540)	(5,137,800)
UTILITY DISCOUNT/REBATE PROGRAM	-	-	(116,032)	-	-	-	-	-	(116,032)
SEWER REVENUE	(652,331)	(223,750)	(582,768)	-	(1,790,288)	-	-	(2,358,863)	(5,608,000)
HARBOR OPERATING	(1,106,090)	(78,900)	(359,289)	-	(296,800)	(134,859)	-	(314,728)	(2,290,666)
RISK MANAGEMENT INTERNAL SERVICE	(44,531)	-	(1,240,917)	-	-	-	-	-	(1,285,448)
INFORMATION TECHNOLOGY INTERNAL SERVICE	(207,033)	(91,000)	(158,087)	(27,000)	-	-	-	-	(483,120)
SPECIAL ASSESSMENT DISTRICTS	-	-	(4,800)	-	-	-	-	-	(4,800)
CLOISTERS ASSESSMENT DISTRICT	(11,000)	(7,000)	(122,500)	-	-	-	-	-	(140,500)
TRUST AND AGENCY - GENERAL PLAN MAINT FEE	-	-	-	-	-	-	-	-	-
TRUST AND AGENCY - UNFUNDED COMPENSABLE LEAVES	-	-	-	-	-	-	-	-	-
MB/CSD WASTEWATER TREATMENT PLANT	(951,773)	(386,600)	(1,016,678)	(5,946,605)	(30,000)	-	-	(2,000)	(8,333,656)
GOVERNMENTAL IMPACT FEES ACCUMULATION	-	-	-	(180,000)	-	-	-	-	(180,000)
PARK IN-LIEU FEES	-	-	-	-	-	-	-	-	-
STATE PARK MARINA SPECIAL REVENUE	-	-	-	(35,000)	-	-	-	-	(35,000)
HOUSING IN-LIEU	-	-	-	-	(5,000)	-	-	-	(5,000)
WATER ACCUMULATION	-	-	-	(487,500)	-	-	-	(23,200)	(510,700)
SEWER ACCUMULATION	-	-	-	(743,600)	-	-	-	(177,371)	(920,971)
HARBOR ACCUMULATION	-	-	-	(665,576)	-	-	-	-	(665,576)
<b>TOTAL EXPENDITURE/TRANSFER OUT</b>	<b>\$ (13,365,708)</b>	<b>\$ (1,825,144)</b>	<b>\$ (11,135,255)</b>	<b>\$ (8,281,141)</b>	<b>\$ (2,290,338)</b>	<b>\$ (261,102)</b>	<b>\$ -</b>	<b>\$ (4,731,872)</b>	<b>(41,890,560)</b>
<b>TOTAL REVENUE/TRANSFER IN</b>									<b>43,287,621</b>
<b>SOURCE/(USE) OF CASH</b>									<b>\$ 1,397,061</b>

**CITY OF MORRO BAY  
2016/17 ADOPTED BUDGET  
GENERAL FUND REVENUES BY SOURCE**

	<u>2012/13</u> <u>Actual</u>	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Adopted</u> <u>Budget</u>	<u>2015/16</u> <u>Amended</u> <u>Budget</u>	<u>2016/17</u> <u>Adopted</u> <u>Budget</u>
Property taxes						
Current secured net of admin fee	\$ 2,418,684	\$ 2,520,700	\$ 2,679,337	\$ 2,707,430	\$ 2,728,387	\$ 2,856,609
Property tax in-lieu - VLF	809,214	837,251	877,079	830,137	830,137	853,044
Property tax in-lieu - Sales Tax	364,472	447,649	364,931	221,566	221,566	-
Subtotal	<u>3,592,370</u>	<u>3,805,600</u>	<u>3,921,347</u>	<u>3,759,133</u>	<u>3,780,090</u>	<u>3,709,653</u>
Other taxes						
Sales and use tax	1,154,885	1,189,656	1,207,332	1,460,913	1,460,913	1,704,376
Sales tax Prop 172 Public Safety	131,214	156,783	164,000	122,400	122,400	124,848
Property transfer tax	65,324	69,485	76,137	61,200	61,200	62,424
Transient occupancy tax	2,235,255	2,527,352	2,888,638	2,871,253	3,113,942	3,309,639
Franchises	513,304	505,658	492,572	507,000	507,000	517,140
Subtotal	<u>4,099,982</u>	<u>4,448,934</u>	<u>4,828,679</u>	<u>5,022,766</u>	<u>5,265,455</u>	<u>5,718,427</u>
Licenses and permits						
Business/transient vendor tax	230,145	248,181	305,844	556,000	556,000	519,520
Coastal permits	25,363	32,336	19,594	26,000	26,000	26,000
Conditional use permits	10,781	11,599	59,466	25,000	25,000	25,000
Other licenses and permits	8,079	12,906	10,865	10,500	10,500	10,800
Subtotal	<u>274,368</u>	<u>305,022</u>	<u>395,769</u>	<u>617,500</u>	<u>617,500</u>	<u>581,320</u>
Intergovernmental						
Homeowners subvention	19,148	19,076	18,902	18,535	18,535	18,818
Motor vehicle tax	5,438	4,500	4,347	4,500	4,500	4,500
State & Federal grants	-	64,278	10,085	3,400	124,379	26,589
State reimbursements	18,068	21,092	21,890	17,000	78,800	8,901
Subtotal	<u>42,654</u>	<u>108,946</u>	<u>55,224</u>	<u>43,435</u>	<u>226,214</u>	<u>58,808</u>
Use of money and property						
Investment income/rents	323,595	281,361	331,853	292,400	314,597	381,301
Subtotal	<u>323,595</u>	<u>281,361</u>	<u>331,853</u>	<u>292,400</u>	<u>314,597</u>	<u>381,301</u>
Fines & forfeitures						
Parking fines	6,660	5,799	4,660	3,000	3,000	4,500
Vehicle code fines	6,839	9,843	7,829	7,000	7,000	7,000
Other fines	6,623	5,085	2,638	2,000	2,000	1,000
Subtotal	<u>20,122</u>	<u>20,727</u>	<u>15,127</u>	<u>12,000</u>	<u>12,000</u>	<u>12,500</u>
Charges for services						
Community development	239,739	279,854	369,407	335,300	335,300	402,900
Fire services	116,409	188,549	211,889	114,199	340,756	126,932
Police services	22,312	28,164	24,913	23,600	23,600	11,000
Recreation services	403,589	534,721	493,076	622,000	617,000	521,632
Other service charges	65,575	9,050	11,441	24,932	24,932	24,888
Subtotal	<u>847,624</u>	<u>1,040,338</u>	<u>1,110,726</u>	<u>1,120,031</u>	<u>1,341,588</u>	<u>1,087,352</u>
Other revenues	32,979	28,624	100,561	7,000	7,000	13,300
Subtotal general fund revenues	<u>9,233,694</u>	<u>10,039,552</u>	<u>10,759,286</u>	<u>10,874,265</u>	<u>11,564,444</u>	<u>11,562,661</u>
Transfers in	<u>3,227,099</u>	<u>2,451,361</u>	<u>1,709,177</u>	<u>1,177,011</u>	<u>1,177,011</u>	<u>1,197,537</u>
<b>TOTAL GENERAL FUND REVENUES AND TRANSFERS IN</b>	<u>\$ 12,460,793</u>	<u>\$ 12,490,913</u>	<u>\$ 12,468,463</u>	<u>\$ 12,051,276</u>	<u>\$ 12,741,455</u>	<u>\$ 12,760,198</u>





<b>AGENDA NO:</b>	<b>B - 2</b>
<b>MEETING DATE:</b>	<b>June 21, 2016</b>

## Staff Report

**TO:** Chairwoman Spagnola and Committee Members      **DATE:** June 14, 2016  
**FROM:** Sub-Committee Members Betonte and Mathieu  
**SUBJECT:** Progress Update: Public-Friendly Budget

This is the Sub-Committee's opportunity to present its efforts made on researching/creating a more Public-Friendly Budget document and presentation. The Committee will routinely discuss this topic for a recommendation to the City Manager by January 2017.

Member Betonte asked the CFAC to review and discuss the examples of public-friendly budget documents that were provided prior to the May 2016 meeting. They can be found at the following link: <http://morrobayca.gov/Archive.aspx?ADID=2850>.



<b>AGENDA NO:</b>	<b>B - 3</b>
<b>MEETING DATE:</b>	<b>June 21, 2016</b>

## Staff Report

**TO:** Chairwoman Spagnola and Committee Members      **DATE:** June 16, 2016  
**FROM:** Susan Slayton, Administrative Services Director  
**SUBJECT:** Benchmarking Morro Bay's Budget with Similar Cities

### **DISCUSSION**

In the 2016/17 budget letter, the City Manager proposed the following:

*Consider Benchmarking with similar cities.*

*Staff to request Citizens Finance Committee to compare FY16-17 budget to CA benchmarks to inform development of FY17-18 budget.*

Below are a few sites for information gathering:

1. League of California Cities      <https://www.cacities.org/>
2. Michael Coleman's website      <http://www.californiacityfinance.com/>
3. California State Controller's Office      <http://www.sco.ca.gov/>

The goal will be a report completed by the Committee's October 18<sup>th</sup> meeting. This report will then be placed on the agenda for the October 25<sup>th</sup> City Council Meeting.