

THE CITY OF SEASIDE ANNUAL PROGRAM COMPLIANCE REPORT

The actions performed by City staff in fiscal year (FY) 17/18 were in preparation of the Arterial and Collector Resurfacing Project, which is anticipated to span multiple years and will have phased Construction Bid Packages. The Pavement Management Program was updated utilizing StreetSaver, and a list of roadways recommended for treatment was generated utilizing the updated Decision Tree Matrix and Budgetary scenarios outlined within the program. Following the preliminary roadway selection, the City assessed the roadways selected and revised the list as necessary to meet the needs of the community. City Council held study sessions on the Pavement Management Program, and the roadways preliminarily selected for treatment, on April 9, 2018, June 7, 2018 and July 10, 2018. Based on Council direction to focus on upgrading major streets, staff developed preferred treatment scenarios identifying the City's ability to improve the condition of the citywide roadway network with the use of Measure X funds.

The City issued a Request for Proposal (RFP) on July 23, 2018 for professional engineering services for the preparation of design and construction bid documents, construction inspection and testing, and overall construction management services for resurfacing and rehabilitation of the roadways selected for treatment. The City will look to award the project and begin design in the Fiscal Year (FY) 2018/19.

The City is currently working on the Independent Audit of Financial Statements for Measure X Funds, Attachment 1, which will be submitted at a later date once it has been completed.

The revenue earned in FY17/18 will be carried over to the FY18/19.

CITY OF SEASIDE - FISCAL YEAR UNAUDITED 2017/18 BALANCE SHEET

REVENUES	
Carryover from Previous Year	\$ 0
Measure X Revenues	\$ 928,969.59
Earning on Interest	\$ 0
TOTAL REVENUES:	\$ 928,969.59
EXPENDITURES	
Traffic Signal Maintenance (#210-8210-2077)	\$83,234.00
TOTAL EXPENDITURES:	\$83,234.00
FUND BALANCE, END OF PERIOD:	\$ 845,735.59

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

ATTACHMENT 1: Five-Year Capital Improvement Program
ATTACHMENT 2: Pavement Management Program Report
ATTACHMENT 3: Maintenance of Effort Report

The Independent Audit of Financial Statements for Measure X Funds, will be submitted at a later date.

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CITY OF SEASIDE
TRANSPORTATION SAFETY AND INVESTMENT PLAN ACCOUNT FUND
FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT

June 30, 2018



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CITY OF SEASIDE
TRANSPORTATION SAFETY AND INVESTMENT PLAN ACCOUNT FUND
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INDEPENDENT AUDITOR'S REPORT

City Council
City of Seaside, California

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Seaside (City) Transportation Safety and Investment Plan Account Fund, as of and for the year ended June 30, 2018, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the City of Seaside Transportation Safety and Investment Plan Account Fund, as of June 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the City of Seaside Transportation Safety and Investment Plan Account Fund and do not purport to, and do not, present fairly the financial position of the City of Seaside, as of June 30, 2018 or the changes in its financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 14, 2019 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Roseville, California
May 14, 2019

City of Seaside**TRANSPORTATION SAFETY AND INVESTMENT PLAN ACCOUNT FUND****BALANCE SHEET****JUNE 30, 2018**

ASSETS

Cash and investments	\$ 845,736
Due from other governments	<u>230,730</u>
Total assets	<u>1,076,466</u>

FUND BALANCE

Restricted	<u>1,076,466</u>
Total Fund Balance	<u><u>\$ 1,076,466</u></u>

See accompanying Notes to the Financial Statements

City of Seaside**TRANSPORTATION SAFETY AND INVESTMENT PLAN ACCOUNT FUND****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****FOR THE YEAR ENDED JUNE 30, 2018**

REVENUES

Transportation Safety and Investment Plan Account revenue	<u>\$ 1,159,700</u>
Total revenues	<u>1,159,700</u>

EXPENDITURES

Streets and roads maintenance	<u>83,234</u>
Total Expenditures	<u>83,234</u>
Excess (deficiency) of revenues over expenditures	1,076,466
Fund balance, beginning of fiscal year	<u>-</u>
Fund balance, end of fiscal year	<u><u>\$ 1,076,466</u></u>

See accompanying Notes to the Financial Statements

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

The City of Seaside receives Measure X funding from the Transportation Agency for Monterey County for the purpose of street and road infrastructure improvements. The financial statements present only the City of Seaside Transportation Safety and Investment Plan Account Fund and do not purport to, and do not present, the City's financial position and changes in financial position. The City of Seaside's basic financial statements are available from the City's website at <http://www.ci.seaside.ca.us/192/Financial-Statements>.

Basis of Accounting

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

The modified accrual basis of accounting is used for all funds. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available). Measurable means that the amount of the transaction can be determined. Available means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

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

NOTE 2 – CASH DEPOSITS

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

NOTE 3 – MAINTENANCE OF EFFORT

The Measure X Master Programs Funding Agreement between the City of Seaside and the Transportation Agency for Monterey County required that the City must expend each fiscal year from its General fund for street and highway purposes an amount not less than the annual average of its expenditures from its General fund during the preceding three fiscal years, as reported to the Controller pursuant to Streets and Highways Code section 2151 ("Maintenance of Effort"). The City's General Fund provides an annual contribution to the Streets Fund to meet the requirement. For purposes of this calculation, an average of the prior three (3) years spent for local transportation purposes, using the General Fund annual contribution, will be used. Exemptions from this calculation include one-time capital expenses, and expiration of any voter-approved fund sources that were used for local transportation purposes. In the case of expired voter-approved fund sources, the three-year average baseline would be recalculated in the next annual verification period without said expired fund sources. Revenues from a fee imposed or contribution first received by a local jurisdiction on or after January 1, 2016 which are used on or after July 1, 2016, by that local jurisdiction for maintenance or improvement purposes on its streets and highways shall be considered as General fund expenditures for the purposes of compliance with the provisions of this Section in the fiscal year in which such expenditures are made. The following General Fund contributions to the Streets Fund, the designated Measure X Fund, were made for eligible expenditures:

For the fiscal year ended:

June 30, 2015	\$	656,888
June 30, 2016		476,040
June 30, 2017		<u>653,790</u>

Three year average \$ 595,573

Total expenditures from the General fund for street and highway purposes for the fiscal year ended June 30, 2018 was \$632,152. However, the City was not in compliance with the Maintenance of Effort requirement of the Measure X Master Programs Funding Agreement between the City of Seaside and the Transportation Agency for Monterey County because the City did not record the transfer of \$632,152 from the General Fund to its designated Measure X Fund until July 1 of the subsequent fiscal year as described in the accompanying Schedule of Findings and Responses.

**INDEPENDENT AUDITORS' COMPLIANCE REPORT WITH TAMC ORDINANCE NO. 2016-01
TRANSPORTATION SAFETY AND INVESTMENT PLAN**

City Council
City of Seaside, California

We have audited the financial statements of the City of Seaside (City) Transportation Safety and Investment Plan Account Fund compliance with the types of compliance requirements described in the Transportation Agency for Monterey County's (TAMC) Ordinance No. 2016-01 and in the Measure X Master Programs Funding Agreement between TAMC and the City of Seaside applicable for the fiscal year ended June 30, 2018.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the City of Seaside Transportation Safety and Investment Plan Account Fund.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit in accordance with the compliance requirements described in the Transportation Agency for Monterey County's (TAMC) Ordinance No. 2016-01 and in the Measure X Master Programs Funding Agreement (the Agreement) between TAMC and the City of Seaside. The Measure X Master Programs Funding Agreement requires that the independent auditor shall perform at least the following tasks: (1) determine whether the recipient expended all Measure X funds received in compliance with Measure X, the Measure X Investment Plan, and the Policies & Project Descriptions, as they may be adopted or amended by TAMC from time to time, and the Agreement, (2) determine whether the Measure X revenues received and expended were accounted for and tracked in its own separate budget and fund titled "Transportation Safety & Investment Plan Account" and were not comingled with any other funds and that the accounting system provides adequate internal controls and audit trails to facilitate an annual compliance audit for each fund type and the respective usage and application of said funds, and (3) determine whether the City met the Maintenance of Effort requirements imposed by Measure X and State law. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state laws and regulations applicable to the City occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Compliance with the City of Seaside Transportation Safety and Investment Plan Account Fund

In our opinion, except for the finding described as 2018-001 in the Schedule of Findings and Responses, the funds allocated to and received by the City of Seaside Transportation Safety and Investment Plan Account Fund, complied, in all material respects, with the compliance requirements referred to above that are applicable in accordance to the compliance requirements described in the Transportation Agency for Monterey County's (TAMC) Ordinance No. 2016-01 and in the Measure X Master Programs Funding Agreement between TAMC and the City of Seaside for the fiscal year ended June 30, 2018.

City of Seaside's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Roseville, California
May 14, 2019

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

City Council
City of Seaside, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the City of Seaside (City) Transportation Safety and Investment Plan Fund as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated May 14, 2019.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as item 2018-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Seaside Transportation Safety and Investment Plan Account Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the Schedule of Findings and Responses as item 2018-001.

City of Seaside's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Roseville, California
May 14, 2019

CITY OF SEASIDE
TRANSPORTATION SAFETY AND INVESTMENT PLAN ACCOUNT FUND
SCHEDULE OF FINDINGS AND RESPONSES

2018 – 001 Maintenance of Effort (MOE)

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting
- Noncompliance with requirements described in the Transportation Agency for Monterey County's (TAMC) Ordinance No. 2016-01 and in the Measure X Master Programs Funding Agreement between TAMC and the City of Seaside

Condition: During of testing of Maintenance of Effort requirements, we noted the City did not make the required transfer from the General Fund to the Streets Fund until July 1, 2018.

Criteria or specific requirement: Article III: Section B.9 of the Measure X Master Program Funding Agreement between the Transportation Agency for Monterey County (TAMC) and City of Seaside states that the City should abide by the Maintenance of Effort requirements imposed by Measure X and State law.

Further, Section 11.B of Ordinance 2016-1 of the Transportation Safety and Investment Plan states that each local jurisdiction shall expend each year from its general fund for street and highway purposes an amount not less than the average of its expenditures from its general fund during the preceding three fiscal years, as reported to the Controller pursuant to Streets and Highway Code section 2151..

Context: While the City did not transfer the required amount of General Fund revenue to its Transportation Safety and Investment Plan Account Fund by the end of the fiscal year, the City did transfer the funds on the first day of the subsequent fiscal year and plans to meet the MOE requirement each year going forward.

Effect: By not transferring the required amount of General Fund revenue to its designated Measure X Fund by the end of the year, the City is not in compliant with its signed Master Funding Agreement with TAMC which could result in loss of Measure X funding.

Cause: The City experienced significant turnover in its finance department during the year resulting in the hiring of a new finance director subsequent to June 30, 2018.

Repeat Finding: This is not a repeat finding.

Recommendation: While not timely, the City transferred \$632,152 to its Transportation Safety and Investment Plan Account Fund at the beginning of the next subsequent year and plans to meet the MOE requirement for the year ended June 30, 2019. We recommend the City establish procedures to ensure the MOE requirements for Measure X are met each year, including the timely transfer of General Fund revenues.

Views of responsible officials and planned corrective actions: There is no disagreement with the audit finding. The City experienced turnover in critical financial positions at year-end resulting in delayed processes. In order to address this, a year-end deliverables schedule that includes the Maintenance of Effort transfer has been implemented as part of the year-end close process, as well as adding the MOE transfer to the newly implemented Finance department-wide deliverables checklist. The year-end process will include weekly staff meetings to review the status of the deliverables to ensure that all items are completed in a timely fashion to include the MOE transfer. The checklist provides a reference for staff to ensure completion of the transfer and record the journal entry number when finalized. In addition, both lists will provide documentation of the process and due date in the event of staff changes to prevent a lapse in the future.

Name(s) of the contact person(s) responsible for corrective action: Kimberly Drabner, Finance Director
Planned completion date for corrective action plan: June 30, 2019.

CITY of SEASIDE
MEASURE X FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FOR FISCAL YEARS 2018/19 – 2022/23

Attachment 1

YEAR 1 (FY18/19)

Project	Description & Phase	Total Cost	Measure X	PCI
Arterial and Collector Resurfacing Project	Design and Phase 1 Construction: Overlay, Reconstruction, and Surface Seal of Various Arterials and Collectors within the City	\$1,854,816	\$1,286,536	<50
Bike Safe Grates	Fabrication of the Bike Safe Grates	\$426,000	\$426,000	n/a
Totals:		\$2,280,816	\$1,712,536	

YEAR 2 (FY19/20)

Project	Description & Phase	Total Cost	Measure X	PCI
Bike Safe Grates	Construction and Installation of Bike Safe Grates	\$200,000	\$200,000	n/a
Arterial and Collector Resurfacing Project	Phase 2 – Construction: Overlay, Reconstruction, and Surface Seal of Various Arterials and Collectors within the City	\$3,637,302	\$3,135,378	<50
Totals:		\$3,837,302	\$3,335,378	

YEAR 3 (FY20/21)

Project	Description & Phase	Total Cost	Measure X	PCI
Arterial and Collector Resurfacing Project	Phase 3 – Construction: Overlay, Reconstruction, and Surface Seal of Various Arterials and Collectors within the City	\$6,138,198	\$6,138,198	<50
Totals:		\$6,138,198	\$6,138,198	

YEAR 4 (FY21/22)

Project	Description & Phase	Total Cost	Measure X	PCI
Arterial and Collector Resurfacing Project	Phase 4 – Construction: Overlay, Reconstruction, and Surface Seal of Various Arterials and Collectors within the City	\$940,857	\$312,994	<50
Totals:		\$940,857	\$312,994	

CITY of SEASIDE
MEASURE X FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM
FOR YEARS 2018 – 2022

YEAR 5 (FY22/23)

Project	Description & Phase	Total Cost	Measure X	PCI
Residential Streets	Phase 1 – Remove & Replace Failed Road Sections on Residential Streets	\$300,000	\$300,000	<60
Totals:		\$300,000	\$300,000	

DEFINITIONS OF REQUESTED INFORMATION:

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

**CITY OF SEASIDE**

440 Harcourt Avenue
Seaside, CA 93955

Telephone (831) 899-6700
FAX (831) 899-6227

Date: November 7, 2018

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

Re: Pavement Management Program Annual Report Letter

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

The Pavement Management Program utilizes a software system developed by:

 X Metropolitan Transportation Commission StreetSaver, version 9.0.0
 Other : _____

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

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

Centerline miles:	<u>76.04 miles</u>
Total lane miles (or equivalent units):	<u>147.59 miles</u>
The last update of the inventory was completed on:	<u>March 2018</u>

- Pavement Condition Index (PCI) 63
- Identification of sections of pavement needing maintenance, rehabilitation, or replacement.

Total lane miles (or equivalent units)	<u>70 miles</u>
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- Estimated budget needs to rehabilitate or replace deficient sections for the current year and the next three years:

\$61,400,000 (Unconstrained Needs)

You may direct any questions regarding the system to Misty Bradshaw at (831) 899-6886, mbradshaw@ci.seaside.ca.us or myself at (831) 899-6884.

Sincerely,

Rick Riedl, Public Works Director / City Engineer

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**CITY of SEASIDE
THREE-YEAR MAINTENANCE OF EFFORT REPORT
FOR YEARS 2014 – 2017**

Year 1

Fund Source	Amount	Year
General Fund	\$656,888	2014/2015
Total Expended on Transportation		

Year 2

Fund Source	Amount	Year
General Fund	\$476,040	2015/2016
Total Expended on Transportation		

Year 3

Fund Source	Amount	Year
General Fund	\$653,790	2016/2017
Total Expended on Transportation		

Three-Year Average of Transportation Expenditures:

\$595,573

I, the undersigned, certify that the above information is true and correct to the best of my knowledge.


 Craig Malin, City Manager
 City of Seaside