

**COUNTY OF SACRAMENTO  
INTERNAL SERVICES AGENCY  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER**

AB 2788 (Chapter 886/94)  
Maintenance of Effort (MOE) Certification Form

**Name of City:** \_\_\_\_\_

**Fiscal Year of Certification:** \_\_\_\_\_

**AB 2788 Maintenance of Effort (MOE) Calculation:**

Total Public Safety Adopted Budget  
(Amount on Line 4.1 of Form A): \_\_\_\_\_

Less Public Safety MOE  
(Amount on Line 3.2 of Form A): \_\_\_\_\_

Difference:  
Over (Under) AB 2788 MOE Requirements: \_\_\_\_\_

**Certification Statement:**

I hereby certify that the City of \_\_\_\_\_ is over/under (please circle one) the AB 2788 Maintenance of Effort (MOE) requirements concerning the use of Proposition 172 revenues in the amount of \_\_\_\_\_. Forms A, B (if required), and C are submitted in support of this calculation. Detailed records concerning this calculation are available upon request and will be retained.

Signature of City Official: \_\_\_\_\_

Date signed: \_\_\_\_\_

Form A  
AB 2788 MOE Calculation Worksheet

**Step #1: Define Public Safety Services**

The city should establish its definition of public safety services that is consistent with Government Code Section 30052. Please list below all departments included in this definition:


**Step #2: Determine Base Year Amount**

The city or county should determine its AB 2788 base year by using the 1992-93 adopted budget for all defined public safety departments, plus/minus annual growth amount (L3.1) from previous years. Please complete a form B to provide the following:

**Line 2.1: Total Base Year** \_\_\_\_\_  
(Total Adjusted AB2788 Base Year detailed in Form B)

**Step #3: Determine Base Amount for Local Agency**

AB 2788 includes a growth factor provision that is equal to the previous year's growth in Proposition 172 revenues. The Department of Finance, Auditor-Controller Division, will provide cities and counties with this amount. If appropriate, this amount should be added to the AB 2788 base year.

**Line 3.1: Growth Amount** \_\_\_\_\_  
(Listed on letter)

**Line 3.2: Total Base Amount for Local Agency** \_\_\_\_\_  
(Line 2.1 + 3.1)

Form A  
AB 2788 MOE Calculation Worksheet

**Step #4: Determine AB 2788 Public Safety Budget for Certification Year**

The city should determine the AB 2788 Public Safety budget for the certification year. The city should include the same departments and adjustments that were included in their AB 2788 base year calculation. Please complete Form C to provide the following:

**Line 4.1: Total AB 2788 Public Safety Budget (Form C)** \_\_\_\_\_  
(Total Adjusted AB2788 Budget for Certification Year detailed in Form C)

**Step #5: AB 2788 Maintenance of Effort (MOE) Calculation**

Please complete the Auditor - Controller AB 2788 Certification Form using the above information. The calculation would be as follows:

Amount of Line 4.1 – Amount of Line 3.1 = Amount Over (Under) AB 2788 MOE Requirement.

**Form B: AB2788 Maintenance of Effort (MOE) Base Year Calculation**  
**Please complete the following Form to calculate the AB2788 MOE base year.**  
**Describe all AB2788 adjustments in the space provided below.**

<b>Public Safety Department:</b>							<b>Total</b>
<b>1992-93 Adopted Budget:</b>							
<b>AB2788 Adjustments:</b> (1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
<b>Adjusted AB2788 Amount:</b>							

AB2788 MOE Adjustments (Comments):

- (1)
- (2)
- (3)
- (4)
- (5)
- (6)
- (7)
- (8)
- (9)
- (10)

Completed by: \_\_\_\_\_ Phone: \_\_\_\_\_ Date: \_\_\_\_\_ City of: \_\_\_\_\_

**Form C: AB2788 Maintenance of Effort (MOE) Certification Year Calculation**  
**Please complete the following Form to calculate the AB2788 MOE certification year budget.**  
**Describe all AB2788 adjustments in the space provided below.**

<b>Public Safety Department:</b>							<b>Total</b>
<b>Certification Yr Adopted Budget:</b>							
<b>AB2788 Adjustments:</b> (1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
<b>Adjusted AB2788 Certification Year:</b>							

AB2788 MOE Adjustments (Comments):

- (1)
- (2)
- (3)
- (4)
- (5)
- (6)
- (7)
- (8)
- (9)
- (10)

Completed by: \_\_\_\_\_ Phone: \_\_\_\_\_ Date: \_\_\_\_\_ City of: \_\_\_\_\_