



Special Finance and Economic Dev. Comm. Meeting

May 23, 2016

4:30 pm

Pinky Alder Room

-
- 1) ORAL COMMUNICATIONS
 - 2) PROPOSED ANNUAL BUDGET FOR FISCAL YEAR 2016-17 PHASE 1

NOTE: All Agenda items and back-up materials are available for public review at the Upland Public Library, downstairs reference desk at 450 North Euclid Avenue, the City Clerk's Office at 460 North Euclid Avenue and the City website at www.ci.upland.ca.us, subject to staff's ability to post the documents before the meeting.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk's Office at 909.931.4120. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. [28 CFR 35.102-35.104 ADA Title II]

POSTING STATEMENT: On May 19, 2016 a true and correct copy of this agenda was posted on the bulletin boards at 450 N. Euclid Avenue (Upland Public Library) and 460 N. Euclid Avenue (Upland City Hall).



STAFF REPORT

ITEM NO. 2

DATE: MAY 23, 2016
TO: MAYOR AND CITY COUNCIL
FROM: ROD BUTLER, CITY MANAGER
PREPARED BY: SCOTT WILLIAMS, FINANCE MANAGER
SUBJECT: PROPOSED ANNUAL BUDGET FOR FISCAL YEAR 2016-17 PHASE 1

RECOMMENDED ACTION

It is recommended that the Finance and Economic Development Committee review the proposed revenue portion of the budget for fiscal year 2016-17.

GOAL STATEMENT

The proposed action supports the Council's goal to provide sound fiscal stewardship for the City of Upland.

BACKGROUND

The proposed Fiscal Year 2016-17 Annual Budget has been prepared under the direction and leadership of the City Manager. This budget represents a cooperative effort by the City's Executive Team to continue the delivery of thorough and cost-effective municipal services within the constraints of available financial resources.

A new format is proposed for this year's budget process, with the following schedule for the upcoming budget meetings:

| <u>Date</u> | <u>Time</u> | <u>Meeting</u> | <u>Description</u> |
|-----------------|-------------|--|-------------------------------------|
| Monday, May 23 | 4:30 PM | Finance & Economic Development Committee | Revenue |
| Tuesday, May 31 | 4:00 PM | Finance & Economic Development Committee | Expenditures and Department Budgets |
| Monday, June 6 | 5:00 PM | Budget Workshop with the full council | Complete FY 2017 Budget Draft |

ISSUES/ANALYSIS

A summary of the proposed budget is presented in the attachment along with the detailed revenue portion of the budget. The expenditures will be reviewed in the next meeting on May 31, 2016.

In analyzing the financial position of the General Fund, the proposed General Fund budget is balanced. This year's General Fund budget includes a transfer of monies from the Gas Tax Fund and the Capital Improvements Fund to the General Fund to cover some of the Public Works expenditures related to streets and roads. The General Fund's ending reserve balance is projected to be at \$5,875,966, which meets the reserve policy limit of 12.5% of operating expenditures.

Total General Fund operating revenues are projected to be \$45,727,220, an increase of \$2.0 million or 4.5% from the prior year budget. The increase can be attributed to anticipated growth in property and sales tax revenues. There are also additional transfers into the General Fund of \$1,374,623.

General Fund operating expenditures are projected to be \$46,685,517, which is \$3.8 million more than the prior year budget. The increase is due to higher personnel costs of \$2.6 million and maintenance and operation costs of \$1.2. These changes are discussed above.

A summary of the General Fund balance is noted below:

| | |
|------------------------|--------------|
| Beginning Fund Balance | \$5,459,875 |
| Operating: | |
| Revenues | 45,727,220 |
| Expenditures | (46,685,517) |
| Non-Operating: | |
| Transfers In | 1,374,623 |
| Transfers Out | (20,000) |
| Net Change | (938,297) |
| Ending Fund Balance | \$5,856,201 |

FISCAL IMPACTS

Total Available Sources for Fiscal Year 2016-17 is projected to be \$147,516,186. Total Available Sources is comprised of projected reserves, revenues, and transfers in.

The Total Uses for FY 2016-17 are projected to be \$128,018,107. Total Uses include operating expenditure budgets, Capital Improvement Project requests, and transfers out.

As a result, ending reserves for all funds are projected to total \$19,497,843. The following table summarizes total appropriations by fund:

| | |
|---|--------------|
| General Fund | \$46,685,517 |
| Housing Fund | 5,676,750 |
| Public Safety Augmentation Fund | 801,000 |
| Gas Tax | 7,739,341 |
| Measure I | 3,088,299 |
| HOME/CALHOME Investment Partnership Program | 1,610,000 |
| Community Development Block Grant | 812,909 |
| Parking Business Improvement Area | 50,000 |
| Air Quality Management District | 34,930 |
| Prop 30 | 140,000 |
| COPS | 502,139 |
| Asset Forfeiture Fund | 40,000 |
| Public Financing Authority | 280,650 |
| General Capital Improvements | 636,771 |
| Park Acquisition & Development | 430,590 |
| Storm Drain Development | 241,744 |

| | |
|-------------------------------------|----------------------|
| Street & Traffic Safety Development | 200,000 |
| Street & Alley Repairs | 400,000 |
| Water Utility | 26,488,484 |
| Solid Waste Utility | 10,244,423 |
| Sewer Utility | 10,956,204 |
| Self-Funded Insurance | 4,283,629 |
| Fleet Management | 640,928 |
| Information Systems | 1,401,230 |
| Building Maintenance & Operations | 1,099,650 |
| Successor Agency Housing | <u>3,532,319</u> |
| Total | <u>\$128,018,343</u> |

ALTERNATIVES

Provide alternative direction to staff.

ATTACHMENTS:

[FY 2016-17 Proposed Revenue Budget](#)

[Proposed FY 2017 Budget Summary](#)

2016-2017 SUMMARY OF CHANGES IN FUND BALANCE

| | Estimated Fund Balance (Unreserved) 7/1/16 | 2016-2017 Estimated Revenue | Transfers In | Available Sources | 2016-2017 Operating Expenditures | Transfers Out | Total Uses | Change in Fund Balance | Fund Balance 6/30/17 |
|---|---|-----------------------------------|---------------------|-----------------------|--|---------------------|-----------------------|---------------------------|-------------------------|
| General Fund | 5,459,875 | 45,727,220 | - | 45,727,220 | 46,665,517 | 20,000 | 46,685,517 | (958,296) | 4,501,579 |
| General Fund: One-Time Revenue | - | - | 977,663 | 977,663 | - | - | - | 977,663 | 977,663 |
| General Fund: One-Time Revenue | - | - | 396,960 | 396,960 | - | - | - | 396,960 | 396,960 |
| | 5,459,875 | 45,727,220 | 1,374,623 | 47,101,843 | 46,665,517 | 20,000 | 46,685,517 | 416,327 | 5,876,202 |
| Housing | 6,322,005 | 3,358,905 | - | 3,358,905 | 5,676,750 | - | 5,676,750 | (2,317,845) | 4,004,160 |
| Public Safety Augmentation | - | 801,000 | - | 801,000 | 801,000 | - | 801,000 | - | - |
| Gas Tax | 8,256,797 | 1,552,744 | - | 1,552,744 | 6,761,678 | 977,663 | 7,739,341 | (6,186,597) | 2,070,200 |
| Measure I | 3,773,119 | 1,001,400 | - | 1,001,400 | 3,088,299 | - | 3,088,299 | (2,086,899) | 1,686,220 |
| HOME Investment Partnership Program | 736,760 | 116,000 | - | 116,000 | 790,000 | - | 790,000 | (674,000) | 62,760 |
| Community Development Block Grant | 56,575 | 812,909 | - | 812,909 | 812,909 | - | 812,909 | - | 56,575 |
| Parking Business Improvement Area | 74,793 | 40,000 | - | 40,000 | 50,000 | - | 50,000 | (10,000) | 64,793 |
| Air Quality Management District | 83,389 | 92,400 | - | 92,400 | 34,930 | - | 34,930 | 57,470 | 140,859 |
| Prop 30 | 65,762 | 75,000 | - | 75,000 | 140,000 | - | 140,000 | (65,000) | 762 |
| COPS | 322,282 | 105,645 | - | 105,645 | 383,689 | - | 383,689 | (278,044) | 44,238 |
| Other Grants | 5,557 | - | - | - | - | - | - | - | 5,557 |
| Office of Traffic Safety* | - | 118,450 | - | 118,450 | 118,450 | - | 118,450 | - | - |
| Local Law Enforcement Block Grant | 39,144 | - | - | - | - | - | - | - | 39,144 |
| Asset Forfeiture | 65,661 | 40,000 | - | 40,000 | 40,000 | - | 40,000 | - | 65,661 |
| CalHOME | 153,159 | 826,600 | - | 826,600 | 820,600 | - | 820,600 | 6,000 | 159,159 |
| Total Special Revenue Funds | 19,955,003 | 8,941,053 | - | 8,941,053 | 19,518,305 | 977,663 | 20,495,968 | (11,554,915) | 8,400,088 |
| Public Financing Authority | 269,146 | - | 20,000 | 20,000 | 280,650 | - | 280,650 | (260,650) | 8,496 |
| Total Debt Service Funds | 269,146 | - | 20,000 | 20,000 | 280,650 | - | 280,650 | (260,650) | 8,496 |
| General Capital Improvements | 462,588 | 270,000 | - | 270,000 | 239,811 | 396,960 | 636,771 | (366,771) | 95,817 |
| Park Acquisition & Development | 2,746,267 | 600,000 | - | 600,000 | 430,590 | - | 430,590 | 169,410 | 2,915,677 |
| Storm Drain Development | 1,964,096 | 215,018 | - | 215,018 | 241,744 | - | 241,744 | (26,726) | 1,937,370 |
| Street & Traffic Facility Development | 564,103 | 270,000 | - | 270,000 | 200,000 | - | 200,000 | 70,000 | 634,103 |
| Street & Alley Repairs | 339,497 | 204,484 | - | 204,484 | 400,000 | - | 400,000 | (195,516) | 143,981 |
| Total Capital Project Funds | 6,076,551 | 1,559,502 | - | 1,559,502 | 1,512,145 | 396,960 | 1,909,105 | (349,603) | 5,726,948 |
| Water Utility | 8,027,209 | 19,592,922 | - | 19,592,922 | 26,488,484 | - | 26,488,484 | (6,895,562) | 1,131,647 |
| Solid Waste Utility | (105,807) | 10,290,780 | - | 10,290,780 | 9,999,423 | 245,000 | 10,244,423 | 46,357 | (59,450) |
| Environmental Enterprise | 7,493,958 | 8,762,100 | 245,000 | 9,007,100 | 10,956,204 | - | 10,956,204 | (1,949,104) | 5,544,854 |
| Total Enterprise Funds | 15,415,360 | 38,645,802 | 245,000 | 38,890,802 | 47,444,111 | 245,000 | 47,689,111 | (8,798,310) | 6,617,050 |
| Self-Funded Liability Insurance | (9,588,982) | 4,283,629 | - | 4,283,629 | 4,283,629 | - | 4,283,629 | - | (9,588,982) |
| Vehicle Replacement Fund | - | 804,038 | - | 804,038 | 640,928 | - | 640,928 | 163,110 | 163,110 |
| Information Systems | 413,914 | 1,469,197 | - | 1,469,197 | 1,401,230 | - | 1,401,230 | 67,967 | 481,881 |
| Building Maintenance & Operations | 34,234 | 1,099,650 | - | 1,099,650 | 1,099,650 | - | 1,099,650 | - | 34,234 |
| Total Internal Service Fund | (9,140,834) | 7,656,514 | - | 7,656,514 | 7,425,437 | - | 7,425,437 | 231,077 | (8,909,757) |
| Successor Agency Housing | 2,158,557 | 3,549,773 | - | 3,549,773 | 3,532,319 | - | 3,532,319 | 17,454 | 2,176,011 |
| Total Private Purpose Trust Fund | 2,158,557 | 3,549,773 | - | 3,549,773 | 3,532,319 | - | 3,532,319 | 17,454 | 2,176,011 |
| Grand Total | \$ 40,193,658 | \$ 106,079,864 | \$ 1,639,623 | \$ 106,344,864 | \$ 126,378,484 | \$ 1,639,623 | \$ 128,018,107 | \$ (21,673,243) | \$ 19,895,038 |

PROPOSED ANNUAL BUDGET FOR FISCAL YEAR 2016-17 PHASE I

2016-2017 SCHEDULE OF REVENUES BY FUND & CATEGORY

| | 2013-14 Actual | 2014-15 Actual | 2015-16 Adopted | 2016-17 Proposed |
|---|----------------------|-----------------------|-----------------------|-----------------------|
| General Fund * | \$ 44,740,944 | \$ 49,206,147 | \$ 43,746,692 | \$ 45,727,220 |
| Housing | \$ 3,340,829 | \$ 3,380,413 | \$ 3,245,972 | \$ 3,358,905 |
| Public Safety Augmentation Fund | 768,385 | 821,319 | 815,000 | 801,000 |
| Gas Tax | 2,371,001 | 2,125,631 | 2,046,211 | 1,552,744 |
| Measure I | 1,118,962 | 2,025,468 | 1,000,000 | 1,001,400 |
| HOME Investment Partnership Program | 109,763 | 374,763 | 701,630 | 116,000 |
| Community Development Block Grant | 512,399 | 358,885 | 546,540 | 812,909 |
| Parking Business Improvement Area | 45,755 | 43,701 | 33,000 | 40,000 |
| Air Quality Management District | 92,955 | 93,557 | 94,000 | 92,400 |
| Homeland Security Grants-PD | 41,302 | 34,391 | - | - |
| Prop 30 | 152,074 | 110,759 | 75,000 | 75,000 |
| COPS | 130,751 | 127,051 | 100,000 | 105,645 |
| Other Grants | 20,670 | 59,521 | - | - |
| Office of Traffic Safety | 105,091 | 60,205 | - | 118,450 |
| Local Law Enforcement Block Grant | 122 | 6,937 | - | - |
| Asset Forfeiture | 29,106 | 21,692 | 10,000 | 40,000 |
| Homeland Security Grants-Fire | 12,530 | 15,398 | - | - |
| CalHOME | 140,703 | 424,279 | 849,000 | 826,600 |
| Total Special Revenue Funds | \$ 8,992,398 | \$ 10,083,969 | \$ 9,516,353 | \$ 8,941,053 |
| Public Financing Authority | \$ 92 | \$ 71 | \$ - | \$ - |
| Total Debt Service Fund | \$ 92 | \$ 71 | \$ - | \$ - |
| General Capital Improvements | \$ 514,703 | \$ 239,166 | \$ 138,144 | \$ 270,000 |
| Park Acquisition & Development | 225,464 | 1,057,943 | 614,287 | 600,000 |
| Storm Drain Development | 226,279 | 338,323 | 159,646 | 215,018 |
| Street & Traffic Facility Development | 102,216 | 165,497 | 53,713 | 270,000 |
| Street & Alley Repairs | - | 200,004 | 200,000 | 204,484 |
| Total Capital Project Funds | \$ 1,068,662 | \$ 2,000,933 | \$ 1,165,790 | \$ 1,559,502 |
| Water Utility | \$ 18,190,510 | \$ 22,746,827 | \$ 19,669,623 | \$ 19,592,922 |
| Solid Waste Utility | 9,626,062 | 10,394,070 | 10,353,000 | 10,290,780 |
| Solid Waste Utility | 6,444,727 | 7,283,208 | 8,152,651 | 8,762,100 |
| Total Enterprise Funds | \$ 34,261,299 | \$ 40,424,104 | \$ 38,175,274 | \$ 38,645,802 |
| Self-Funded Insurance | \$ 2,756,573 | \$ 3,656,200 | \$ 3,750,000 | \$ 4,283,629 |
| Fleet Management | 36,415 | 522,531 | 745,367 | 804,038 |
| Information Systems | - | 1,945,376 | 1,378,929 | 1,469,197 |
| Building Maintenance & Operations | - | 609,933 | 735,010 | 1,099,650 |
| Total Internal Service Funds | \$ 2,792,988 | \$ 6,734,040 | \$ 6,609,306 | \$ 7,656,514 |
| Successor Agency | \$ 3,496,549 | \$ 2,907,735 | \$ 5,046,426 | \$ 3,549,773 |
| Total Private Purpose Trust Fund | \$ 3,496,549 | \$ 2,907,735 | \$ 5,046,426 | \$ 3,549,773 |
| Grand Total | \$ 95,352,931 | \$ 111,356,999 | \$ 104,259,841 | \$ 106,079,864 |

2016-2017 SCHEDULE OF REVENUE DETAIL BY FUND

| | | 2013-14 Actual | 2014-15 Actual | 2015-16 Adopted | 2016-17 Proposed |
|--|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund | | | | | |
| 3001 | Current Secured Tax | \$ 15,996,876 | \$ 16,875,198 | \$ 11,116,466 | \$ 11,967,771 |
| 3001 | Property Tax (In-Lieu) | | | 6,642,739 | 6,959,643 |
| 3002 | Current Unsecured Tax | 442,668 | 456,230 | 430,000 | 440,000 |
| 3003 | Aircraft Taxes | 58,914 | 51,593 | 49,315 | 50,000 |
| 3004 | Prior Year Collections | 812,656 | 612,982 | 400,000 | 400,000 |
| 3005 | Current Supplemental | 91,157 | 131,198 | 15,000 | 25,000 |
| 3006 | Homeowner Property Tax Relief | 136,891 | 133,902 | 130,000 | 132,000 |
| 3009 | Weed Abatement Assessment | 14,672 | 27,939 | 16,320 | 28,050 |
| 3010 | SB2557 Property Tax Admin Fee | (127,867) | (154,164) | - | (173,500) |
| Revenue from Property Tax | | \$ 17,425,967 | \$ 18,134,879 | \$ 18,799,840 | \$ 19,828,964 |
| 3101 | Sales and Use Tax | \$ 8,683,590 | \$ 9,287,590 | \$ 12,062,941 | \$ 13,600,000 |
| 3101 | Sales and Use Tax (In-Lieu) | 2,599,240 | 3,189,717 | 1,608,059 | - |
| 3102 | Business License Tax | 870,394 | 994,195 | 820,000 | 850,000 |
| 3103 | Rock Extraction Tax | 221,067 | 247,316 | 220,000 | 240,000 |
| 3104 | Transient Occupancy Tax | 138,500 | 151,204 | 140,000 | 150,000 |
| 3105 | Real Property Transfer Tax | 304,386 | 320,725 | 240,000 | 325,000 |
| 3110 | Disability Access Fee | 3,001 | 4,063 | 3,064 | 5,000 |
| 3121 | Franchise Tax | 1,308,289 | 1,270,508 | 1,230,000 | 1,230,000 |
| 3125 | PEG Fees | - | 137,939 | - | - |
| Revenue from Other Taxes | | \$ 14,128,467 | \$ 15,603,256 | \$ 16,324,064 | \$ 16,400,000 |
| 3201 | Building Permits | \$ 371,115 | \$ 529,301 | \$ 410,000 | \$ 467,500 |
| 3202 | Plumbing Permits | 90,481 | 94,588 | 75,000 | 82,500 |
| 3203 | Electrical Permits | 109,537 | 109,549 | 86,000 | 93,500 |
| 3204 | Heating & Cooling Permits | 69,280 | 64,694 | 60,000 | 69,300 |
| 3205 | Public Works Construction Permits | 40,803 | 36,530 | 30,000 | 49,500 |
| 3206 | Grading Permits | 2,895 | 1,681 | 2,000 | 2,420 |
| 3207 | Wall Permits | 13,635 | 13,512 | 15,000 | 19,800 |
| 3208 | Roofing Permits | 45,180 | 61,678 | 45,000 | 49,500 |
| 3222 | Yard Sale Permits | 5,296 | 4,461 | 3,000 | 4,400 |
| 3223 | Alarm Permits | 1,795 | - | - | - |
| 3215 | Other Permits | 14,763 | 3,335 | 7,000 | 7,700 |
| 3216 | Bicycle Licenses | 63 | 96 | 60 | 66 |
| 3217 | Animal Licenses | 173,440 | 203,611 | 175,000 | 220,000 |
| Revenue from Licenses & Permits | | \$ 938,283 | \$ 1,123,036 | \$ 908,060 | \$ 1,066,186 |
| 3401 | Trailer Coach in Lieu Tax | \$ 170,166 | \$ 178,649 | \$ 150,000 | \$ 175,000 |
| 3402 | State Mandated Costs | 47,278 | 642,546 | 38,000 | 100,000 |
| 3403 | Motor Vehicle in Lieu Tax | - | 31,189 | - | 30,000 |
| 3421 | Police Officer Standard Training | 34,735 | 18,884 | - | - |
| 3424 | OTS-TOP Local Revenue | 2,300 | - | - | - |
| 3429 | Fair Share Allocation | 1,179,128 | 1,547,865 | 700,000 | 1,500,000 |
| 3482 | State Literacy Program | 19,756 | 24,717 | 10,000 | 28,000 |
| Revenue from Other Governments | | \$ 1,453,363 | \$ 2,443,849 | \$ 898,000 | \$ 1,833,000 |
| 3601 | Finance Department Fees | \$ 33,483 | \$ 20,629 | \$ 30,000 | \$ 20,000 |
| 3602 | City Clerk Fees | 3,538 | 7,532 | 1,000 | 1,000 |
| 3603 | Damage to City Property | 5,765 | 22,192 | - | - |
| 3611 | Planning - Department Fees | 287,399 | 111,032 | 120,000 | 120,000 |
| 3612 | Planning - Map and Check Fees | | | | 80,000 |
| 3613 | Planning - Deposit Fees | - | 63,321 | 80,000 | 155,000 |
| 3614 | Building - Plan Check Fees | 190,334 | 176,191 | 155,000 | 143,000 |
| 3615 | Building - Department Fees | 7,966 | 6,492 | 3,000 | 550 |
| 3616 | Building - Special Inspection Fees | 410 | 518 | 500 | - |
| 3617 | Economic Development Fees | - | 11,528 | - | - |
| 3622 | Police - Department Fees | 119,821 | 182,629 | 130,000 | 23,000 |
| 3623 | Police - Special Service Fees | 34,414 | 28,764 | 20,000 | 23,000 |

2016-2017 SCHEDULE OF REVENUE DETAIL BY FUND

| | 2013-14 Actual | 2014-15 Actual | 2015-16 Adopted | 2016-17 Proposed |
|---|---------------------|---------------------|---------------------|---------------------|
| 3624 Animal Services - Animal Impounds | 21,302 | 23,150 | 21,000 | 29,000 |
| 3625 Animal Services - Animal Adoptions | 39,082 | 39,165 | 43,000 | - |
| 3626 Police - 30 Day Vehicle Impound Fee | 396,592 | 369,579 | 260,000 | 260,000 |
| 3627 Police - School Resources Officer | 52,637 | 61,351 | 61,476 | 52,976 |
| 3628 Police - Emergency Response | - | 7,261 | 4,000 | - |
| 3629 Animal Services - Spay/Neuter Fees | 63,866 | 90,387 | 120,000 | - |
| 3630 Animal Services - Animal Control Fees | 12,170 | 10,420 | 10,000 | 10,000 |
| 3631 Animal Service- Store Sales | 2,770 | 1,938 | - | - |
| 3635 Fire - Department Fees | 131,758 | 195,976 | 100,000 | 100,000 |
| 3638 Fire - Emergency Response | 31,375 | 13,940 | 11,828 | 11,830 |
| 3640 Fire - Permit Fees | 145,420 | 93,041 | 115,000 | 95,000 |
| 3641 Fire - Air Ambulance | 1,317,809 | 1,437,610 | 1,525,210 | 1,525,210 |
| 3642 Fire Merger Reimbursement | 73,877 | 151,697 | 140,000 | 140,000 |
| 3645 Public Works - Department Fees | 262,968 | 163,289 | 148,808 | 68,000 |
| 3646 Public Works - Engr Map & Plan Check Fees | 240,316 | 224,862 | 80,000 | 105,000 |
| 3655 Recreation - Recreation Program Fees | 13,588 | 6,740 | 13,000 | 13,000 |
| 3656 Recreation - Youth Sports | 76,710 | 83,669 | 87,500 | 84,000 |
| 3657 Recreation - User Fees | 283,905 | 287,337 | 300,000 | 305,000 |
| 3658 Recreation - Special Events | 51,930 | 63,129 | 46,500 | 46,500 |
| 3659 Senior Center Program Fees | 5,150 | 6,778 | 5,000 | 6,000 |
| 3660 Youth Partnership Program | 20,939 | 28,960 | 40,000 | 40,000 |
| 3661 ACCESS Program | 469,208 | 491,510 | 491,500 | 511,500 |
| 3665 Library - Photocopy Revenue | 7,339 | 7,089 | 7,000 | 7,000 |
| 3666 Library - Audio/Visual Fees | 7,402 | 3,669 | - | - |
| 3667 Landecena - Program Fees | 3,015 | 720 | - | 1,000 |
| 3668 Library - Department Fees | - | 61 | - | - |
| 3679 Library - Passport Services | 29,629 | 34,130 | 27,400 | 29,450 |
| 3680 User Dept- OPEB | 70,462 | 71,647 | 81,934 | 86,031 |
| Revenue from Charges for Service | \$ 4,514,349 | \$ 4,599,934 | \$ 4,279,656 | \$ 4,092,047 |
| 3701 Non-Vehicle Code Fines | \$ 855 | \$ 761 | \$ 1,000 | \$ 1,000 |
| 3702 Vehicle Code Fines | 284,217 | 274,606 | 260,000 | 156,000 |
| 3703 Red Light Code Fines | 19,258 | 20,095 | - | - |
| 3704 Muni Code - Code Enforcement Fines | 16,397 | 21,465 | 20,000 | 20,000 |
| 3705 Muni Code - Animal Fines | 28,046 | 22,215 | 30,000 | 25,000 |
| 3706 Muni Code - Parking Citation Fines | 60,127 | 57,720 | 40,000 | 40,000 |
| 3707 Muni Code - Business License Fines | 50,972 | 73,174 | 45,000 | 50,000 |
| 3708 Muni Code - False Alarm Fines | 70,637 | 102,828 | 70,000 | 110,000 |
| 3709 Muni Code - Library Fines | 30,818 | 31,645 | 30,000 | 32,000 |
| Revenue from Fines & Forfeitures | \$ 561,327 | \$ 604,508 | \$ 496,000 | \$ 434,000 |
| 3801 Interest Earnings | \$ 38,704 | \$ 34,887 | \$ 28,280 | \$ 30,000 |
| 3802 Lease of City Property | 456,020 | 436,934 | 436,044 | 453,560 |
| 3803 Rents - Recreation | 32,399 | 32,451 | 30,000 | 35,000 |
| 3804 Rents - Park Sites | 44,681 | 43,608 | 40,000 | 42,000 |
| 3806 Rents- Landecena | - | (375) | - | - |
| 3807 Rents - Library | - | 7,430 | 4,500 | 6,000 |
| 3811 Non Residential Fee- Rotary Field | - | 596 | - | - |
| 3814 City Stop Sales | 75 | 107 | 300 | - |
| Revenue from Use of Money & Property | \$ 571,879 | \$ 555,638 | \$ 539,124 | \$ 566,560 |
| 3902 Lease Proceeds | \$ 145,000 | \$ 174,000 | \$ - | \$ - |
| 3904 Donations - General | 54,276 | 19,146 | - | - |
| 3906 Donation - Library/Literacy | 19,272 | 8,820 | - | - |
| 3908 Miscellaneous Reimbursements | 3,549,901 | 4,235,365 | 22,000 | 24,400 |
| 3909 Other Revenue | 23,807 | 108,366 | - | - |
| 3910 Water - Administrative Service Fee | 887,004 | 1,058,902 | 916,604 | 913,030 |
| 3911 Solid Waste - Administrative Service Fee | 308,034 | 335,418 | 331,296 | 329,305 |
| 3912 Sewer - Administrative Service Fee | 159,884 | 172,756 | 194,848 | 207,528 |

2016-2017 SCHEDULE OF REVENUE DETAIL BY FUND

| | 2013-14 Actual | 2014-15 Actual | 2015-16 Adopted | 2016-17 Proposed |
|---|----------------------|----------------------|----------------------|----------------------|
| 3913 Cash- Over/ Short | 131 | 1 | - | - |
| 3915 Donations - Animal | - | 21,868 | 30,000 | 25,000 |
| 3916 Miscellaneous Reimbursements - Animal | - | 6,403 | 7,200 | 7,200 |
| Other Revenue | \$ 5,147,309 | \$ 6,141,046 | \$ 1,501,948 | \$ 1,506,463 |
| Total General Fund | \$ 44,740,944 | \$ 49,206,147 | \$ 43,746,692 | \$ 45,727,220 |
| Housing Fund | | | | |
| 3801 Interest Earnings | \$ 9,902 | \$ 14,984 | \$ 3,000 | \$ 3,000 |
| 3805 Rents- Apartment | 3,203,772 | 3,317,756 | 3,189,732 | 3,305,905 |
| 3908 Miscellaneous Reimbursements | 2,944 | 3,240 | 3,240 | - |
| 3909 Other Revenue | 124,211 | 44,434 | 50,000 | 50,000 |
| Total Housing Fund | \$ 3,340,829 | \$ 3,380,413 | \$ 3,245,972 | \$ 3,358,905 |
| Public Safety Augmentation Fund | | | | |
| 3106 Sales Tax- Prop 172 | \$ 768,385 | \$ 821,317 | \$ 815,000 | \$ 801,000 |
| 3801 Interest Earnings | - | 2 | - | - |
| Total Public Safety Augmentation Fund | \$ 768,385 | \$ 821,319 | \$ 815,000 | \$ 801,000 |
| Gas Tax Fund | | | | |
| 3450 Gas Tax Apportionment - 2107.5 | \$ 7,500 | \$ 15,000 | \$ 7,500 | \$ 7,500 |
| 3451 Gas Tax Apportionment - 2106 | 247,278 | 282,710 | 215,751 | 235,842 |
| 3452 Gas Tax Apportionment - 2107 | 548,700 | 577,862 | 597,656 | 657,309 |
| 3453 Gas Tax Apportionment - 2105 | 512,931 | 449,401 | 434,811 | 473,340 |
| 3456 Gas Tax Apportionment - 2103 | 1,050,710 | 782,837 | 790,493 | 178,753 |
| 3801 Interest Earnings | 3,882 | 17,820 | - | - |
| 3909 Other Revenue | - | - | - | - |
| Total Gas Tax Fund | \$ 2,371,001 | \$ 2,125,631 | \$ 2,046,211 | \$ 1,552,744 |
| Measure I Fund | | | | |
| 3501 Measure I Apportionment | \$ 1,116,906 | \$ 1,197,866 | \$ 1,000,000 | \$ 1,000,000 |
| 3801 Interest Earnings | 1,616 | 5,971 | - | 1,000 |
| 3908 Miscellaneous Reimbursements | - | 820,895 | - | - |
| 3909 Other Revenue | 440 | 735 | - | 400 |
| Total Measure I Fund | \$ 1,118,962 | \$ 2,025,468 | \$ 1,000,000 | \$ 1,001,400 |
| HOME Investment Partnership Program Fund | | | | |
| 331X HOME Program Apportionment | \$ - | \$ - | \$ 682,500 | \$ - |
| 3801 Interest Earnings | 304 | 2,342 | - | - |
| 3909 Other Revenue | 102,062 | 344,547 | - | - |
| 3921 Program Income- Admin 10% | 7,397 | 27,874 | 1,913 | 60,600 |
| 3923 Program Income Revenue- HIP | - | - | - | 30,400 |
| 3924 Program Income Revenue- FTHB | - | - | - | 25,000 |
| 3925 Program Income Revenue - Rental Rehab | - | - | 17,217 | - |
| Total HOME Fund | \$ 109,763 | \$ 374,763 | \$ 701,630 | \$ 116,000 |
| Community Development Block Grant Fund | | | | |
| 3310 CDBG Apportionment | \$ 512,129 | \$ 358,875 | \$ 546,540 | \$ 812,909 |
| 3801 Interest Earnings | - | 11 | - | - |
| 3909 Other Revenue | 270 | - | - | - |
| Total Community Development Block Grant Fund | \$ 512,399 | \$ 358,885 | \$ 546,540 | \$ 812,909 |
| Parking Business Improvement Area Fund | | | | |
| 3108 Park & Bus Imp Tax- Zone A | \$ 38,902 | \$ 32,870 | \$ 27,000 | \$ 31,000 |
| 3109 Park & Bus Imp Tax- Zone B | 6,790 | 10,591 | 6,000 | 9,000 |
| 3801 Interest Earnings | 63 | 240 | - | - |
| 3909 Other Revenue | - | - | - | - |
| Total Parking Business Improvement Area Fund | \$ 45,755 | \$ 43,701 | \$ 33,000 | \$ 40,000 |

2016-2017 SCHEDULE OF REVENUE DETAIL BY FUND

| | | 2013-14 Actual | 2014-15 Actual | 2015-16 Adopted | 2016-17 Proposed |
|--|------------------------------------|-------------------|-------------------|--------------------|---------------------|
| Air Quality Management District Fund | | | | | |
| 3502 | Motor Vehicle AB2766 Fees | \$ 92,931 | \$ 93,236 | \$ 94,000 | \$ 92,400 |
| 3801 | Interest Earnings | 24 | 321 | - | - |
| Total Air Quality Management District Fund | | \$ 92,955 | \$ 93,557 | \$ 94,000 | \$ 92,400 |
| Homeland Security Grants Fund - PD | | | | | |
| 3340 | Homeland Security Grant- 2013 | - | 34,391 | - | - |
| 3427 | Homeland Security Grants - PD | \$ 41,302 | - | - | - |
| 3428 | 911 Grant | - | - | - | - |
| Total Homeland Security Grants Fund - PD | | \$ 41,302 | \$ 34,391 | \$ - | \$ - |
| Proposition 30 Fund | | | | | |
| 3420 | Proposition 30 Allocation | \$ 151,840 | \$ 110,429 | \$ 75,000 | \$ 75,000 |
| 3801 | Interest Earnings | 234 | 330 | - | - |
| Total Proposition 30 Fund | | \$ 152,074 | \$ 110,759 | \$ 75,000 | \$ 75,000 |
| COPS Fund | | | | | |
| 3423 | COPS Allocation | \$ 130,463 | \$ 126,150 | \$ 100,000 | \$ 105,645 |
| 3801 | Interest Earnings | 288 | 901 | - | - |
| Total COPS Fund | | \$ 130,751 | \$ 127,051 | \$ 100,000 | \$ 105,645 |
| Other Grants Fund | | | | | |
| 3481 | Public Library Funding | \$ 1,370 | \$ - | \$ - | - |
| 3506 | County Fire Grant | 2,143 | - | - | - |
| 3507 | County Gazebo Grant | 7,197 | - | - | - |
| 3508 | Future Force Grant - Library | 10,000 | - | - | - |
| 3509 | JPL Nasa Grant | - | 3,500 | - | - |
| 3510 | Dept of Forestry/ Fire Grant | - | 56,000 | - | - |
| 3801 | Interest Earnings | (40) | 21 | - | - |
| 3908 | Miscellaneous Reimbursements | - | - | - | - |
| 3909 | Other Revenue | - | - | - | - |
| Total Other Grants Fund | | \$ 20,670 | \$ 59,521 | \$ - | \$ - |
| Office of Traffic Safety Fund | | | | | |
| 3419 | OTS-Alcohol Beverage Control | \$ 5,097 | \$ 1,635 | \$ - | - |
| 3426 | OTS-Other Grants | 49,112 | 29,266 | - | - |
| 3432 | OTS-Sobriety Checkpoint Grants | 42,994 | 21,686 | - | 118,450 |
| 3433 | OTS-Avoid the 25 Grants | 7,888 | 7,618 | - | - |
| Total Office of Traffic Safety Fund | | \$ 105,091 | \$ 60,205 | \$ - | \$ 118,450 |
| Local Law Enforcement Block Grants Fund | | | | | |
| 3302 | Byrne Justice Asst Grant 2009 | \$ - | \$ - | \$ - | - |
| 3322 | Local Law Enforcement Block Grant | - | - | - | - |
| 3434 | JAG Grants | 82 | 6,752 | - | - |
| 3801 | Interest Earnings | 40 | 185 | - | - |
| Total Local Law Enforcement Block Grants Fund | | \$ 122 | \$ 6,937 | \$ - | \$ - |
| Asset Forfeiture Fund | | | | | |
| 3321 | H&S Police Forfeiture | \$ 2,580 | \$ 7,925 | \$ 10,000 | - |
| 3422 | Asset Forfeiture - State | 5,909 | - | - | 10,000 |
| 3435 | Asset Forfeiture - Federal | 20,312 | 12,342 | - | 30,000 |
| 3801 | Interest Earnings | 305 | 1,425 | - | - |
| Total Asset Forfeiture Fund | | \$ 29,106 | \$ 21,692 | \$ 10,000 | \$ 40,000 |
| Homeland Security Grants Fund - Fire | | | | | |
| 3425 | St Homeland Security Grant Program | \$ 4,231 | \$ 15,398 | \$ - | - |
| 3908 | Miscellaneous Reimbursements | 8,299 | - | - | - |
| Total Homeland Security Grants Fund - Fire | | \$ 12,530 | \$ 15,398 | \$ - | \$ - |

2016-2017 SCHEDULE OF REVENUE DETAIL BY FUND

| | 2013-14 Actual | 2014-15 Actual | 2015-16 Adopted | 2016-17 Proposed |
|---|----------------------|----------------------|----------------------|----------------------|
| CalHOME Investment Partnership Program Fund | | | | |
| 3314 CalHOME - State Project Reimbursement | \$ 117,137 | \$ 328,969 | \$ 844,000 | \$ 820,600 |
| 3XXX CalHOME - Program Income | 19,498 | 95,273 | 5,000 | 6,000 |
| 3801 Interest Earnings | 4,068 | 36 | - | - |
| Total CalHOME Fund | \$ 140,703 | \$ 424,279 | \$ 849,000 | \$ 826,600 |
| Public Financing Authority Fund | | | | |
| 3801 Interest Earnings | \$ 92 | \$ 71 | \$ - | \$ - |
| Total Public Financing Authority Fund | \$ 92 | \$ 71 | \$ - | \$ - |
| General Capital Improvements Fund | | | | |
| 3219 General Capital Impact Fee | \$ 24,127 | \$ 98,691 | \$ 57,174 | \$ 60,000 |
| 3220 Fire Capital Impact Fee | 15,381 | 50,192 | 29,080 | 150,000 |
| 3221 Police Capital Impact Fee | 21,946 | 90,096 | 51,890 | 60,000 |
| 3801 Interest Earnings | 453,249 | 187 | - | - |
| 3908 Miscellaneous Reimbursements | - | - | - | - |
| 3909 Other Revenue | - | - | - | - |
| Total General Capital Improvements Fund | \$ 514,703 | \$ 239,166 | \$ 138,144 | \$ 270,000 |
| Park Acquisition & Development Fund | | | | |
| 3107 Construction Tax | \$ 224,700 | \$ 1,052,228 | \$ 614,287 | \$ 600,000 |
| 3801 Interest Earnings | 764 | 5,715 | - | - |
| 3909 Other Revenue | - | - | - | - |
| Total Park Acquisition & Development Fund | \$ 225,464 | \$ 1,057,943 | \$ 614,287 | \$ 600,000 |
| Storm Drain Development Fund | | | | |
| 3211 Storm Drain Permits | \$ 141,738 | \$ 276,378 | \$ 159,646 | \$ 150,000 |
| 3801 Interest Earnings | 919 | 5,437 | - | - |
| 3902 Lease Proceeds | 83,622 | 56,508 | - | 65,018 |
| 3908 Miscellaneous Reimbursements | - | - | - | - |
| Total Storm Drain Development Fund | \$ 226,279 | \$ 338,323 | \$ 159,646 | \$ 215,018 |
| Street & Traffic Facility Development Fund | | | | |
| 3212 Street & Traffic Facility Permits | \$ 102,207 | \$ 164,038 | \$ 53,713 | \$ 270,000 |
| 3801 Interest Earnings | 9 | 1,459 | - | - |
| 3908 Miscellaneous Reimbursements | - | - | - | - |
| Total Street & Traffic Facility Development Fund | \$ 102,216 | \$ 165,497 | \$ 53,713 | \$ 270,000 |
| Street & Alley Repairs Fund | | | | |
| 3225 Street & Alley - Burrtec | - | 200,004 | 200,000 | 204,484 |
| Total Street & Alley Repairs Fund | \$ - | \$ 200,004 | \$ 200,000 | \$ 204,484 |
| Water Utility Fund | | | | |
| 3214 Water Construction Permits | \$ 123,721 | \$ 400,262 | \$ 199,623 | \$ 250,000 |
| 3681 Water Sales - Metered | 16,688,476 | 21,117,729 | 18,285,000 | 17,682,922 |
| 3682 Water Sales - Flat Rate | 230,404 | 72,098 | 100,000 | 40,000 |
| 3688 Water Sales - Recycled | 263,625 | 258,199 | 470,000 | 630,000 |
| 3690 Water Connection Fee | 87,013 | 139,362 | 100,000 | 50,000 |
| 3691 Water Meter Installation | 29,350 | 60,940 | 25,000 | 75,000 |
| 3710 Municipal Code - Late Charges | 215,807 | 249,652 | 200,000 | 250,000 |
| 3801 Interest Earnings | 6,167 | 33,266 | 10,000 | 15,000 |
| 3908 Miscellaneous Reimbursements | 203,784 | 341,782 | - | - |
| 3909 Other Revenue | 342,163 | 73,538 | 280,000 | 600,000 |
| Total Water Utility Fund | \$ 18,190,510 | \$ 22,746,827 | \$ 19,669,623 | \$ 19,592,922 |

2016-2017 SCHEDULE OF REVENUE DETAIL BY FUND

| | | 2013-14 Actual | | 2014-15 Actual | | 2015-16 Adopted | | 2016-17 Proposed |
|---|---|---------------------|-----------|-------------------|-----------|--------------------|-----------|---------------------|
| Solid Waste Utility Fund | | | | | | | | |
| 3351 | Beverage Recycling Grant | \$ 3,000 | \$ | - | \$ | - | \$ | - |
| 3352 | Used Oil Block Grant | 20,220 | | 21,672 | | - | | - |
| 3685 | Solid Waste - Residential | 4,071,422 | | 4,193,637 | | 4,284,000 | | 4,287,825 |
| 3686 | Solid Waste - Non-Residential | 5,520,443 | | 6,012,052 | | 5,916,000 | | 6,002,955 |
| 3689 | HHW Transfer In | - | | 150,000 | | 153,000 | | - |
| 3801 | Interest Earnings | 10,478 | | 16,699 | | - | | - |
| 3909 | Other Revenue | 499 | | 10 | | - | | - |
| Total Solid Waste Utility Fund | | \$ 9,626,062 | \$ | 10,394,070 | \$ | 10,353,000 | \$ | 10,290,780 |
| Sewer Utility Fund | | | | | | | | |
| 3210 | Sanitary Sewer Permits - City | \$ 88,153 | \$ | 172,310 | \$ | 64,701 | \$ | 240,500 |
| 3213 | Wastewater Permits | 56,524 | | 58,477 | | 60,000 | | 62,000 |
| 3683 | Sewer Collection Charges | 1,988,324 | | 2,350,377 | | 2,795,740 | | 2,963,600 |
| 3684 | Sewer Treatment - IEUA | 4,239,069 | | 4,585,086 | | 5,166,430 | | 5,432,700 |
| 3687 | Sewer Connection Fees | 16,658 | | 8,351 | | 18,300 | | 16,900 |
| 3693 | Stormwater Service Fees | 168 | | 86 | | - | | - |
| 3694 | Sewer - Pass - Thru - Montclair | 475 | | 542 | | 490 | | 500 |
| 3695 | Sewer - Pass - Thru - Ontario | 37,448 | | 38,393 | | 35,000 | | 33,100 |
| 3696 | Sewer - Pass - Thru - La County | 11,975 | | 12,374 | | 11,990 | | 12,800 |
| 3801 | Interest Earnings | 11,904 | | 49,867 | | - | | - |
| 3901 | Sale of Assets | - | | - | | - | | - |
| 3908 | Miscellaneous Reimbursements | 50 | | - | | - | | - |
| 3909 | Other Revenue | (6,021) | | 7,345 | | - | | - |
| Total Sewer Utility Fund | | \$ 6,444,727 | \$ | 7,283,208 | \$ | 8,152,651 | \$ | 8,762,100 |
| Self-Funded Insurance Fund | | | | | | | | |
| 3603 | Damage to City Property | \$ 200 | \$ | 576 | \$ | - | \$ | - |
| 3671 | User Departments - Workers Compensation | 1,040,840 | | 1,363,928 | | 1,475,008 | | 1,792,083 |
| 3672 | User Departments - Unemployment | 72,520 | | - | | - | | 86,170 |
| 3673 | User Departments - Long-term Disability | 52,220 | | - | | - | | 119,440 |
| 3674 | User Departments - Liability | 1,410,340 | | 2,221,338 | | 2,274,992 | | 2,172,290 |
| 3675 | User Departments - Loss Prevention | 119,150 | | - | | - | | 113,646 |
| 3801 | Interest Earnings | - | | 32 | | - | | - |
| 3908 | Miscellaneous Reimbursements | 61,303 | | 70,325 | | - | | - |
| Total Self-Funded Insurance Fund | | \$ 2,756,573 | \$ | 3,656,200 | \$ | 3,750,000 | \$ | 4,283,629 |
| Fleet Management Fund | | | | | | | | |
| 3662 | Replacement Charges | \$ - | \$ | - | \$ | 184,940 | \$ | 134,940 |
| 3676 | User Departments - Vehicle Replacement | - | | 507,697 | | 560,427 | | 638,098 |
| 3801 | Interest Earnings | 111 | | 53 | | - | | - |
| 3901 | Sale of Assets | 36,304 | | 14,151 | | - | | 31,000 |
| 3909 | Other Revenue | - | | 630 | | - | | - |
| Total Fleet Management Fund | | \$ 36,415 | \$ | 522,531 | \$ | 745,367 | \$ | 804,038 |
| Information Systems Fund | | | | | | | | |
| 3125 | PEG Fees | \$ - | \$ | - | \$ | 120,000 | \$ | 120,000 |
| 3662 | Replacement Charges | - | | - | | 50,000 | | 50,000 |
| 3669 | User Departments - Information Systems | - | | 1,941,815 | | 1,208,929 | | 1,299,197 |
| 3801 | Interest Earnings | - | | 1,178 | | - | | - |
| 3908 | Miscellaneous Reimbursements | - | | 2,383 | | - | | - |
| Total Information Systems Fund | | \$ - | \$ | 1,945,376 | \$ | 1,378,929 | \$ | 1,469,197 |
| Building Maintenance & Operations Fund | | | | | | | | |
| 3670 | User Departments - Building Main & Operations | \$ - | \$ | 609,729 | \$ | 735,010 | \$ | 1,099,650 |
| 3801 | Interest Earnings | - | | 204 | | - | | - |
| Total Building Maintenance & Operations Fund | | \$ - | \$ | 609,933 | \$ | 735,010 | \$ | 1,099,650 |

2016-2017 SCHEDULE OF REVENUE DETAIL BY FUND

| | 2013-14 Actual | 2014-15 Actual | 2015-16 Adopted | 2016-17 Proposed |
|------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|
| Successor Agency Fund | | | | |
| 3430 SA Administrative Allowance | \$ 112,473 | \$ 125,000 | \$ 250,000 | \$ 250,000 |
| 3431 SA RPTTF | 3,334,493 | 2,720,961 | 4,777,393 | 3,280,679 |
| 3801 Interest Earnings | 29,124 | 37,882 | - | - |
| 3802 Rents General | 18,300 | 18,690 | 19,033 | 19,094 |
| 3908 Miscellaneous Reimbursements | 2,159 | - | - | - |
| 3909 Other Revenue | - | 5,203 | - | - |
| Total Successor Agency Fund | \$ 3,496,549 | \$ 2,907,735 | \$ 5,046,426 | \$ 3,549,773 |
| Grand Total | \$ 95,352,931 | \$ 111,356,999 | \$ 104,259,841 | \$ 106,079,864 |

**CITY OF UPLAND
OVERALL SUMMARY
GENERAL FUND FY 2017**

| | <u>15-16</u> | <u>16-17</u> | <u>Difference</u> | <u>% change</u> |
|----------------------------------|-------------------|-------------------|-------------------|-----------------|
| Revenue | 43,746,692 | 45,727,220 | 1,980,528 | 4.53% |
| Transfers In | - | 1,374,623 | 1,374,623 | |
| Total Available Resources | 43,746,692 | 47,101,843 | 3,355,151 | |
| | | | | |
| Expenditures | 43,157,678 | 46,685,517 | 3,527,839 | 8.17% |
| | | | | |
| Revenues in excess (under) | 589,014 | 416,326 | (172,688) | |

39,983,179 43,157,678 3,174,499 7.94%

REVENUE

| | <u>15-16</u> | <u>16-17</u> | <u>Difference</u> | <u>% change</u> |
|--------------------------|-------------------|-------------------|-------------------|-----------------|
| Property Taxes | 18,799,840 | 19,994,414 | 1,194,574 | 6.35% |
| Other Taxes | 16,324,064 | 16,400,000 | 75,936 | 0.47% |
| License and Permits | 908,060 | 1,066,186 | 158,126 | 17.41% |
| Other Government Revenue | 898,000 | 1,833,000 | 935,000 | 104.12% |
| Charges for Service | 4,279,656 | 3,836,047 | (443,609) | -10.37% |
| Fines & Forfeitures | 496,000 | 434,000 | (62,000) | -12.50% |
| Use of Money & Property | 539,124 | 400,000 | (139,124) | -25.81% |
| Other Revenue | 1,501,948 | 1,763,573 | 261,625 | 17.42% |
| Transfers In | 0 | 1,374,623 | 1,374,623 | |
| Total Revenue | 43,746,692 | 47,101,843 | 3,355,151 | 7.67% |

EXPENDITURES

| | <u>15-16</u> | <u>16-17</u> | <u>Difference</u> | <u>% change</u> |
|------------------------------|-------------------|-------------------|-------------------|-----------------|
| Salaries & Benefits | 27,388,975 | 30,134,400 | 2,745,425 | 10.02% |
| Maintenance and Operations | 15,422,568 | 16,531,117 | 1,108,549 | 7.19% |
| Capital Projects & Equipment | 80,000 | - | (80,000) | -100.00% |
| Transfers Out | 266,135 | 20,000 | (246,135) | -92.49% |
| Total Expenditures | 43,157,678 | 46,685,517 | 3,527,839 | 8.17% |

SALARIES & BENEFITS

| | <u>15-16</u> | <u>16-17</u> | <u>Difference</u> | <u>% change</u> |
|--------------------------------------|-------------------|-------------------|-------------------|-----------------|
| Salaries | 19,013,622 | 20,038,175 | 1,024,553 | 5.39% |
| PERS | 5,626,388 | 6,797,533 | 1,171,145 | 20.82% |
| Fringe | 2,748,965 | 3,298,692 | 549,727 | 20.00% |
| Total Salaries & Benefits | 27,388,975 | 30,134,400 | 2,745,425 | 10.02% |