Special Meeting

June 15, 2015

4:00 pm

City Council Chambers

****

UPLAND CITY COUNCIL AND SUCCESSOR AGENCY TO THE UPLAND COMMUNITY REDEVELOPMENT AGENCY

1) NOTICE ANNOUNCEMENT

The Mayor of the City of Upland, pursuant to legal requirements, does hereby call a special meeting of the Upland City Council on Monday, June 15, 2015, at 4:00 p.m. in the City Council Chambers.

2) CALL TO ORDER AND ROLL CALL

3) PRESENTATION ON CALPERS ACTUARIAL BY BARTEL AND ASSOCIATES

4) PRESENTATION OF FORECAST MODEL & LONG-TERM FINANCIAL PLAN BY PUBLIC FINANCIAL MANAGEMENT, INC.

5) ORAL COMMUNICATIONS

Pursuant to Government Code Section 54954.2, any member of the public may address any item listed on the agenda. Anyone wishing to address the legislative body should submit a speaker card to the City Clerk at or prior to speaking. Speakers shall keep their comments to no more than four (4) minutes.

6) PROPOSED ANNUAL BUDGET FOR FISCAL YEAR 2015-16

7) CLOSED SESSION - Pursuant to the cited Government Code Section, the City Council will recess to Closed Session to discuss the following:

GOVERNMENT CODE SECTION 54957.6 - CONFERENCE WITH LABOR NEGOTIATORS

Agency designated representatives:	Consultant Patrick Clark, Administrative Services Director Stephanie Mendenhall, Human Resources Manager Tanya Bragg, and Interim Finance Manager Scott Williams

Employee organization:	Upland Mid-Management Association, Upland General Employees Association, Upland Police Officers Association, Upland Police Management Association, Upland Captains Association, Upland Fire Fighters Association, and Upland Fire Management Association

8) CLOSED SESSION REPORT

9) ADJOURNMENT

A Special Meeting is scheduled for June 20, 2015 at 9:00 and the next regularly scheduled City Council meeting is Monday, June 22, 2015.

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 June 11, 2015 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).

CITY OF UPLAND
MISCELLANEOUS AND SAFETY PLANS

CalPERS Actuarial Issues – 6/30/13 Valuation
Final Results

Presented by **John Bartel, President**
Prepared by Bianca Lin, Assistant Vice President
Matthew Childs, Actuarial Analyst
Bartel Associates, LLC

June 15, 2015

Agenda

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CALPERS CHANGES

- Contribution policy changes:
  - No asset smoothing
  - 5-year ramp up
  - Included in 6/30/13 valuation (first impact 15/16 rates; full impact 19/20)
- Assumption changes:
  - Anticipate future mortality improvement
  - Other, less significant, changes
  - Included in 6/30/14 valuation (first impact 16/17 rates; full impact 20/21)

CALPERS CHANGES

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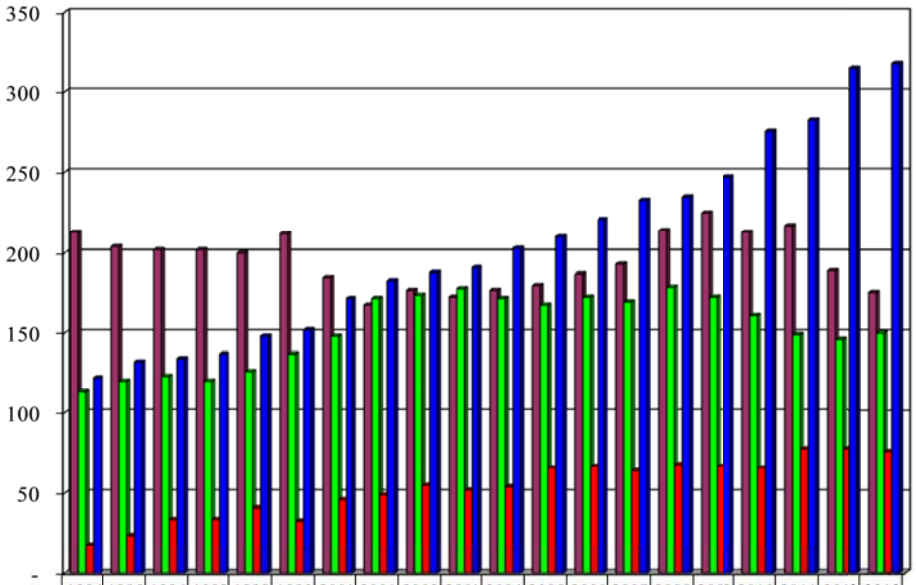
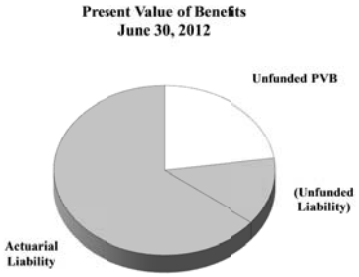
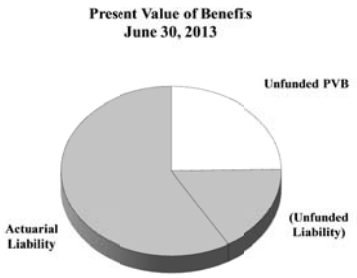
MEMBERS INCLUDED IN VALUATION - MISCELLANEOUS



	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Active	213	204	202	202	200	212	185	168	177	173	177	180	187	193	214	225	213	217	189	175
Transfers	113	120	123	120	126	137	148	172	174	178	172	168	173	170	179	173	161	149	146	150
Vested Terminations	18	24	34	34	41	33	46	49	55	52	54	66	67	64	68	67	66	78	78	76
Receiving Payments	122	132	134	137	148	152	172	183	188	191	203	210	221	233	235	247	276	283	315	318

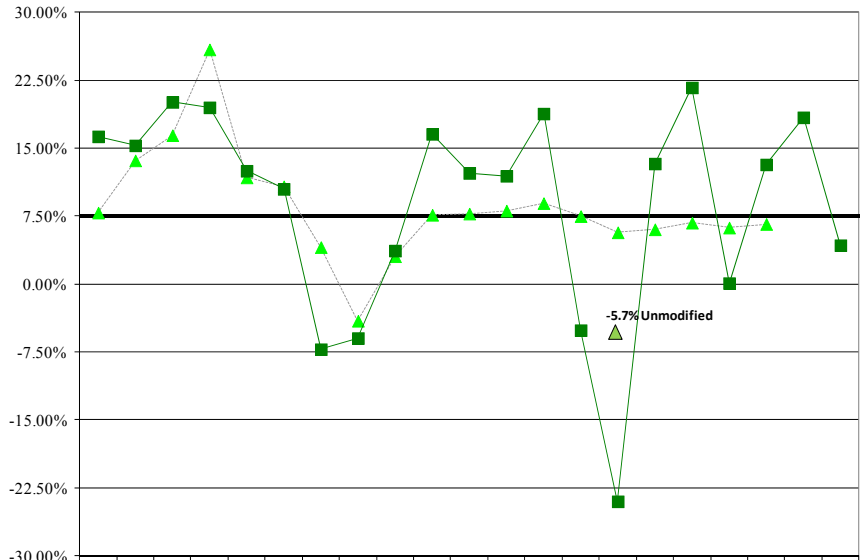
PLAN FUNDED STATUS - MISCELLANEOUS





June 30, 2012		June 30, 2013
$ 105,200,000	**Actuarial Liability**	$ 108,400,000
84,000,000	**Actuarial Asset Value**	87,200,000
(21,200,000)	**(Unfunded Liability)**	(21,200,000)
June 30, 2012		**June 30, 2013**
$ 105,200,000	**Actuarial Liability**	$ 108,400,000
70,400,000	**Market Asset Value**	77,100,000
(34,800,000)	**(Unfunded Liability)**	(31,300,000)

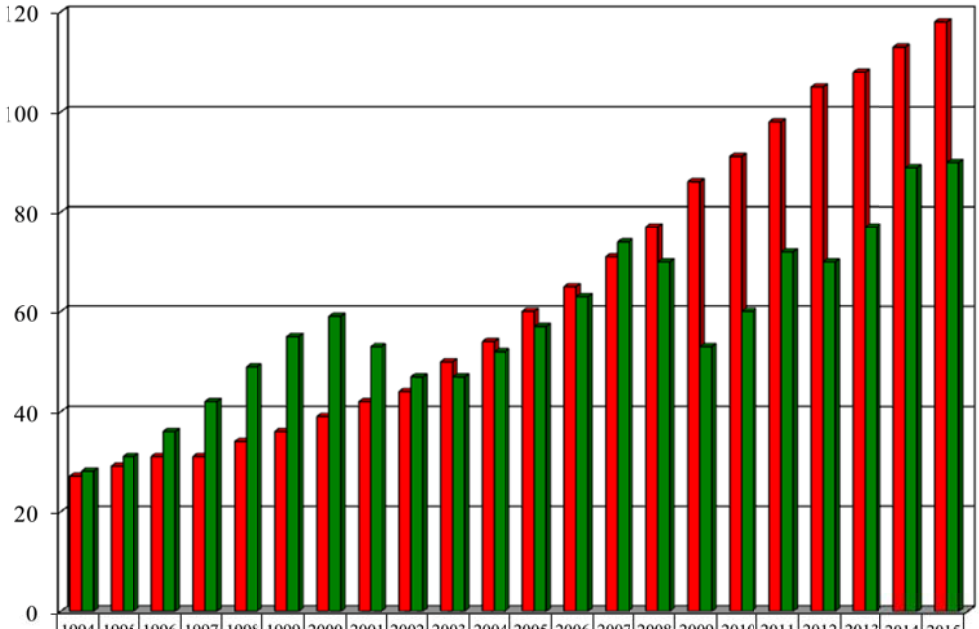
INVESTMENT RETURN - MISCELLANEOUS



	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Est. 2015
AVA	7.9%	13.6%	16.4%	25.9%	11.8%	10.8%	4.1%	-4.1%	3.1%	7.6%	7.8%	8.1%	8.9%	7.5%	5.7%	6.0%	6.8%	6.2%	6.6%		
MVA	16.3%	15.3%	20.1%	19.5%	12.5%	10.5%	-7.2%	-6.0%	3.7%	16.6%	12.3%	11.9%	18.8%	-5.1%	-24.0	13.3%	21.7%	0.1%	13.2%	18.4%	4.3%

Above assumes contributions, payments, etc. received evenly throughout year.
Estimated Jun 30, 2015 based on CalPERS actual return through 2/28/15 and assumed 7.5% annual return for the remaining 4 months.

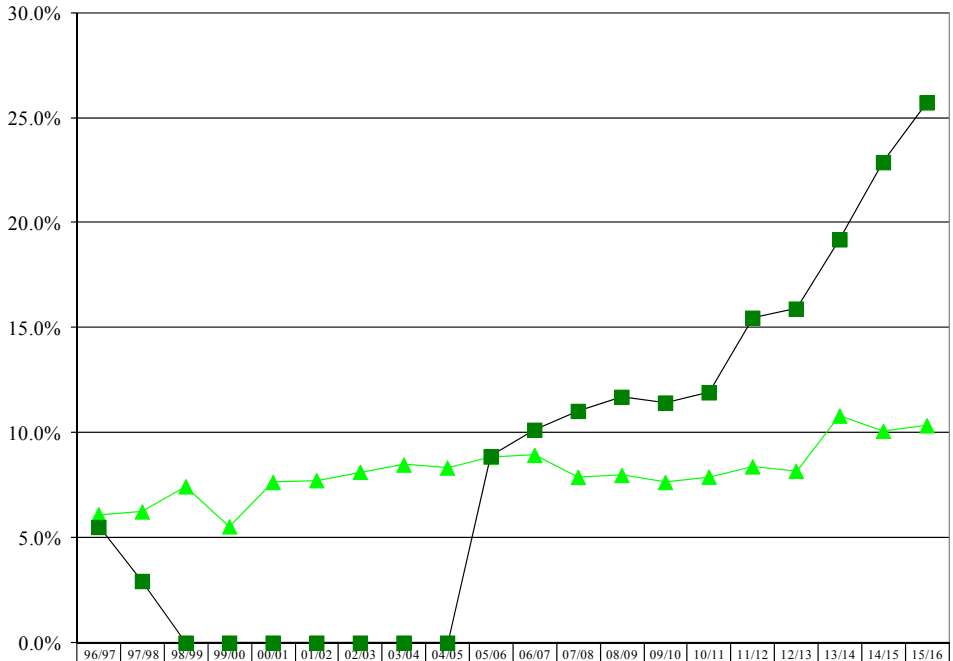
FUNDED STATUS (MILLIONS) - MISCELLANEOUS



	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Actuarial Liability	27	29	31	31	34	36	39	42	44	50	54	60	65	71	77	86	91	98	105	108	113	118
Market Asset Value	28	31	36	42	49	55	59	53	47	47	52	57	63	74	70	53	60	72	70	77	89	90

6/30/14 & 6/30/15 funded status estimated

CONTRIBUTION RATES - MISCELLANEOUS



	96/97	97/98	98/99	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
ER Normal Cost	6.1%	6.2%	7.4%	5.5%	7.6%	7.7%	8.1%	8.5%	8.3%	8.8%	8.9%	7.9%	8.0%	7.6%	7.9%	8.4%	8.2%	10.8%	10.1%	10.3%
Total ER Cont Rate	5.5%	2.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	8.9%	10.1%	11.0%	11.7%	11.4%	11.9%	15.5%	15.9%	19.2%	22.9%	25.7%

CONTRIBUTION PROJECTIONS - MISCELLANEOUS

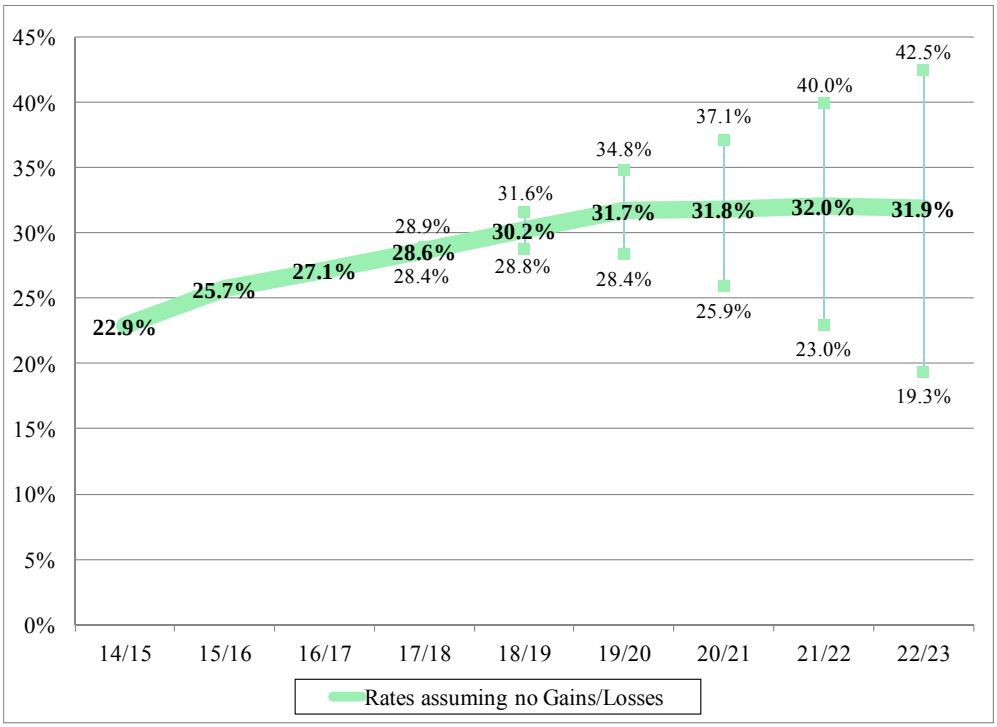
- Market Value Investment Return:
  - June 30, 2012 — 0.1%[1]
  - June 30, 2013 — 13.2%[1]
  - June 30, 2014 — 18.4%[1]

	Poor	Expected	Good
June 30, 2015[2]	**1.9%**	**4.3%**	**6.7%**
June 30, 2016 - 2020	**0.2% - 4.1%**	**7.5%**	**11.3% - 15.1%**

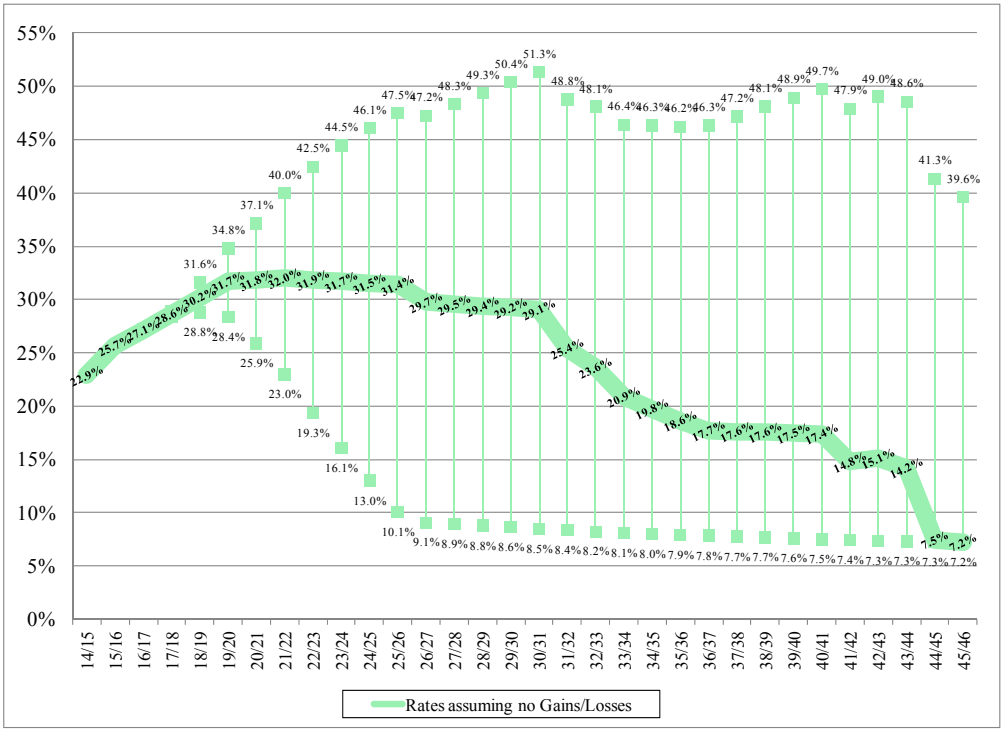
- No Other: Gains/Losses, Method/Assumption Changes, Benefit Improvements
- Excludes Employer Paid Member Contributions (EPMC)
- Includes CalPERS Board adopted assumption changes, first impact 2016/17
- New hire assumptions:
  - Assumes 50% of 2013 new hires will be Classic Tier 1 Members (2.5%@55) and 50% will be New Members with PEPRA benefits.
  - Assumes Classic Members will decrease from 50% to 0% of new hires over 20 years

[1] Based on CalPERS CAFR.
[2] Based on CalPERS return of 1.8% through 2/28/15 and assumed annual return for 4 months.

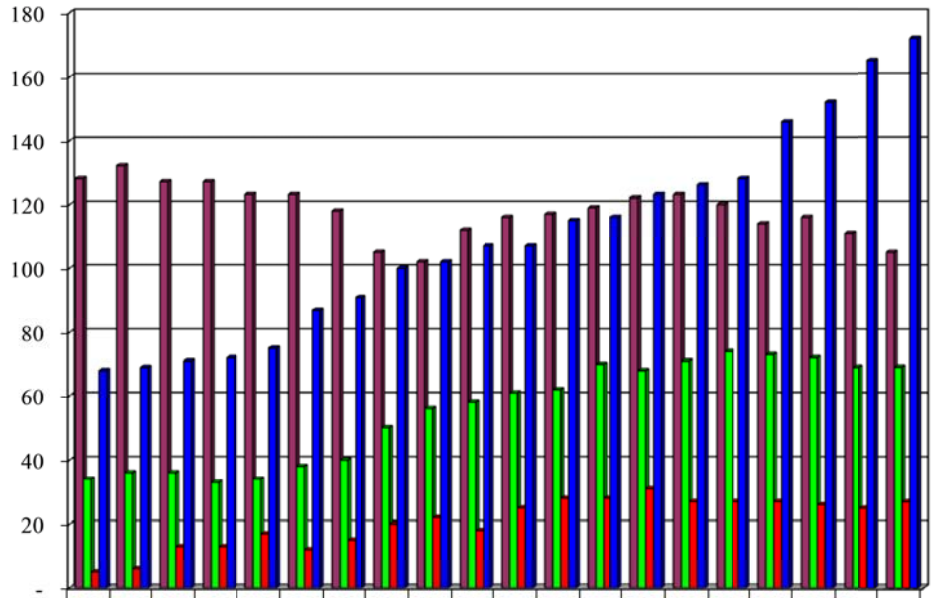
CONTRIBUTION PROJECTIONS - MISCELLANEOUS



CONTRIBUTION PROJECTIONS - MISCELLANEOUS

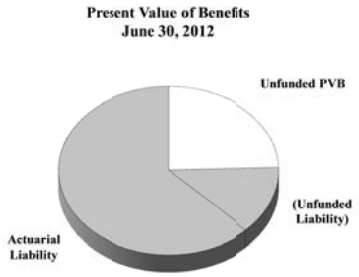


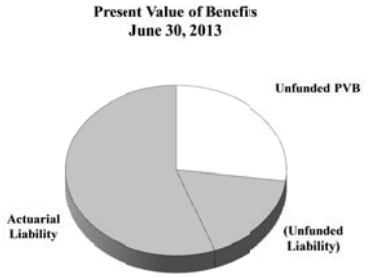
MEMBERS INCLUDED IN VALUATION - SAFETY



	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Active	128	132	127	127	123	123	118	105	102	112	116	117	119	122	123	120	114	116	111	105
Transfers	34	36	36	33	34	38	40	50	56	58	61	62	70	68	71	74	73	72	69	69
Vested Terminations	5	6	13	13	17	12	15	20	22	18	25	28	28	31	27	27	27	26	25	27
Receiving Payments	68	69	71	72	75	87	91	100	102	107	107	115	116	123	126	128	146	152	165	172

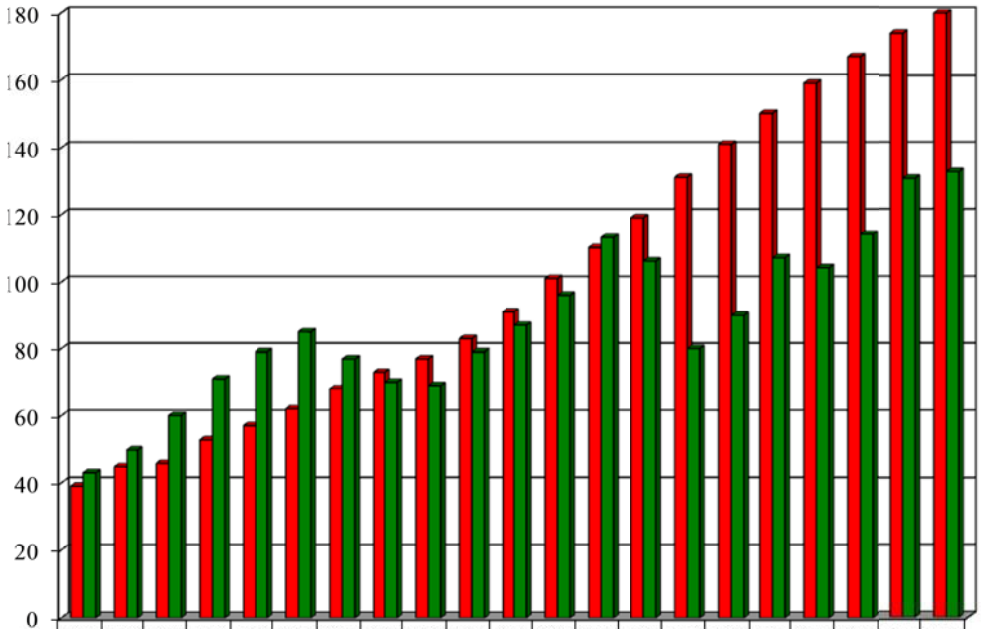
PLAN FUNDED STATUS - SAFETY





June 30, 2012		June 30, 2013
$ 158,700,000	**Actuarial Liability**	$ 166,700,000
125,300,000	**Actuarial Asset Value**	129,900,000
(33,400,000)	**(Unfunded Liability)**	(36,800,000)
June 30, 2012		**June 30, 2013**
$ 158,700,000	**Actuarial Liability**	$ 166,700,000
104,500,000	**Market Asset Value**	114,200,000
(54,200,000)	**(Unfunded Liability)**	(52,500,000)

FUNDED STATUS (MILLIONS) - SAFETY



	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Actuarial Liability	39	45	46	53	57	62	68	73	77	83	91	101	110	119	131	141	150	159	167	174	180
Market Asset Value	43	50	60	71	79	85	77	70	69	79	87	96	113	106	80	90	107	104	114	131	133

6/30/14 & 6/30/15 funded status estimated

FUNDED STATUS (MILLIONS) - SAFETY

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CONTRIBUTION RATES - SAFETY

	98/99	99/00	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
ER Normal Cost	12.9%	10.4%	12.1%	12.8%	13.2%	13.2%	15.8%	14.7%	14.7%	11.1%	11.4%	11.9%	12.0%	13.0%	13.8%	17.7%	16.2%	17.2%
Total ER Cont Rate	9.2%	0.0%	0.0%	0.0%	0.0%	0.0%	11.6%	15.9%	14.2%	13.9%	16.0%	16.9%	17.5%	22.4%	26.2%	33.1%	35.3%	39.9%

CONTRIBUTION PROJECTIONS - SAFETY

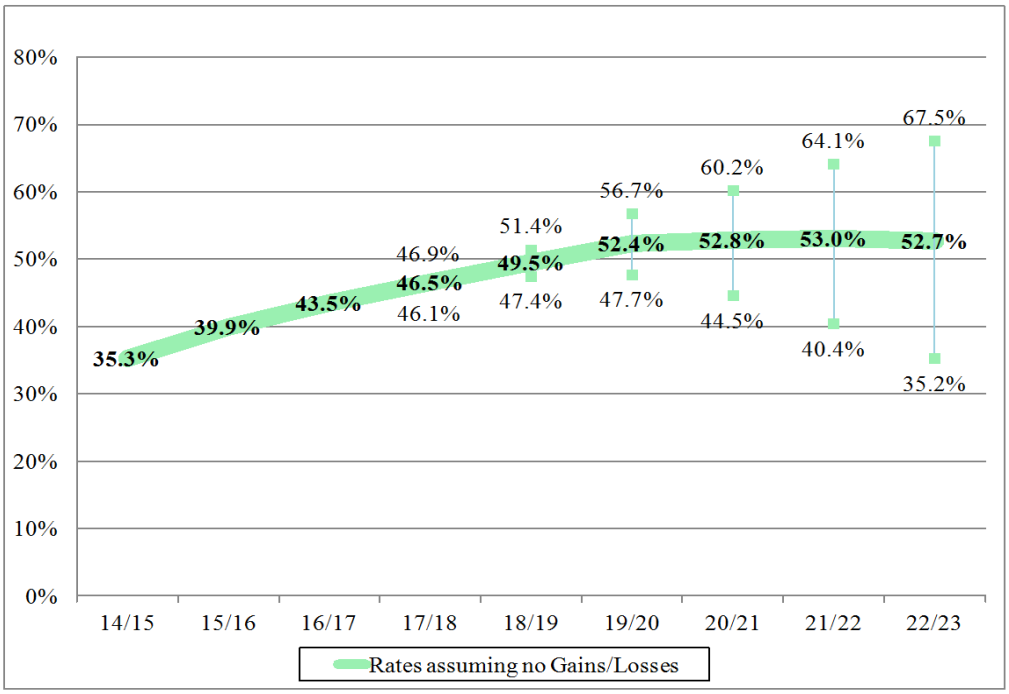
- Market Value Investment Return:
  - June 30, 2012 — 0.1%[3]
  - June 30, 2013 — 13.2%[3]
  - June 30, 2014 — 18.4%[3]

	Poor	Expected	Good
June 30, 2015[4]	**1.9%**	**4.3%**	**6.7%**
June 30, 2016 - 2020	**0.2% - 4.1%**	**7.5%**	**11.3% - 15.1%**

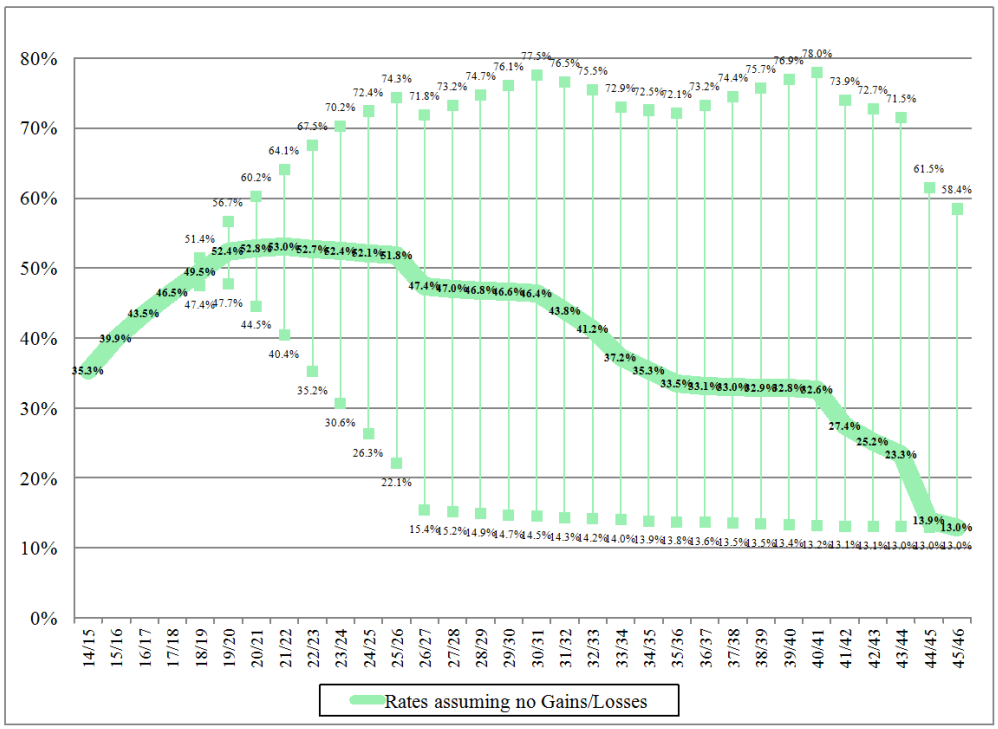
- No Other: Gains/Losses, Method/Assumption Changes, Benefit Improvements
- Excludes Employer Paid Member Contributions (EPMC)
- Includes CalPERS Board adopted assumption changes, first impact 2016/17
- New hire assumptions:
  - Assumes 50% of 2013 new hires will be Classic Tier 1 Members (3%@55) and 50% will be New Members with PEPRA benefits.
  - Assumes Classic Members will decrease from 50% to 0% of new hires over 10 years

[3] Based on CalPERS CAFR.
[4] Based on CalPERS return of 1.8% through 2/28/15 and assumed annual return for 4 months.

CONTRIBUTION PROJECTIONS - SAFETY



CONTRIBUTION PROJECTIONS - SAFETY



GASB 68

- **Pension Accounting:**
  - GASB 68, Accounting for Employers, approved June 25, 2012
  - Replaces GASB 27
  - Effective 2014/15
- **Major Issues:**
  - Unfunded liability on balance sheet
  - Expense calculation disconnected from contribution calculation
  - Discount rate is
    - Expected return on plan assets when assets sufficient to pay benefits
    - Municipal bond rate when assets not sufficient to pay benefits

    Likely caused CalPERS to modify assets smoothing and/or amortization policy to avoid using discount rate lower than expected return (7.5%).
- **Estimated June 30, 2014 Unfunded Actuarial Liability** (in Millions)

Plan	Total Pension Liability (AAL)	Fiduciary Net Position (MVA)	Net Pension Liability (UAL)
Safety	$ 173.6	$ 131.3	$ 42.3
Miscellaneous	113.0	88.6	24.4
Estimated Total Net Pension Liability			**$ 66.7**

GASB 68

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OPEB & DISABILITY UNFUNDED LIABILITIES

- OPEB Benefits:
  - Eligibility: CalPERS service or disability retirement
  - City Contributions
    - PEMHCA minimum ($122/mo in 2015 & $125/mo in 2016) plus an additional amount based on City service[5]
    - Non-PEMHCA retirees will receive the additional amount only
    - No surviving spouses for non-PEMHCA retirees
    - 9 grandfathered retirees: receiving 80% of the PERS Choice 2-party premium
- Disability Benefits: City pays a monthly fixed dollar amount to 2 former City disabled employees until age 65.

[5] From $73 to $145 per month based on service for retirees and $45 for spouses.

OPEB & DISABILITY UNFUNDED LIABILITIES

- **Method & Assumptions**
  - Actuarial Cost Method: Entry Age Normal
  - Discount rate: 4.5%
  - PEMHCA minimum increases: 4% per year
  - CalPERS demographic assumptions except mortality
  - Mortality includes generational improvement projection using scale AA
- **June 30, 2013 Unfunded Actuarial Liability** (in Millions)[6]

Plan	Actuarial Accrued Liability	Actuarial Value of Assets	Unfunded Actuarial Accrued Liability
OPEB	$ 17.4	$ 0	$ 17.4
Disability	0.1	0	0.1
Total Unfunded Actuarial Accrued Liability			**$ 17.5**

[6] Based on Nyhart Epler June 30, 2013 actuarial valuation dated December 2013.

PAYING UNFUNDED LIABILITY & RATE STABILIZATION

- Pension Obligation Bond (POB)
  - Interest arbitrage between expected CalPERS earnings and rate paid on POB
  - Not guaranteed
- Borrow from General Fund
  - Pay GF back like a loan
  - Payments come from all funds
- Request shorter amortization period of CalPERS
  - Higher short term payments
  - Less interest and lower long term payments
- One time payments
  - Council resolution to use portion of one time money
- Which Unfunded Liability?
  - More efficient to start with OPEB & Disability rather than CalPERS

PAYING UNFUNDED LIABILITY & RATE STABILIZATION

- Internal Service Fund
  - Restricted investments
    - Likely low (0.5% - 1.0%) investment returns
    - Short term/high quality
    - Designed for preservation of principal
  - Assets could be used by Council for other purposes
- Irrevocable Supplemental (§115) Pension Trust
  - One Trust established so far
  - PARS & PFM
  - Investments significantly less restricted
    - Designed for long term returns
    - Likely much higher (5% - 7%) investment return
  - Assets could not be used by Council for other purposes
  - Can only be used to pay
    - Reimburse City for CalPERS contributions
    - Make payments directly to CalPERS

EXHIBITS

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Plan Funded Status - Miscellaneous	E- 4
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Funded Ratio - Miscellaneous	E- 6
Contribution Rates - Miscellaneous	E- 7
Summary of Demographic Information - Safety	E- 8
Plan Funded Status - Safety	E- 9
Investment Return - Safety	E-10
Asset Values (Millions) - Safety	E-11
Funded Ratio - Safety	E-12
Contribution Rates - Safety	E-13
PEPRA Cost Sharing	E-15

EXHIBITS

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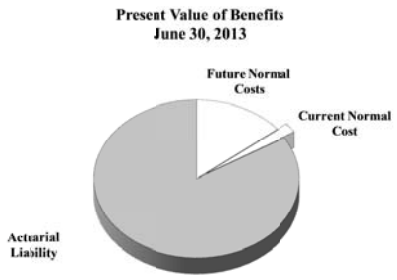
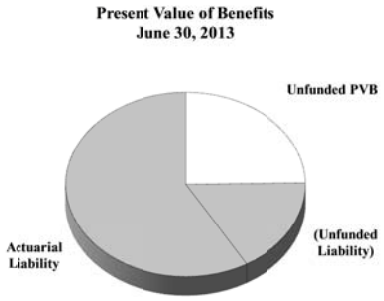
DEFINITIONS



- **PVB - Present Value of all Projected Benefits:**
  - Discounted value (at valuation date - 6/30/13), of all future expected benefit payments based on various (actuarial) assumptions
- **Actuarial Liability:**
  - Discounted value (at valuation date) of benefits earned through valuation date [value of past service benefit]
  - Portion of PVB "earned" at measurement
- **Current Normal Cost:**
  - Portion of PVB allocated to (or "earned" during) current year
  - Value of employee and employer current service benefit

DEFINITIONS



- **Target -** Have money in the bank to cover Actuarial Liability (past service)
- **Unfunded Liability -** Money short of target <u>at valuation date</u>
- **Excess Assets / Surplus:**
  - Money over and above target <u>at that point in time</u>
  - Doesn't mean you're done contributing
- **Super Funded:**
  - Assets cover whole pie (PVB)
  - If everything goes exactly like PERS calculated, you'll never have to put another (employer or employee) dime in

SUMMARY OF DEMOGRAPHIC INFORMATION - MISCELLANEOUS

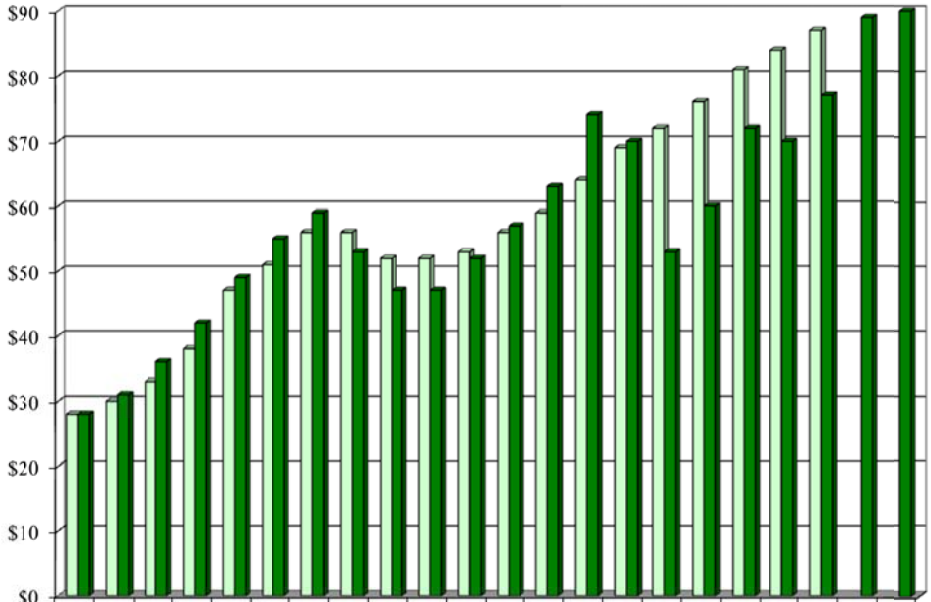
	1994	2003	2012	2013
Actives				
■ Counts	213	173	189	175
■ Average				
• Age	42	46	46	46
• City Service	10	11	10	11
• PERSable Wages	$36,800	$42,600	$60,300	$61,200
■ Total PERSable Wages (millions)	8.6	8.1	12.5	11.7
Receiving Payments				
■ Counts				
• Service		137	250	252
• Disablity		31	32	30
• Beneficiaries		23	33	36
• Total	122	191	315	318
■ Average Annual City Provided Benefit[7]				
• Service		$11,500	$18,900	$19,300
• Disability		6,600	7,300	7,500
• Service Retirements in last 5 years		9,800	23,400	24,800

[7] Average City provided pensions are based on City service & City benefit formula, and are not representative of benefits for long service employees.

PLAN FUNDED STATUS - MISCELLANEOUS

- What happened between 6/30/12 and 6/30/13?
  - Market Value Asset Gain/(Loss) ≈ 4.2 million
  - Unfunded Liability (Increase)/Decrease ≈ (10.1) million
- Reasons for Unfunded Liability increase
  - Asset gain/(loss):
    - ☐ Change from actuarial value to market value ≈ (10.1) million
    - ☐ Investment return ≈ (0.8) million
  - Actuarial gain/(loss): ≈ 1.2 million
    - ☐ Average Salary $60,300 → $61,200
    - ☐ Number of Actives 189 → 175
    - ☐ Number of Inactives 224 → 226
    - ☐ Number of Retirees 315 → 318
  - Other gain/(loss): ≈ (0.4) million
    - ☐ Contributions
    - ☐ Other (expected)

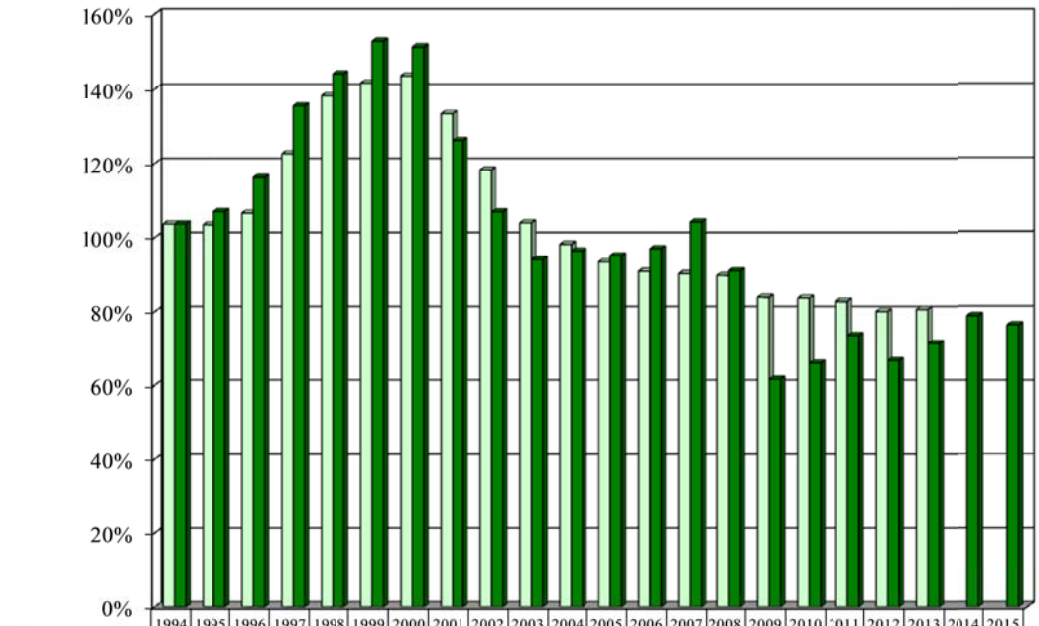
ASSET VALUES (MILLIONS) - MISCELLANEOUS



	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Actuarial	28	30	33	38	47	51	56	56	52	52	53	56	59	64	69	72	76	81	84	87		
Market	28	31	36	42	49	55	59	53	47	47	52	57	63	74	70	53	60	72	70	77	89	90

6/30/14 & 6/30/15 asset values estimated.
AVA is being set equal to MVA and a separate AVA is not available starting 6/30/13.

FUNDED RATIO - MISCELLANEOUS



	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Funded Ratio - AVA	104%	103%	106%	123%	138%	142%	144%	133%	118%	104%	98%	93%	91%	90%	90%	84%	84%	83%	80%	81%		
Funded Ratio - MVA	104%	107%	116%	135%	144%	153%	151%	126%	107%	94%	96%	95%	97%	104%	91%	62%	66%	73%	67%	71%	79%	76%

6/30/14 & 6/30/15 funded status estimated.
AVA is being set equal to MVA and a separate AVA is not available starting 6/30/13.

CONTRIBUTION RATES - MISCELLANEOUS

	6/30/12 2014/2015	6/30/13 2015/2016
■ Total Normal Cost	18.1%	18.3%
■ Employee Normal Cost	8.0%	8.0%
■ Employer Normal Cost	10.1%	10.3%
■ Amortization Bases	12.8%	15.4%
■ Total Employer Contribution Rate	22.9%	25.7%

■ What Happened from 6/30/12 to 6/30/13:

● 2014/15 Rate	22.9%
● Asset Method Change	1.2%
● (Gain)/Losses	
☐ Pay	1.4%
☐ Other	0.2%
● 2015/16 Rate	25.7%

SUMMARY OF DEMOGRAPHIC INFORMATION - SAFETY

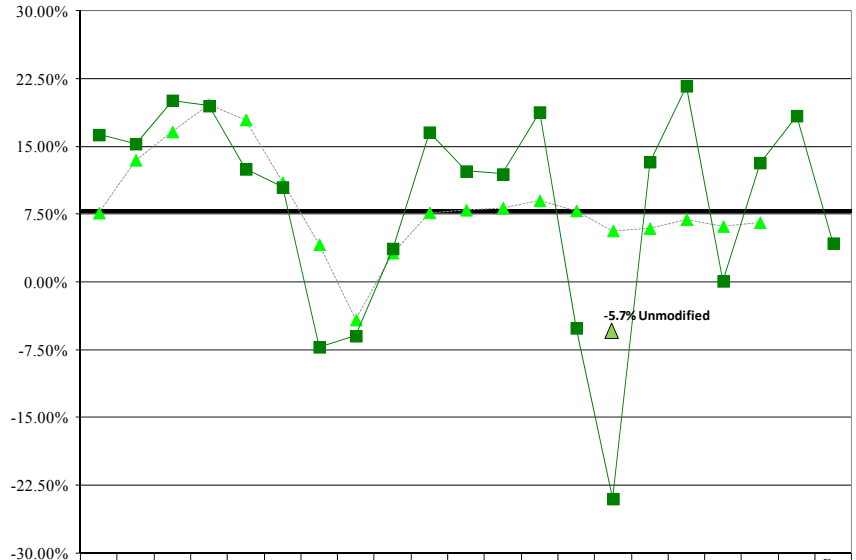
	1994	2003	2012	2013
Actives				
■ Counts	128	112	111	105
■ Average				
• Age	36	39	39	39
• City Service	11	13	13	12
• PERSable Wages	$54,700	$70,100	$105,600	$108,200
■ Total PERSable Wages (millions)	7.6	8.6	12.8	12.4
Receiving Payments				
■ Counts				
• Service		40	81	86
• Disablity		52	65	67
• Beneficiaries		15	19	19
• Total	68	107	165	172
■ Average Annual City Provided Benefit[8]				
• Service		$30,300	$54,400	$58,100
• Disability		27,300	39,400	42,100
• Service Retirements in last 5 years		33,500	70,600	78,600

[8] Average City provided pensions are based on City service & City benefit formula, and are not representative of benefits for long service employees.

PLAN FUNDED STATUS - SAFETY

- What happened between 6/30/12 and 6/30/13?
  - Market Value Asset Gain/(Loss) ≈ 6.2 million
  - Unfunded Liability (Increase)/Decrease ≈ (19.1) million
- Reasons for Unfunded Liability increase
  - Asset gain/(loss):
    - Change from actuarial value to market value ≈ (15.7) million
    - Investment return ≈ (1.1) million
  - Actuarial gain/(loss): ≈ (2.0) million
    - Average Salary $105,600 → $108,200
    - Number of Actives 111 → 105
    - Number of Inactives 94 → 96
    - Number of Retirees 165 → 172
  - Other gain/(loss): ≈ (0.3) million
    - Contributions
    - Other (expected)

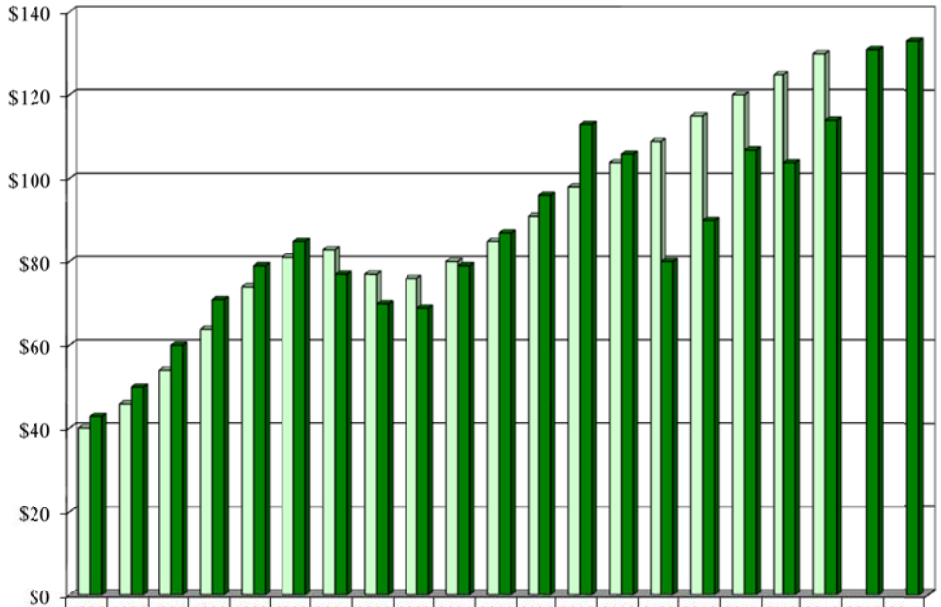
INVESTMENT RETURN - SAFETY



	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Est. 2015
AVA	7.7%	13.5%	16.6%	19.6%	18.0%	11.0%	4.2%	-4.2%	3.2%	7.7%	8.0%	8.2%	9.0%	7.9%	5.7%	5.9%	6.9%	6.2%	6.6%		
MVA	16.3%	15.3%	20.1%	19.5%	12.5%	10.5%	-7.2%	-6.0%	3.7%	16.6%	12.3%	11.9%	18.8%	-5.1%	-24.0	13.3%	21.7%	0.1%	13.2%	18.4%	4.3%

Above assumes contributions, payments, etc. received evenly throughout year.
Estimated Jun 30, 2015 based on CalPERS actual return through 2/28/15 and assumed 7.5% annual return for the remaining 4 months.

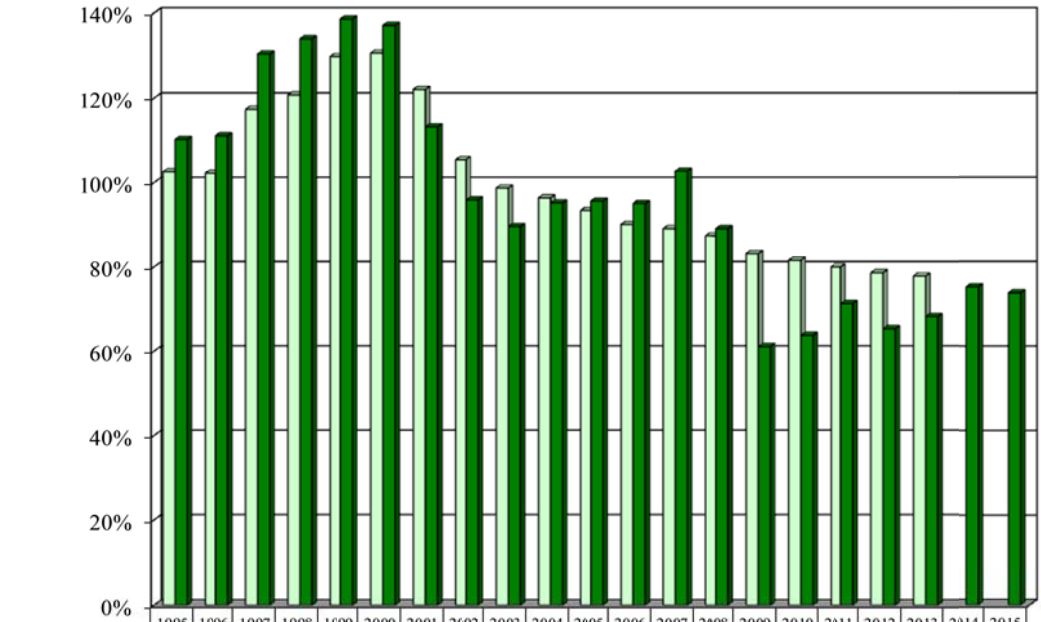
ASSET VALUES (MILLIONS) - SAFETY



	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Actuarial	40	46	54	64	74	81	83	77	76	80	85	91	98	104	109	115	120	125	130		
Market	43	50	60	71	79	85	77	70	69	79	87	96	113	106	80	90	107	104	114	131	133

6/30/14 & 6/30/15 asset values estimated.
AVA is being set equal to MVA and a separate AVA is not available starting 6/30/13.

FUNDED RATIO - SAFETY



	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Funded Ratio - AVA	103%	102%	117%	121%	133%	131%	122%	105%	99%	96%	95%	90%	89%	87%	83%	82%	80%	79%	78%		
Funded Ratio - MVA	110%	111%	130%	134%	139%	137%	113%	96%	90%	95%	96%	95%	103%	89%	61%	64%	71%	65%	68%	75%	74%

6/30/14 & 6/30/15 funded status estimated.
AVA is being set equal to MVA and a separate AVA is not available starting 6/30/13.

CONTRIBUTION RATES - SAFETY

	6/30/12 2014/2015	6/30/13 2015/2016
■ Total Normal Cost	25.2%	26.2%
■ Employee Normal Cost	9.0%	9.0%
■ Employer Normal Cost	16.2%	17.2%
■ Amortization Bases	19.1%	22.8%
■ Total Employer Contribution Rate	35.3%	39.9%

■ What Happened from 6/30/12 to 6/30/13:

● 2014/15 Rate	35.3%
● Asset Method Change	2.1%
● (Gain)/Losses	
☐ Pay	1.3%
☐ Other	1.2%
● 2015/16 Rate	39.9%

CONTRIBUTION RATES - SAFETY

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PEPRA COST SHARING

- Target of 50% of total normal cost for everyone
- *New members* must pay greater of 50% of total normal cost or bargained amount if higher
- Employer cannot pay any part of *new member* required employee contributions
- Employer may impose current employees pay 50% of total normal cost (limited to certain amounts) if not agreed through collective bargaining by 1/1/18
- Miscellaneous Plan:

	Current Members	New Members
	Tier 1	**Tier 2**
	2.5%@55 FAE1	**2.5%@67 FAE3**
Employer Normal Cost	10.3%	6.55%
Member Normal Cost	8.0%	6.75%
Total Normal Cost	18.3%	13.30%
50% Target	9.15%	6.65%

PEPRA COST SHARING

- Police/Fire Safety Plan:

	Current Members	New Members
	Tier 1	**Tier 3**
	3%@55 FAE1	**2.7%@57 FAE3**
Employer Normal Cost	17.2%	12.05%
Member Normal Cost	9.0%	12.25%
Total Normal Cost	26.2%	24.30%
50% Target	13.1%	12.15%

City of Upland, CA

Overview of Budget Forecast Model & Long-Term Financial Planning

June 15, 2015

City Council Presentation

Presented by:

Russ Branson
Senior Managing Consultant

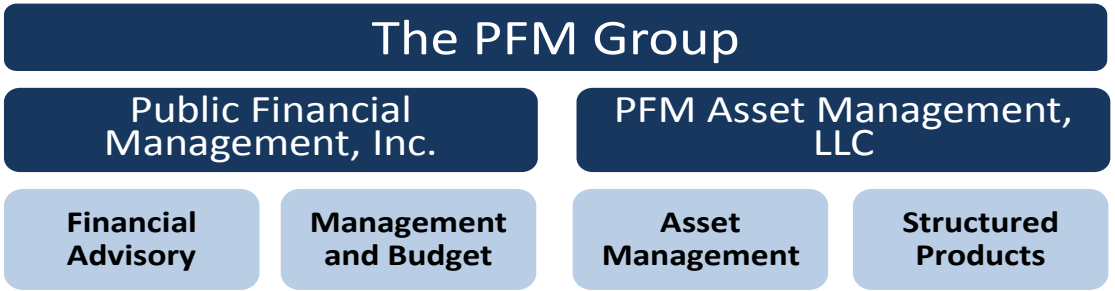
Catherine Flaming
Senior Analyst

Public Financial Management, Inc.

50 California Street, Suite 2300
San Francisco, CA 94111

Introduction

- Public Financial Management, Inc. (PFM) is the nation's leading provider of independent financial and investment advisory services to local and state governments in the nation, with over 500 employees in 34 offices throughout the United States



- PFM's ***Management and Budget Consulting*** group ("MBC") evolved from the firm's work with the City of Philadelphia (nearly two decades ago) where we developed the standard for public sector multi-year financial planning

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Purpose of Long-Range Planning

Strategic
Helps create a long-view for strategic decision making
Informs policy decisions, such as the impact on General Fund reserves
Projects impacts of policy changes in volatile economic environment

Financial
Identifies structural budget issues
Helps evaluate long-term impacts of current decisions
Helps understand major revenue and expense budget drivers

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Agenda

I. Economic Context

II. Baseline Forecast

III. Alternative Budget Outcomes

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Economic Context

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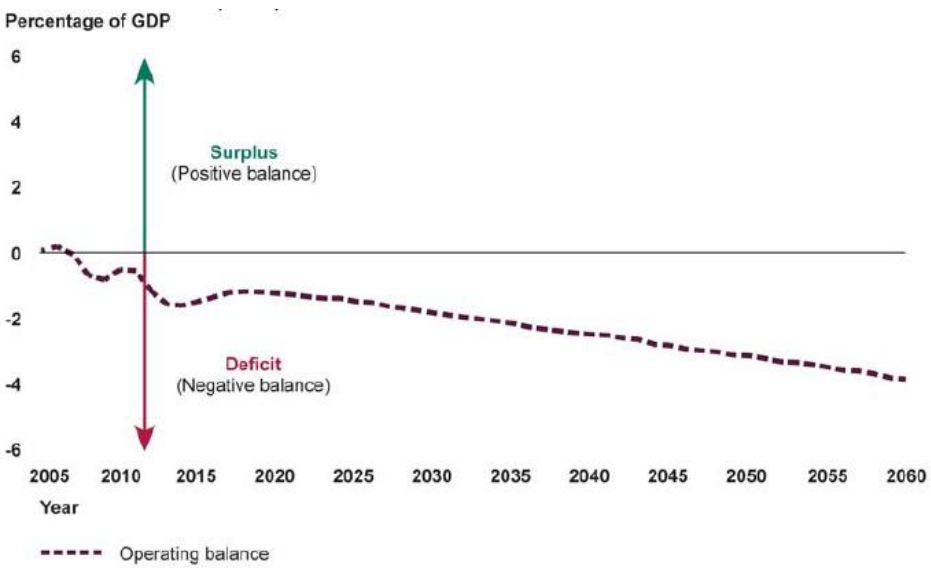
Structural Fiscal Challenges Remain

- The U.S. Government Accountability Office (GAO) has developed a simulation model for the state and local sector as an entirety, projecting significant fiscal gaps absent corrective action, due largely to:
  - Flat revenues as % of GDP
  - Healthcare and retiree costs rising faster than the overall economy

- GAO calculated that closing the structural fiscal gap would require action equivalent to a **18% reduction** in state and local government recurring expenditures

State and Local Operating Balance Measure, as a Percentage of Gross Domestic Product (GDP)



Source: GAO simulations, updated April 2013.

Source: United States Government Accountability Office, "State and Local Governments' Fiscal Outlook: April 2013 Update"

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The Start of the Next Downturn is Now Closer Than the End of the Last One

- The current expansion phase of the business cycle began five years ago, after the recession bottomed out in June 2009

  71 months and counting as of May 2015

- Last five expansion phases (trough to peak):

Start/End	Duration
November 2001 – December 2007	73 months
March 1991 – March 2001	120 months
November 1982 – July 1990	92 months
July 1980 – July 1981	12 months
March 1975 – January 1980	58 months

- Average 1945-2009 (11 cycles): **58.4 months**
- Range: 12 to 120 months

Source: National Bureau of Economic Research (NBER)

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Revenue per Capita

- Upland's total general revenues per capita ranks 12th out of the 16 comparable labor-market cities
- This shows that Upland has fewer resources than many of its neighboring communities to provide similar services
- This is also reflected in the pay levels of many of the City's key positions

	Revenues Per Capita
Ontario City	$939
Arcadia City	$617
Redlands City	$594
Montclair City	$549
Claremont City	$525
Chino City	$513
Covina City	$497
Hemet City	$453
Rialto City	$415
Pomona City	$395
Glendora City	$380
Upland	$379
West Covina City	$364
Rancho Cucamonga City	$351
Fontana City	$327
Colton City	$285
Upland Rank	**12 of 16**
Median (excl. Upland)	**$453**

Upland has fewer resources per capita to provide services

Source: State Controller's Report, Annual Cities Report, FY2011-12

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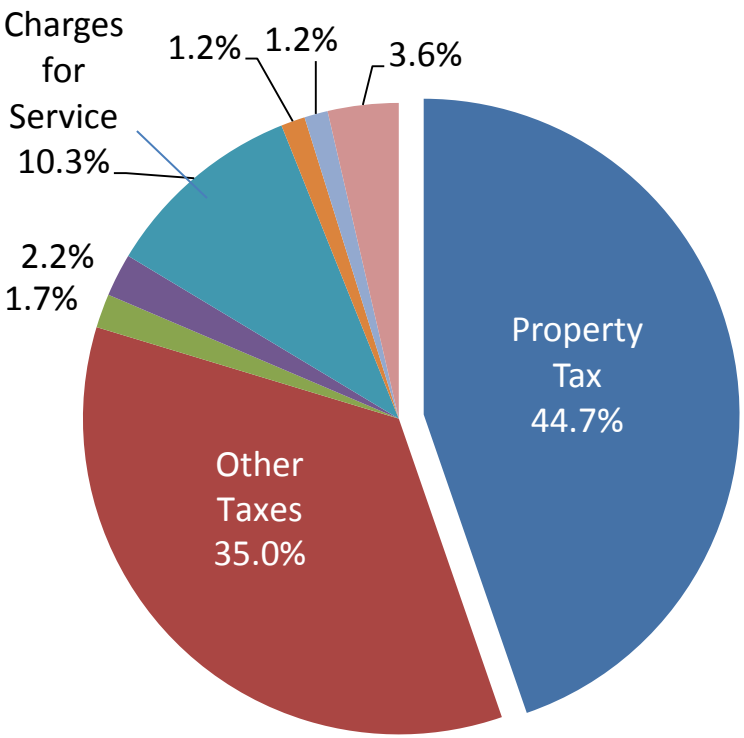
General Fund Revenues

Fiscal Year 2015 Budget

- Property taxes account for **44.7%** of total FY15 revenues of $41.1 million
- Sales and other taxes make up the next largest revenue sources at **35.0%**
- Charges for service comprise **10.3%** of total revenue
- Collectively, these three revenue sources, which are also linked to broader economic conditions, make up **90%** of total General Fund revenues

Budgeted FY15 General Fund Revenues



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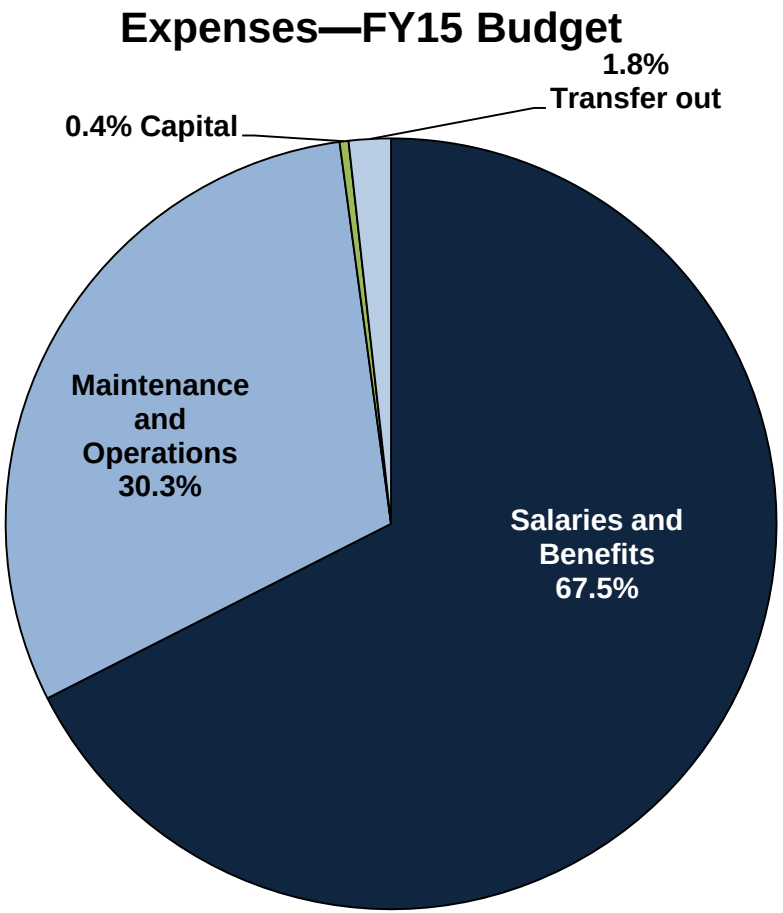
General Fund Expenses

Fiscal Year 2015 Budget

- Salaries and benefits account for **67.5%** of total General Fund expenditures in FY15
- Maintenance and Operations—including expenses ranging from professional services to liability insurance—comprised **30.3%** of the FY15 budget
- Remaining expenses for capital and transfers out can vary significantly from year-to-year



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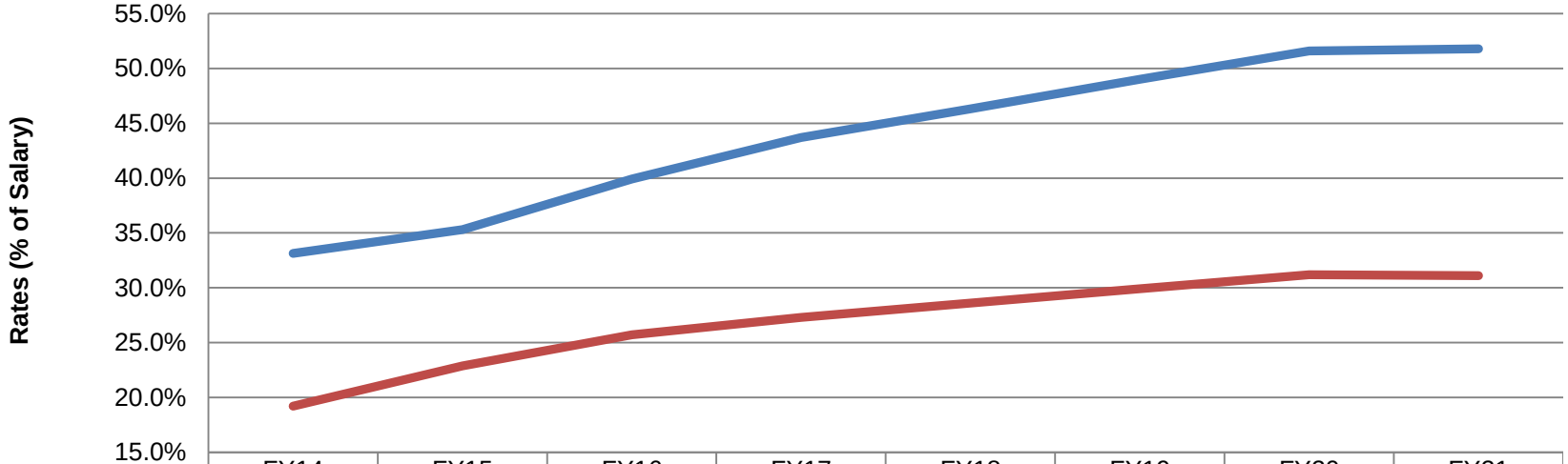
General Fund Expenses

CalPERS Cost Increases

- Employer PERS rates are expected to rise significantly over the next several years as a result of actuarial changes approved by the CalPERS board and mortality improvements

PERS Employer Contribution Rates
FY14 - FY21 (projected)



	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Public Safety	33.1%	35.3%	39.9%	43.7%	46.3%	49.0%	51.6%	51.8%
Miscellaneous	19.2%	22.9%	25.7%	27.3%	28.6%	29.9%	31.2%	31.1%

Source: CalPERS Actuarial Valuation Reports

Forecast Employer PERS rates will have a significant impact on the City of Upland's finances through FY21

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Bartel PERS Rate Projections

- Bartel's analysis provides a high and low- range estimate of PERS rates over the duration of the forecast
  - The mid-point of Bartel's projections is close to CalPERS's forecast

Miscellaneous	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Bartel – Low	22.9%	25.7%	27.1%	28.4%	28.8%	28.4%	25.9%
Bartel – Mid	**22.9%**	**25.7%**	**27.1%**	**28.7%**	**30.2%**	**31.6%**	**31.5%**
Bartel – High	22.9%	25.7%	27.1%	28.9%	31.6%	34.8%	37.1%
CalPERS	**22.9%**	**25.7%**	**27.3%**	**28.6%**	**29.9%**	**31.2%**	**31.1%**

Public Safety	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Bartel – Low	35.3%	39.9%	43.5%	46.1%	47.4%	47.7%	44.5%
Bartel – Mid	**35.3%**	**39.9%**	**43.5%**	**46.5%**	**49.4%**	**52.2%**	**52.4%**
Bartel – High	35.3%	39.9%	43.5%	46.9%	51.4%	56.7%	60.2%
CalPERS	**35.3%**	**39.9%**	**43.7%**	**46.3%**	**49.0%**	**51.6%**	**51.8%**

Source: "City of Upland Miscellaneous and Safety Plans: CalPERS Actuarial Issues—6/30/13 Valuation, Preliminary Results." Bartel Assoicates, LLC, May 4, 2015

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Cost Containment Actions

- To address these financial challenges that came with the “Great Recession,” the City implemented various ongoing and one-time cost control measures:
  - Reductions in service levels and full-time equivalent (FTE), primarily in the Police Department, which remains down 11.5 FTE from FY12
  - Frozen wages for most employees since 2011
  - No general cost-of-living increases (wages and health care premiums)
  - Underfunded liability, workers compensation, and unemployment insurance funds—requiring additional payment from the General Fund if revenues exceed reserve policy levels
  - No funding for future building/park recapitalization costs

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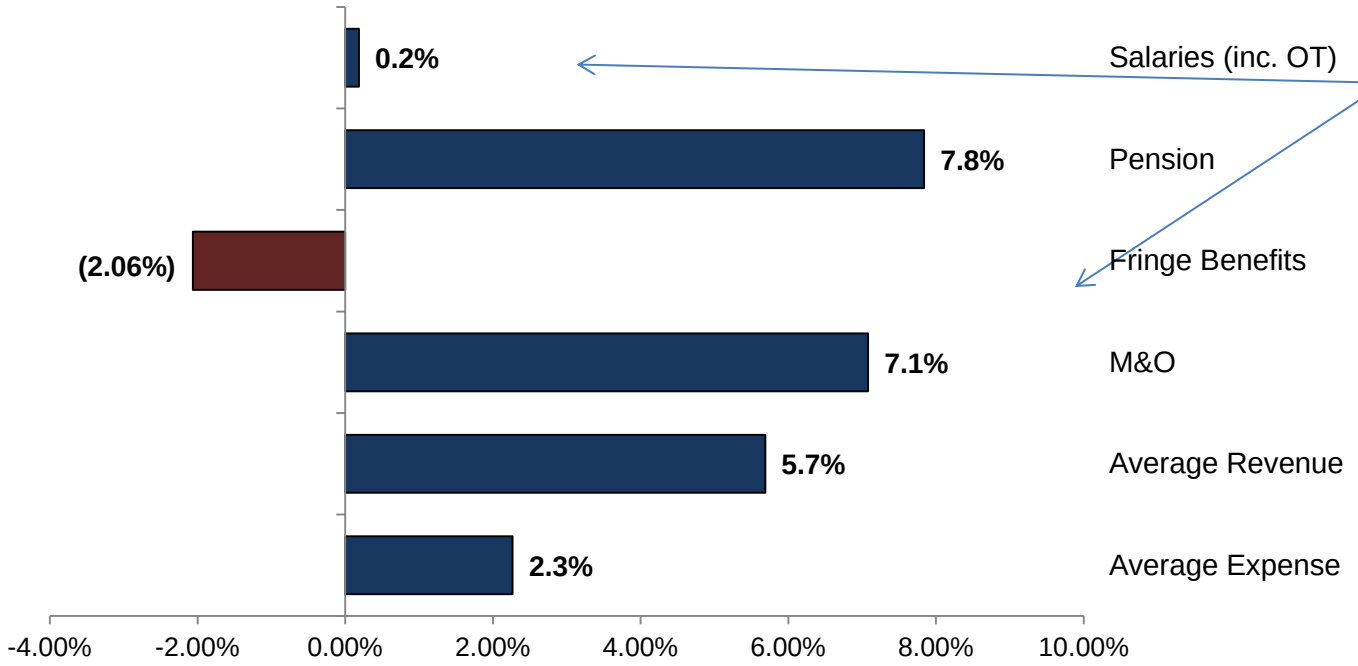
Expense Growth Rate by Category

Pension & M&O are Key Drivers

- Pension and Maintenance and Operations costs are main expense drivers from FY10-FY14
- Holding down salaries, while revenues grew has placed the City in a positive revenue position for now

Annual Growth Rate--Major Expense Categories

FY10-FY14



Shift from salary and benefits to M&O in FY15 with move of IT, Fleet Services, and Building Maint. to Internal Service Funds

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Baseline Forecast

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Baseline Forecast

- The following slides summarize PFM's "baseline" forecast, reflecting:
  - The City's financial position on a carry-forward basis over the next five years inclusive of the City's proposed 16 draft budget amounts
  - The baseline assumes continuation of current programs and financial policies **without corrective action**
- It is important to note that while the City's budget is balanced, it **does not** reflect the impact of setting aside revenue for long-term unfunded liabilities
  - Full-funding of the OPEB Annual Required Contribution ($535,000/yr)
  - Deferred capital maintenance
  - Future building and parks recapitalization costs
  - IT systems replacements and upgrades

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Baseline Forecast Assumptions

- **Key Revenue Growth Rates** –Moderate Growth of **2.6%/year** FY15-FY21
  - **Secured Property Taxes:** 2.9% annually represents compound annual growth in AV since 2010. Recent growth has been higher
  - **Sales Taxes:** Use HdL projections through FY16-17; thereafter, use CPI projection of 2.3% per year.
  - **User Charges**: Grow overall at 1.5% per year
- **Key Expense Growth Rates** – Growth of **3.7%/year** FY15-FY21
  - **Salaries:** 2% annually
    - In addition to wage increases, salary growth includes costs from step increases
  - **PERS:** Grow based on CalPERS forecasts from October actuarial valuations (shown on earlier chart) averaging 8.7% per year
  - **Group Health Insurance:** No growth based on current heath premium formula
  - **OPEB:** Assumes continuation of City pay-go policy; growth consistent with actuarial forecasts
- **Other revenue and expense items** are expected to track general inflation estimated to range from **2.0% to 2.3% per year** over the forecast period

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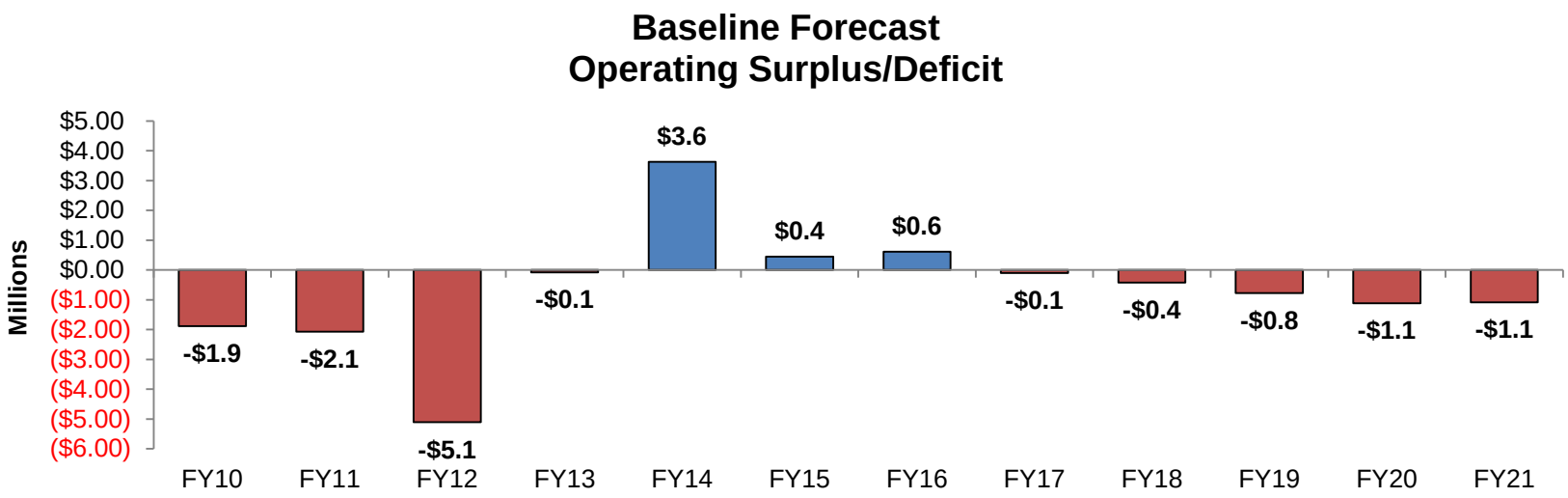
Baseline Forecast

Operating Surplus / (Deficit)

- Based on the assumptions shown on the previous slide, City of Upland is projected to run a budget deficit beginning in FY2017 absent corrective action—<u>fueled primarily by increased pension costs</u>
  - Over the 5-year forecast period PFM's baseline forecast reflects a **$3.5 million** cumulative gap—only 1% to 2% of total expenditures. This does not include any funding of the City's OPEB ARC or deferred capital maintenance



	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast
Total	**($1.9M)**	**($2.1M)**	**($5.1M)**	**($0.1M)**	**$3.6M**	**$0.5M**	**$0.6M**	**($0.01M**	**($0.4M)**	**($0.7M)**	**($1.1M)**	**($1.0M)**

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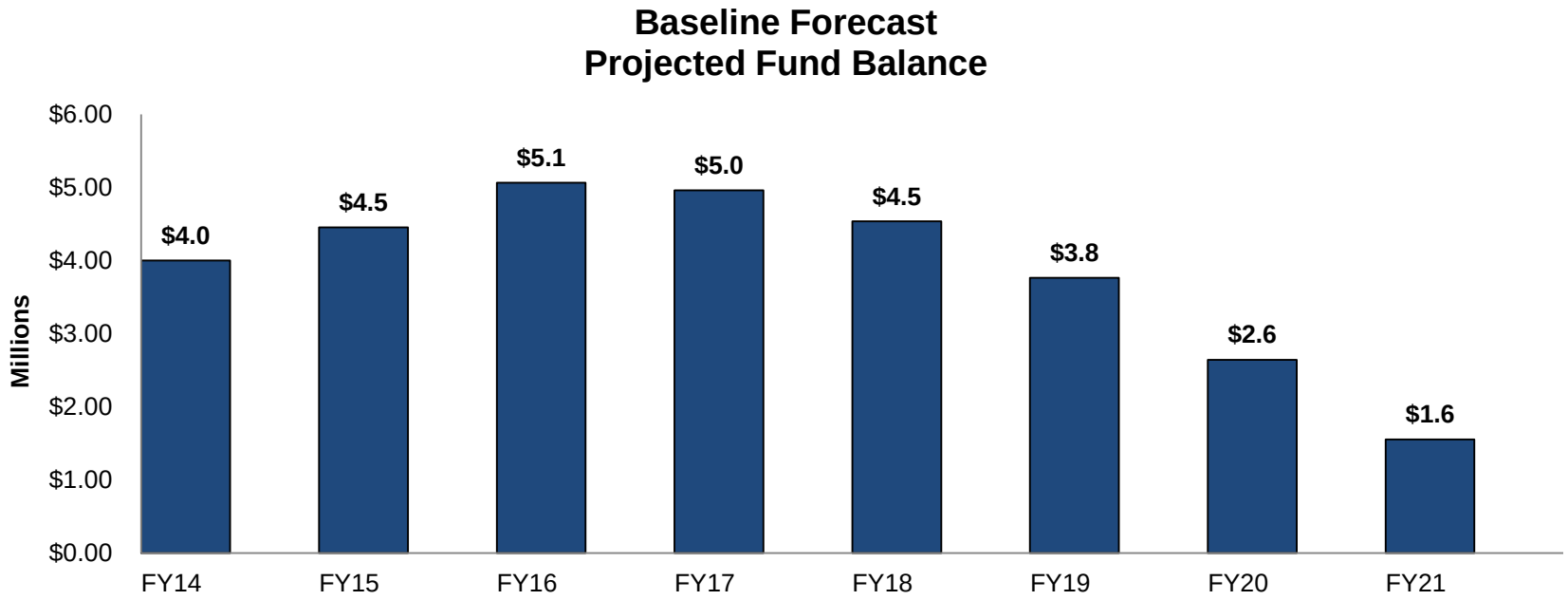
Baseline Forecast

Impact of Budget Deficit on Fund Balance

- The City of Upland has a policy to maintain an unassigned fund balance of 10% of GF expenditures, a level highly consistent with best practices adopted by the GFOA and other public finance experts. If the City were to use its current fund balance to cover the forecast deficit:
  - The unassigned fund balance could drop to 3.2% of expenditures by FY2021



	FY2104 Actual	FY2015 Budget	FY2016 Budget	FY2017 Forecast	FY2018 Forecast	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast
Total	**$4.0M**	**$4.5M**	**$5.1M**	**$4.9M**	**$4.5M**	**$3.8M**	**$2.6M**	**$41.6**
Percent of Target	***9.4%***	***10.9%***	***11.8%***	***11.3%***	***10.0%***	***8.1%***	***55%***	***3.2%***

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Alternative Budget Outcomes

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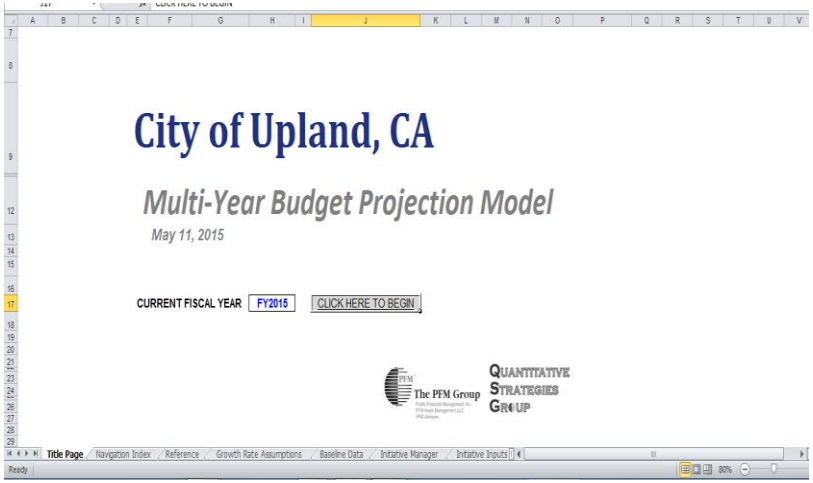
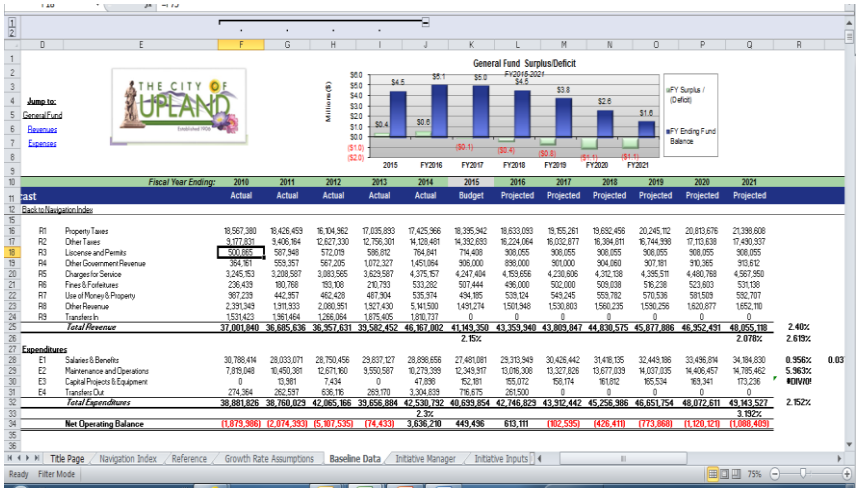
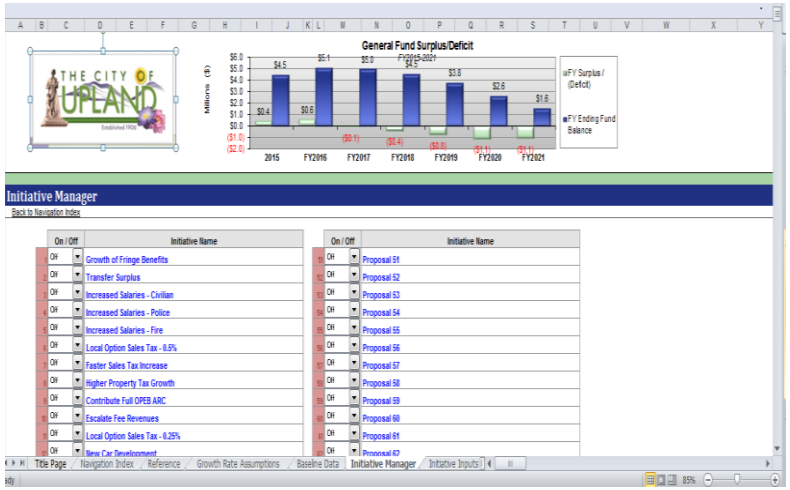
Changes to the Forecast

Updating the Model



- As circumstances change, the model can be updated by City staff to incorporate future budget years and/or to evaluate the impact of future initiatives





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What Will Change the Forecast?

The economy
• Changes to revenues (either up or down) will change the City's budget future
• PERS rates and the impacts of future market returns and actuarial assumptions

Council decisions on spending
• Total compensation (salaries, active and retiree health care, pension, leave, etc.)
• The number of staff needed to maintain service levels
• Funding of long-term obligations (e.g., OPEB)
• Long-term facilities rehabilitation (asset recapitalization)

Voter-approved taxes or assessments
• Local-option taxes must be approved by voters, and could include sales tax, hotel tax, utility users tax, or business license tax
• Assessments must be property-related and are subject to Prop. 218

Attraction of new or expanded businesses and retention of existing
• Expansion of retail sales outlets or hotels will have biggest impact on the City's budget

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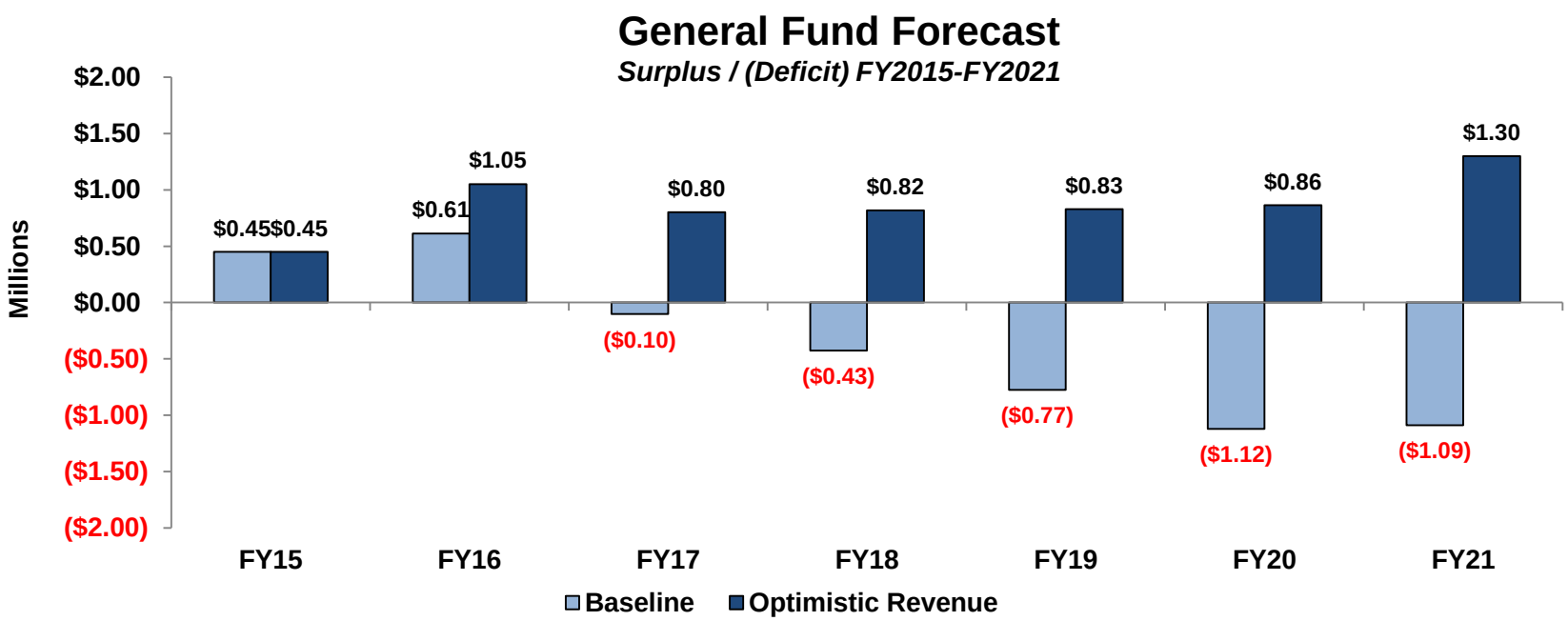
Scenario 1: Optimistic Revenue

Increase property and sales tax an additional 1% per year

- If property and sales taxes grow by an additional 1% above the rates used in the baseline forecast beginning in FY16, the City will still have a positive fund balance (assuming no additional cost increases)
  - Under "optimistic" revenue growth assumptions, the City's cumulative budget gap of **$3.5 million** becomes a surplus of **$6.1 million**. This reflects how key revenue growth rates are to the City's fiscal health



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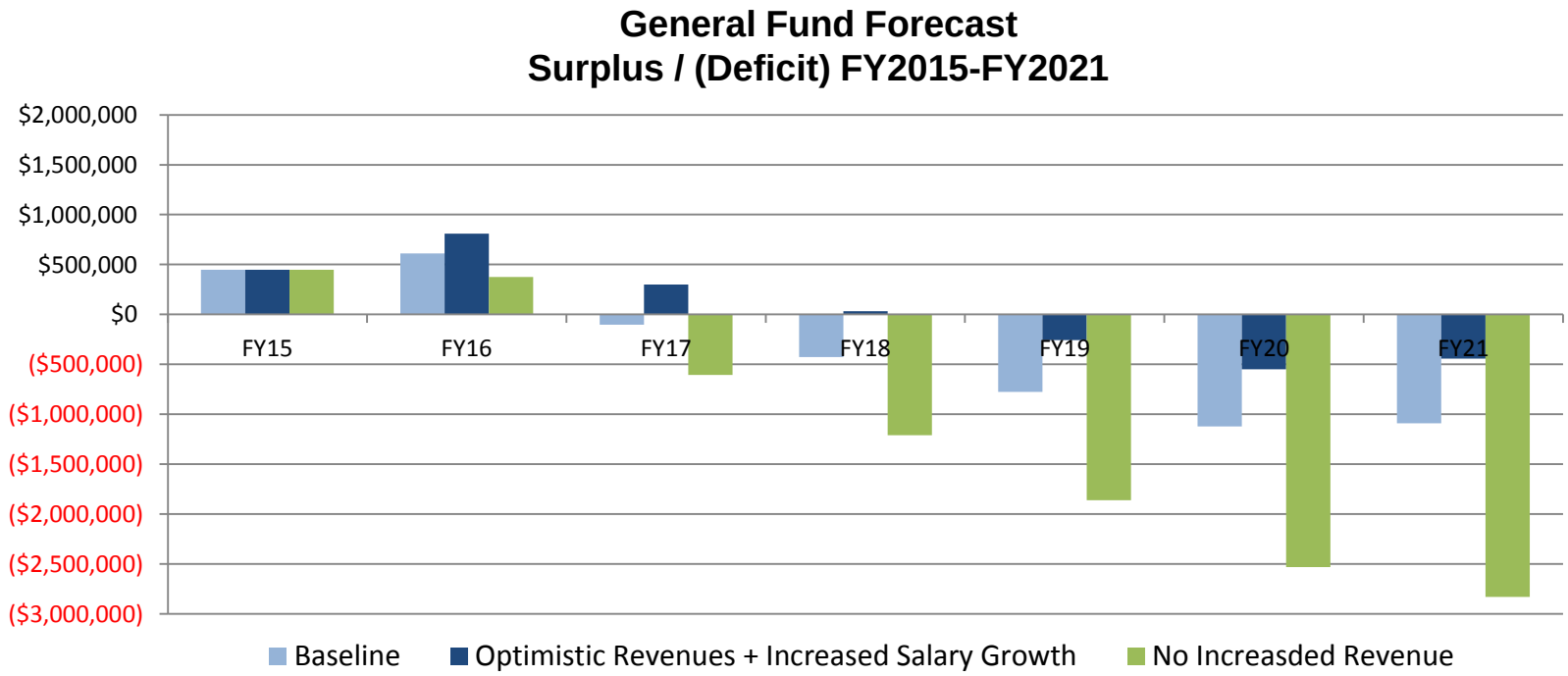
Scenario 2: Optimistic Revenue & Increased Salaries

Increase salaries an additional 1% per year starting in FY16

- Assuming "optimistic" revenue projections, and increasing salary from 2% to 3% per year places the City back in a deficit position by FY19
  - Instituting increased salaries without better revenue growth would increase the annual deficit to nearly **$3 million annually** by FY2021



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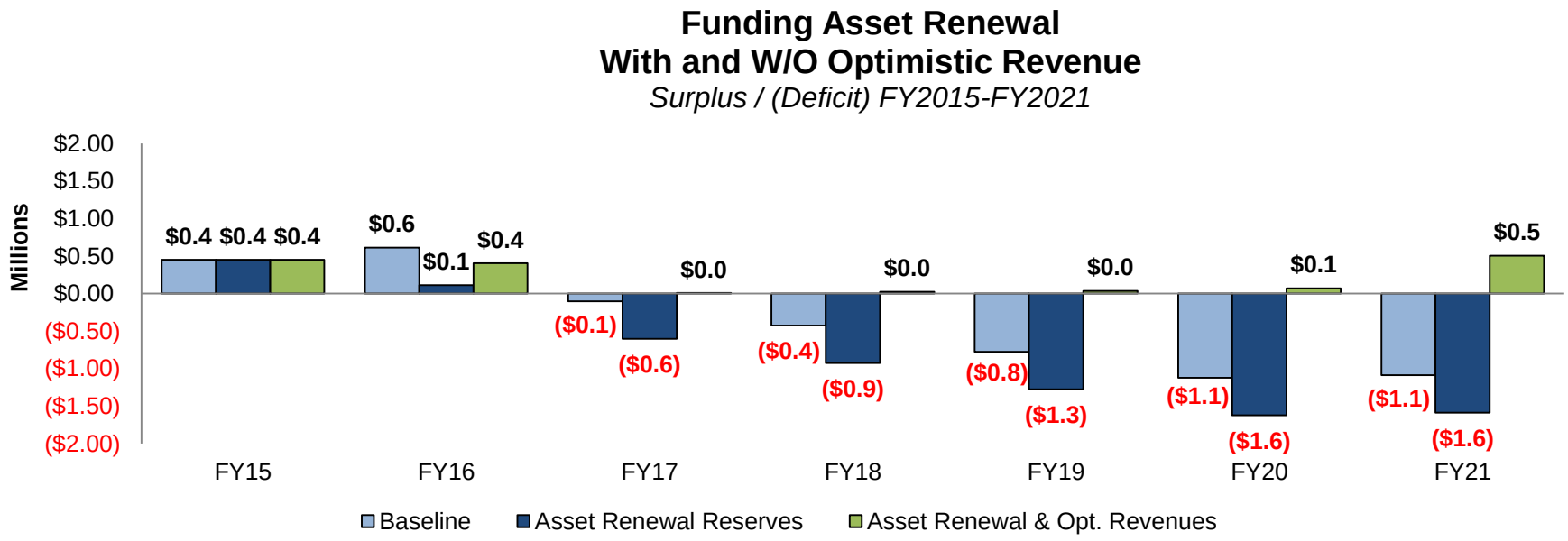
Scenario 3: Fully Fund Long-Term Liabilities

Adding in savings for the City's future

- Asset renewal includes:
  - replacement of major building subsystems (e.g, roofs, HVAC, etc.)
  - replacement of park play structures, paving, out buildings when needed.

- Adding $500,000 per year for asset renewal for City buildings and parks can only be funded if revenues come in higher than forecast

Note: $500,000 estimate is low based on analysis from other cities. Upland should evaluate asset renewal needs of its major investments for future funding



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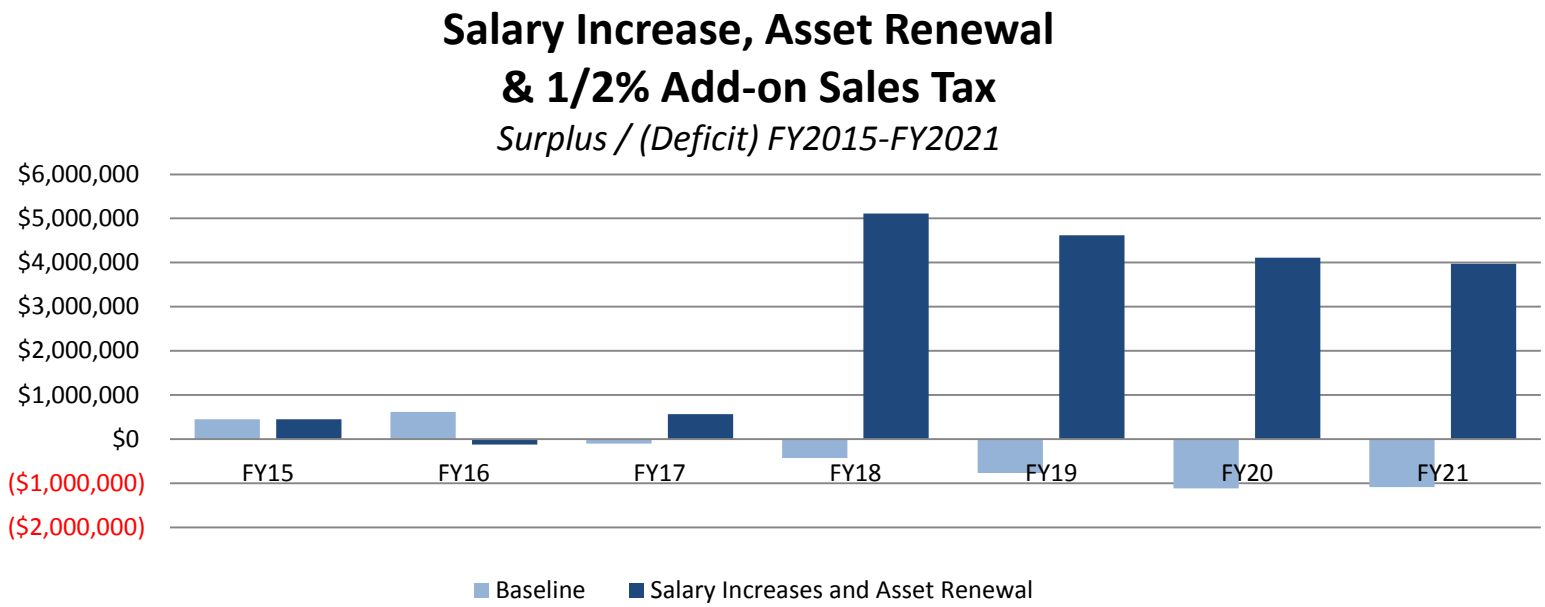
Scenario 4: Half Percent Sales Tax

Including long-term liabilities and workforce costs

- Barring any major changes in the economy, an add-on sales tax (or some other voter-approved revenue) is needed to fund longer-term salary increases, asset renewal costs, and meet Council policy on reserves
- Without additional revenue sources, the City will likely continue to struggle in its ability to fund services and pay employees at desired levels



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Conclusions

Recovery from Recession

- Generally, the City has recovered from the recession. However, risks to the City's budget remain:
  - Increasing pension costs may result in deficits by 2017
  - The City has limited room to increase compensation without significant movement in revenues
  - City should look for outsourcing opportunities as a way to reduce costs

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Funding of Long-Term Liabilities

- The City's budget does not include monies for unfunded liabilities that impose long-term funding issues:
  - OPEB and pension liabilities remain a burden on the General Fund
  - Building and Park renewal costs should be accumulated to avoid deterioration of City assets

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Increased Revenue is Required to Fulfill Long-Term Needs

- The City will need to synthesize cost-containment measures alongside increased revenue to maintain a long-term balanced budget:
  - Economic development should continue to be pursued as a long-term strategy; however, limited short-term impacts
  - Review all City revenue sources
  - Local-option sales tax (or some other revenue measure) should be considered to improve the City's budget position while other revenue or cost-savings measures are put in place

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Questions or Comments?

STAFF REPORT

ITEM NO. 6

DATE:	JUNE 15, 2015
TO:	MAYOR AND CITY COUNCIL
FROM:	ROD BUTLER, CITY MANAGER
PREPARED BY:	SCOTT WILLIAMS, INTERIM FINANCE MANAGER
SUBJECT:	PROPOSED ANNUAL BUDGET FOR FISCAL YEAR 2015-16

RECOMMENDED ACTION

It is recommended that the City Council review the proposed Fiscal Year 2015-16 Budget and the action of the Finance and Economic Development Committee, and consider adopting a Resolution approving the Fiscal Year 2015-16 Annual Budget including amending the compensation plans for the Mid-management employees, General employees and part-time employees.

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 2015-16 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.

The Finance and Economic Development Committee reviewed the proposed budget and expressed their desire to have additional information before recommending approval. Staff has obtained the requested information for the full Council's consideration.

ISSUES/ANALYSIS

A detailed analysis of the proposed budget is presented in the City Manager's Budget Message, located at the beginning of the Proposed Annual Budget. A comprehensive budget summary follows:

Personnel costs inclusive of all City funds are increasing by $697 from $35.1 million to $35.1 million. The relatively small increase is the result of contracting out the Library and effectively reducing the number of personnel by 11.75 FTEs. This decrease was offset by the PERS rate increases and the addition of a Senior HR Analyst, an IT Technician and the conversion of two part-time Administrative II positions to full-time, one of which will be reclassified as Administrative Assistant III, based upon job responsibilities. In total, the number of authorized positions decreased from 280 to 271.5.

Maintenance and operations appropriations are increasing by $5,012,944 from $60.2 million to $65.2 million. The $2.7 million General Fund portion of the increase is due to a rise in supplies, contract services (namely the roughly $1.1 million Library Contract with LSSI) and an increase in the percentage of Self-Funded Insurance expenses allocated to the General Fund. Another part of this increase is due to a $1.2 million rise in Successor Agency operations costs and increased Internal Service Fund operations costs of $0.6 million. The jump in Internal Service Fund operation expenditures stems from the decision to centralize telephone and copier expenses, coupled with rising upkeep costs associated with aging vehicles and buildings.

Capital Projects & Equipment appropriations are increasing by $2,298,700 from $19.2 million to $21.5 million. This increase is primarily due to changes in the budget for capital projects. Measure I funded projects increased by $0.6 million and Gas Tax funded projects increased by $2.7 million due to anticipated funding and projects being carried over from the prior year. The Water Fund projects budget increased by $0.1 million and the Sewer Fund projects budget decreased by $0.3 million due to the completion of FY 2014-15 projects and others that are being postponed.

In analyzing the financial position of the General Fund, the proposed General Fund budget is balanced without the use of one-time revenues from fund balance reserves. The General Fund ending balance is projected to be at $4,656,119, which meets the reserve policy limit of 10% of operating expenditures.

Total General Fund operating revenues are projected to be $43,646,692, an increase of $2.5 million or 6.0% from the prior year budget. The increase can be attributed to anticipated growth in property and sales tax revenues.

General Fund operating expenditures are projected to be $42,837,594, which is $1.9 million more than the prior year budget. The change is due to a higher percentage of Self-Funded Insurance expenditures being allocated to the General Fund and increased PERS costs.

A summary of the General Fund balance is noted below:

Beginning Fund Balance	$4,113,156
Operating:	
Revenues	43,646,692
Expenditures	(42,837,594)
Non-Operating:	
Transfers In	
Transfers Out	(266,135)
Net Change	542,963
Ending Fund Balance	4,656,119

FISCAL IMPACTS

Total Available Sources for Fiscal Year 2015-16 is projected to be $145,739,952. Total Available Sources is comprised of projected reserves, revenues, and transfers in.

The Total Uses for FY 2015-16 are projected to be $122,466,460. 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 $23,495,492. The following table summarizes total appropriations by fund:

General Fund	$43,103,729
Housing Fund	5,105,378
Public Safety Augmentation Fund	815,000
Gas Tax	6,827,212
Measure I	2,840,407
HOME/CALHOME Investment Partnership Program	2,208,500
Community Development Block Grant	744,382
Parking Business Improvement Area	30,000
Air Quality Management District	96,510
Prop 30	103,000
COPS	375,025
Asset Forfeiture Fund	10,200
Public Financing Authority	266,135
General Capital Improvements	247,807
Park Acquisition & Development	517,936
Storm Drain Development	451,748
Street & Traffic Safety Development	150,000
Street & Alley Repairs	200,000
Water Utility	27,561,478
Solid Waste Utility	9,167,666
Sewer Utility	9,830,273
Self-Funded Insurance	3,750,000
Fleet Management	704,408
Information Systems	1,356,230
Building Maintenance & Operations	735,010
Successor Agency	5,046,426
Total	$122,244,460

ALTERNATIVES

1. The City Council can direct changes to the budget and adopt the budget with the changes identified.
2. The City Council can refer the budget back to the City Manager for further consideration.
3. Provide alternative direction to staff.

ATTACHMENTS:

Resolution

Executive Management (Exhibit A)

Mid Management (Exhibit B)

General (Exhibit C)

CalPERS Table (Exhibit D)

FY 2015-16 Proposed Budget

RESOLUTION NO.

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UPLAND ADOPTING THE FISCAL YEAR 2015-16 ANNUAL BUDGET INCLUDING AMENDING THE COMPENSATION PLANS FOR THE MID-MANAGEMENT EMPLOYEES AND GENERAL EMPLOYEES

Intent of the Parties and Findings:

(i) The City Manager has caused a budget document to be prepared and presented to the City Council covering the Fiscal Year July 1, 2015 through June 30, 2016; and

(ii) This budget document has been placed on file in the office of the City Clerk and made available for public examination; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF UPLAND, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. The City Council hereby adopts the Fiscal Year 2015-16 Annual Budget.

SECTION 2. The following funds and appropriations, therefore, are hereby authorized for the fiscal year beginning July 1, 2015:

General Fund	$43,103,729
Housing Fund	5,105,378
Public Safety Augmentation Fund	815,000
Gas Tax	6,827,212
Measure I	2,840,407
HOME/CALHOME Investment Partnership Program	2,208,500
Community Development Block Grant	744,382
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Self-Funded Insurance	3,750,000
Fleet Management	704,408
Information Systems	1,356,230
Building Maintenance & Operations	735,010
Successor Agency	5,046,426
Total	$122,244,460

SECTION 3. The City Manager is hereby authorized to make expenditures, including capital outlay items, provided for in said budget.

SECTION 4. The City Manager is hereby authorized to increase appropriations in those instances where there is an offsetting source of revenue such as when money has been put on deposit with the City.

SECTION 5. The City Manager is hereby authorized to approve continuing appropriations for capital improvement projects and other expenditures approved by the City Council but not yet expended prior to July 1, 2015.

SECTION 6. The City Manager is hereby authorized to redistribute allocated budgeted amounts within or between departments.

SECTION 7. The City Manager is hereby authorized to transfer up to $20,000 of any allocated fund balance to or between departments. Any transfer revision above this amount must be approved by the City Council.

SECTION 8. The City Council approves the following position changes:
the reclassification of the Utilities Operations Manager, the reclassification of the Deputy Public Works Director to an Operations Manager, the reclassification of a Principal Engineer to an Engineering Manager and the addition of an Administrative Assistant III, IT Technician and Senior HR Analyst.

SECTION 9. The City Council approves changes to the Part-time Hourly Compensation Plan to comply with the new Paid Sick Leave Law ("AB 1522") effective July 1, 2015, which entitles an employee to the accrual of up to three paid sick days in a 12-month period for the diagnosis, care, or treatment of an existing health condition or preventative care for an employee or an employee's family members. It also provides paid sick days for an employee for certain purposes related to being a victim of domestic violence, sexual assault, or stalking.

SECTION 10. Exhibit "A" – Executive Management, Exhibit "B" - Mid-Management and Exhibit "C" – General Compensation Plans are hereby amended as attached.

SECTION 11. The City Clerk shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

ADOPTED AND APPROVED this 15th day of June, 2015.

Ray Musser, Mayor

I, Stephanie A. Mendenhall, City Clerk of the City of Upland, do hereby certify that the foregoing Resolution was passed and adopted at a regular meeting of the City Council of the City of Upland held on the 8th day of June, 2015, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

Stephanie A. Mendenhall, City Clerk

CITY OF UPLAND
"EXHIBIT A" (EXECUTIVE MANAGEMENT)

ASSIGNMENT OF CLASSIFICATION TO PAY 07-01-12

RANGE	CLASSIFICATION	SALARY
4000	City Manager	15,417 – 20,734
4010	Deputy City Manager	9,312 – 12,624*
3255	Chief of Police	11,251 – 15,131
3240	Community Services Director	9,691 – 13,033
3243	Development Services Director	9,984 – 13,428
3248	Fire Chief	10,494 – 14,113
3247	Public Works Director	10,391 – 13,972

NOTE: Previously titled "Exhibit B" (Management)

*Council Approved Reclassification of Title - Effective March 9, 2015.

CITY OF UPLAND
"EXHIBIT B" (MID-MANAGEMENT)

ASSIGNMENT OF CLASSIFICATION
Effective Date 7-1-15

RANGE	CLASSIFICATION	SALARY
2181	Accounting Supervisor	5260 – 7074
2150	Animal Services Supervisor	3864 – 5196
2172	Assistant Engineer	4809 – 6468
2160	Assistant Planner	4268 – 5740
2187	Associate Engineer	5584 – 7509
2170	Associate Planner	4715 – 6341
2212	Building Official	7161 – 9630
2150	Customer Service Supervisor	3864 – 5196
~~2218~~	~~Deputy Public Works Director~~	~~7601 – 10223~~
2204	Development Services Manager	6613 – 8893
2199	Emergency Medical Services Coordinator	6292 – 8462
2207	Environmental Quality Administrator	6813 – 9163
2177	Equipment Maintenance Superintendent	5055 – 6798
2222	Engineering Manager	7910 – 10638*
2158	Executive Assistant to CM	4184 – 5627
2201	Finance Manager	6418 – 8632
2165	Human Resources Analyst	4486 – 6033
2201	Human Resources Manager	6418 – 8632
2209	IT Manager	6950 – 9347
~~2150~~	~~Librarian~~	~~3864 – 5196~~

CITY OF UPLAND
"EXHIBIT B" (MID-MANAGEMENT)

ASSIGNMENT OF CLASSIFICATION
Effective Date 7-1-15

2168	Maintenance Supervisor	4622 – 6216
2165	Management Analyst	4486 – 6033
2177	Operations Maintenance Superintendent	5055 – 6798
2222	Operations Manager	7910 – 10638*
2212	Planning Manager	7161 – 9630
2161	Police Dispatch Supervisor	4311 – 5797
~~2175~~	~~Principal Librarian~~	~~4955 – 6664~~
~~2212~~	~~Principal Engineer~~	~~7161 – 9630~~
2209	Recreation Services Manager	6950 – 9347
2197	Senior Engineer	6168 – 8295
2184	Senior Human Resources Analyst	5419 – 7288
~~2160~~	~~Senior Librarian~~	~~4268 – 5740~~
2184	Senior Management Analyst	5419 – 7288
2188	Senior Planner	5639 – 7584
2222	Utilities Operations Manager	7910 – 10638*
2168	Water Distribution Field Supervisor	4622 – 6216

* Reclassification approved by City Council effective 7/1/2015

CITY OF UPLAND
"EXHIBIT C" (NON-SAFETY)

ASSIGNMENT OF CLASSIFICATION

RANGE	CLASSIFICATION	SALARY
1160	Accountant	4268 – 5740
1142	Accounting Technician	3568 – 4799
1108	Administrative Assistant I	2544 – 3421
1118	Administrative Assistant II	2810 – 3779
1128	Administrative Assistant III	3104 – 4175
1135	Animal Control Officer	3328 – 4476
1105	Animal Shelter Attendant I	2469 – 3321
1115	Animal Shelter Attendant II	2728 – 3668
1146	Building Inspector I	3713 – 4994
1156	Building Inspector II	4102 – 5516
1140	Business License Inspector	3498 – 4704
1150	Code Enforcement Officer	3864 – 5196
1133	Crime Prevention Officer	3263 – 4388
1109	Custodian	2569 – 3456
1117	Customer Service Specialist I	2782 – 3742
1127	Customer Service Specialist II	3073 – 4133
1142	Engineering Technician	3568 – 4799
1130	Environmental Control Technician I	3167 – 4259
1140	Environmental Control Technician II	3498 – 4704
1130	Equipment Mechanic I	3167 – 4259
1140	Equipment Mechanic II	3498 – 4704

CITY OF UPLAND
"EXHIBIT C" (NON-SAFETY)

ASSIGNMENT OF CLASSIFICATION

1144	Equipment Operator	3640 – 4895
1175	Deputy Fire Marshal	4955 – 6664*
1144	Facilities Specialist	3640 – 4895
1169	Fire Inspector Investigator I	4668 – 6278
1174	Fire Inspector/Investigator II	4906 – 6598
1195	Flight Nurse	6046 – 8131
1178	Flight Paramedic	5105 – 6866
1150	Forensic Specialist	3864 – 5196
1152	GIS/Cadd Technician	3942 – 5301
1158	Housing Coordinator	4184 – 5627
1135	Human Resources Specialist	3328 – 4476
1152	IT Technician	3942 – 5301
1120	Inventory Specialist/Equipment Mechanic Trainee	2867 – 3855
1162	Junior Engineer	4354 – 5855
1151	Lead Water Utility Worker III	3902 – 5248
1156	Lead Water Utility Worker IV	4102 – 5516
1161	Lead Water Utility Worker V	4311 – 5797
~~1120~~	~~Library Assistant~~	~~2867 – 3855~~
~~1100~~	~~Library Clerk~~	~~2349 – 3160~~
~~1105~~	~~Library Monitor~~	~~2469 – 3321~~
~~1130~~	~~Library Technician~~	~~3167 – 4259~~
~~1140~~	~~Literacy Coordinator~~	~~3498 – 4704~~

CITY OF UPLAND
"EXHIBIT C" (NON-SAFETY)

ASSIGNMENT OF CLASSIFICATION

1139	Maintenance Crew Lead	3463 – 4658
1124	Maintenance Worker II	2983 – 4012
1109	Maintenance Worker I	2569 – 3456
1171	Plans Examiner	4762 – 6404
1131	Police Dispatcher I	3198 – 4301
1141	Police Dispatcher II	3533 – 4751
1108	Police Records Specialist I	2544 – 3421
1118	Police Records Specialist II	2810 – 3779
1148	Police Services Coordinator	3788 – 5094
1133	Police Services Technician	3263 – 4388
1123	Police Services Technician Trainee	2954 – 3972
1142	Project Coordinator	3568 – 4799
1118	Property and Evidence Clerk	2810 – 3779
1146	Public Works Inspector I	3713 – 4994
1156	Public Works Inspector II	4102 – 5516
1135	Recreation Coordinator	3328 – 4476
1145	Redevelopment Specialist	3676 – 4944
1142	Revenue Coordinator	3568 – 4799
1170	Senior Accountant	4715 – 6341
1152	Senior Accounting Technician	3942 – 5301
1138	Senior Administrative Assistant	3429 – 4612
1150	Senior Center Recreation Coordinator	3864 – 5196

CITY OF UPLAND
"EXHIBIT C" (NON-SAFETY)

ASSIGNMENT OF CLASSIFICATION

1136	Senior Counter Technician	3361 – 4521
1137	Senior Customer Service Specialist	3395 – 4566
1150	Senior Equipment Mechanic	3864 – 5196
1150	Senior Environmental Control Technician	3864 – 5196
~~1135~~	~~Senior Library Assistant~~	~~3328 – 4476~~
~~1110~~	~~Senior Library Clerk~~	~~2595 – 3490~~
1166	Senior Public Works Inspector	4531 – 6093
1131	Senior Water Meter Technician	3198 – 4301
1171	Senior Water Utility Inspector	4762 – 6404
1165	Water Conservation Specialist	4486 – 6033
1121	Water Meter Technician	2895 – 3894
1131	Water Systems Operator I	3198 – 4301
1141	Water Systems Operator II	3533 – 4751
1151	Water Systems Operator III	3902 – 5248
1161	Water Systems Operator IV	4311 – 5797
1181	Water Systems Operator Chief	5260 – 7074
1151	Water Utility Inspector I	3902 – 5248
1161	Water Utility Inspector II	4311 – 5797
1126	Water Utility Worker I	3043 – 4093
1131	Water Utility Worker II	3198 – 4301
1136	Water Utility Worker III	3361 – 4521
1141	Water Utility Worker IV	3533 – 4751

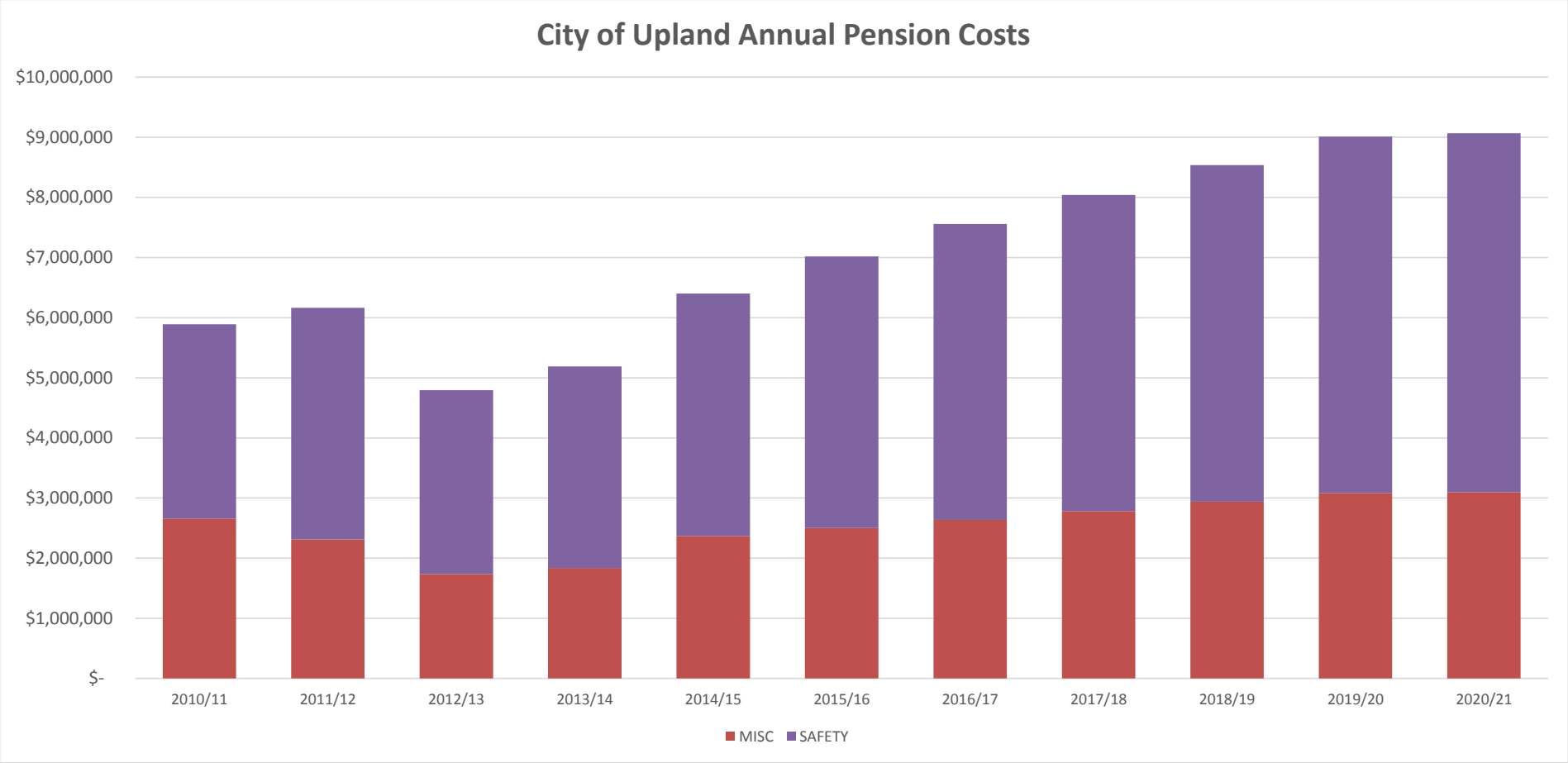
CITY OF UPLAND
"EXHIBIT C" (NON-SAFETY)

ASSIGNMENT OF CLASSIFICATION

1146	Water Utility Worker V	3713 – 4994

* Added Classification Title to Exhibit E, effective 7/1/2015

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
TOTAL	$ 5,888,952	$ 6,163,702	$ 4,794,566	$ 5,187,096	$ 6,402,348	$ 7,017,980	$ 7,556,488	$ 8,041,714	$ 8,536,673	$ 9,010,591	$ 9,065,555



[1] Data for FY 2010/11 - FY 2013/14 is taken from the Annual CAFR, while data for FY 2014/15 - FY 2020/21 is taken from the Annual Budget and PERS estimates provided by Bartel Associates, LLC.

2010/11	2011/12	2012/13
220.5	174.5	168.5
128	117	111
348.5	291.5	279.5
11.913%	15.466%	15.897%
17.514%	22.409%	26.236%

June 8, 2015

Honorable Mayor, Council Members and Citizens of Upland:

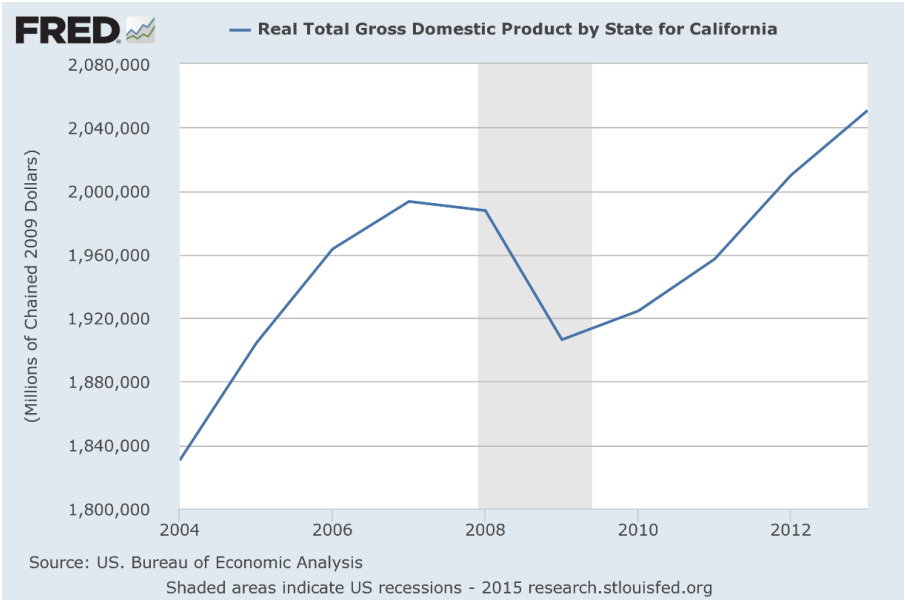
It is my honor to present the Fiscal Year (FY) 2015-16 budget document for your review and consideration. The proposed budget is the City's comprehensive financial plan that serves to fund all City programs and services. This year's budget reports a balanced operating budget in the General Fund. In light of our ongoing fiscal constraints we asked departments to prepare conservative budgets to start with our true costs. Budget staff then met with each department to review their budget requests, enhancements and possible reductions. Despite efforts made by staff to budget conservatively, additional budget reductions were asked of most City departments. The Departments showed a high degree of understanding and cooperation concerning the process and requested reductions.

As we prepare each year's budget we carefully consider the overall economic outlook of our Inland Empire region as well as the state and national economies. The following section highlights how those big picture economic trends will impact Upland's fiscal realities during the upcoming fiscal year and beyond.

ECONOMIC OUTLOOK

At the national level, the economy is continuing to grow at a modest but steady pace. Home sales followed a slowing trend, falling short of 2013, yet prices continue to rise year over year. Total non-performing loans are at pre-2008 levels, and the national housing supply is just over five months. In the southern California region, this trend outpaced much of the market where housing supply has dipped below four months. Low interest rates and other factors are driving price appreciation that is expected to continue at a reduced pace through 2015. On the whole, California house prices are at the highest levels since 2008.

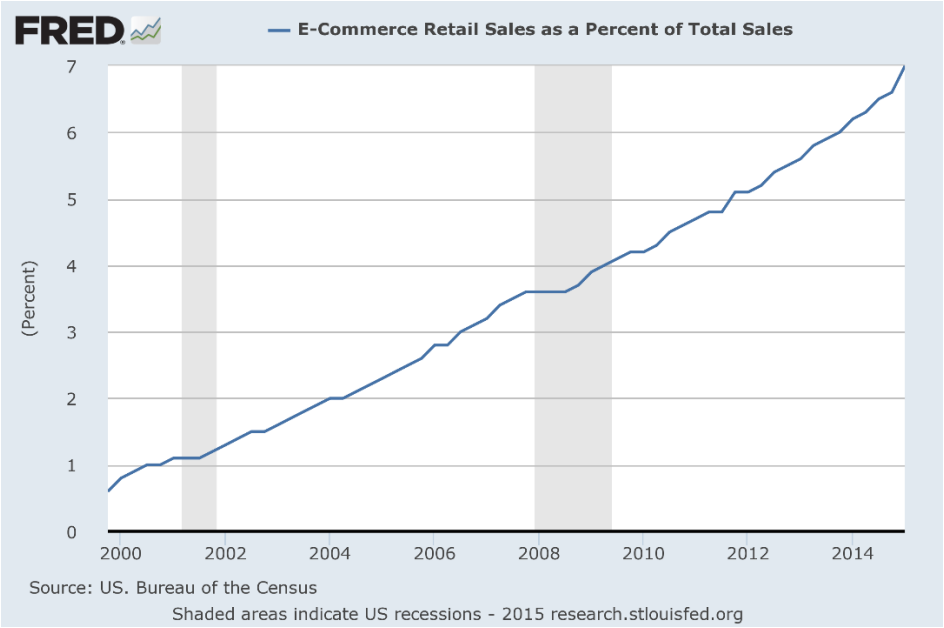
California's economy has continued to move forward with an improved employment market and an increased statewide GDP since the trough of the recession:



Although the state still has a level of unemployment that ranks it within the top ten in the nation, this number has been reduced by nearly half, when it peaked at more than 12%. The current trend of jobs added in the state shows a slow, but forward movement:

The Department of Finance forecasts the current level of unemployment (6.6%) to flatten and remain close to this level for the next few years. Other challenges the California economy faces are significant, but may be difficult to estimate. Labor disputes at the ports causing work stoppage may cause businesses to look elsewhere for suppliers. The drought poses long-term risks to the local economy as well as upward pressure on consumer prices for crop related products and water utility prices.

While sales tax revenues have continued to improve, the growing trend away from shopping at brick and mortar establishments to online purchases proves challenging for local economies across the state. This trend has continued to escalate since the beginning of its measurement in 1999:

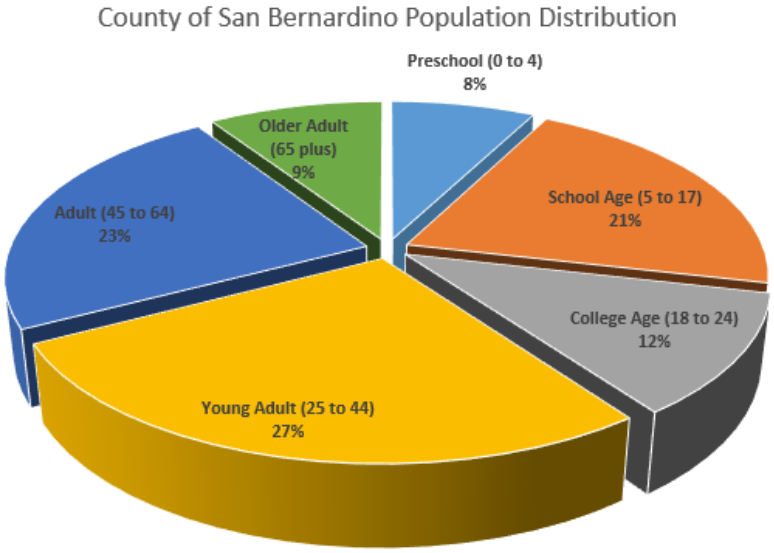


According to Hinderliter, de Llamas & Associates:

> After adjusting for inflation, per capita taxable sales in California have dropped by over 15% in the last ten years…consolidation into fewer and larger "points of sale" is a trend that began 20 years ago with technology allowing purchasing agents for large businesses, industries and institutions to do much of their procurement activities online. Sellers of business and industrial equipment, materials and supplies began taking advantage of the trend by consolidating sales offices and inventories into just a few locations thereby reducing costs of rents, personnel and overhead. The result has been the consolidation of dozens of sales offices around the state into just one or two order desks generating huge amounts of local sales tax revenues for the host cities.

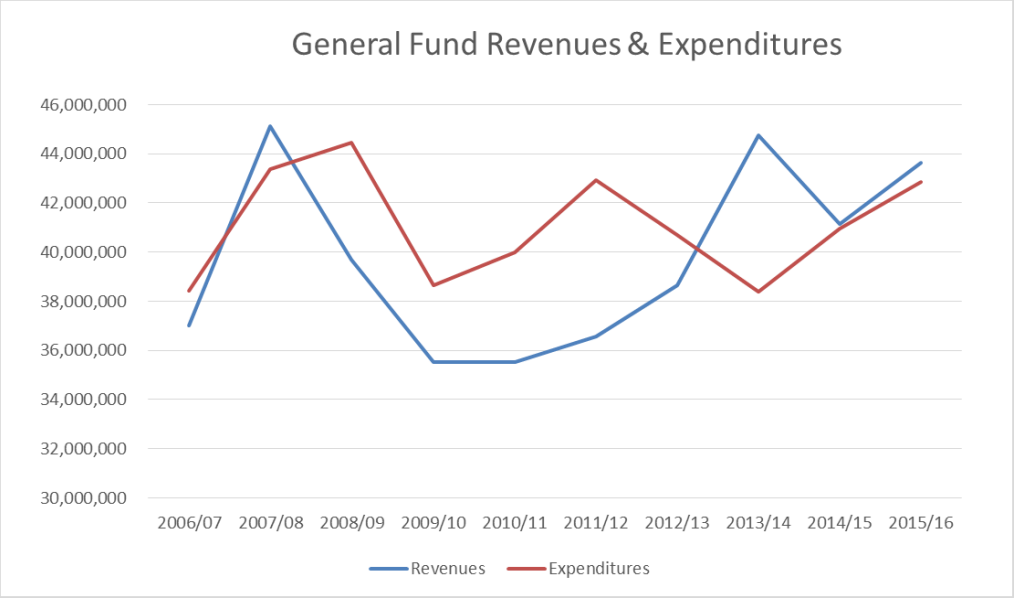
This trend (among others) illustrates the challenge for the City of Upland in respect to sustainable revenues. Although there has been an increase to overall revenue due to additional businesses and an overall improvement in the economy, the trend away from sales tax revenue per capita creates a disproportionate loss of resources to the City, inverse to population growth.

Looking forward, the Inland Empire has many promising characteristics that create a context that could continue to fuel economic expansion. Metrics from the U.S. Census show the County to be young in its population, with a distribution of age groups as follows:



These age distributions create a context of a future oriented economy, where local communities have an opportunity to engage with a very large cohort that has an optimistic, non-traditional view of entrepreneurialism and small business. According to the San Bernardino Community Foundation, "the county's diverse geography and extensive natural resources, as well as its proximity to major economic and population centers, provide unique opportunities for varied industry sectors to thrive, including commerce, education, tourism and recreation."

This trend is consistent with what the City of Upland has experienced as a local economy in the last couple of years. Development activity has helped the City with a number of projects that have resulted in a slight increase in permit revenues. Property taxes have improved and are expected to remain stable, while sales tax revenue has grown steadily and is expected to continue this trend of improvement before leveling off in 2016.



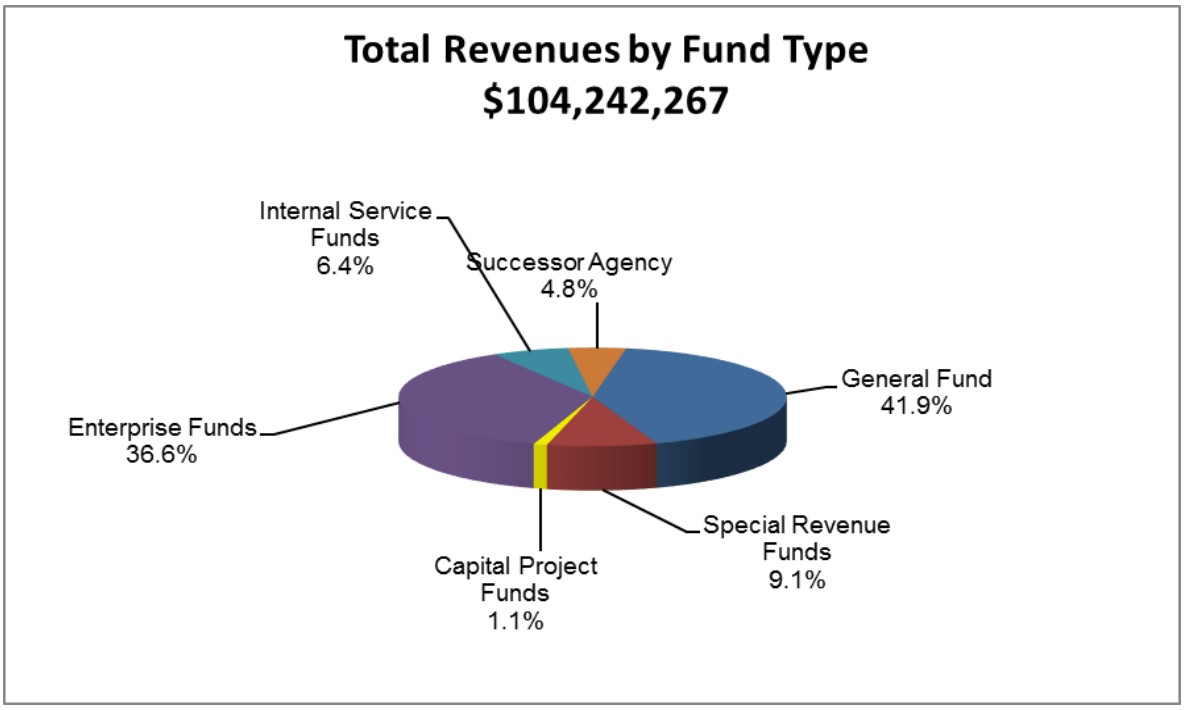
It is very important to note that while revenues have improved, the City's balanced budget has only come as a result of *both* increased revenues *and* cost reductions in the form of deferred maintenance, reduction in workforce, utilization of contract services, and insufficient reserve levels. It is highly unlikely, if not impossible that growth within the current revenue structure will be sufficient to meet ongoing and increasing costs in future years. City staff has exercised discipline adhering to the current financial plan and will continue to do so. But fiscal prudence requires a re-thinking of the overall fiscal model of the City. The current model is built on systems of revenues and growth patterns from an era that no longer exists. Future solvency, levels of reserves and quality of life for the community require a new paradigm and an organization that is both lean, responsive and able to adjust to a changing market where demands are higher and resources are constrained. If the need for both financial and organizational reformation in the face of changing economic realities is embraced and a citywide effort is made toward this end, we have every confidence of success.

BUDGET OVERVIEW

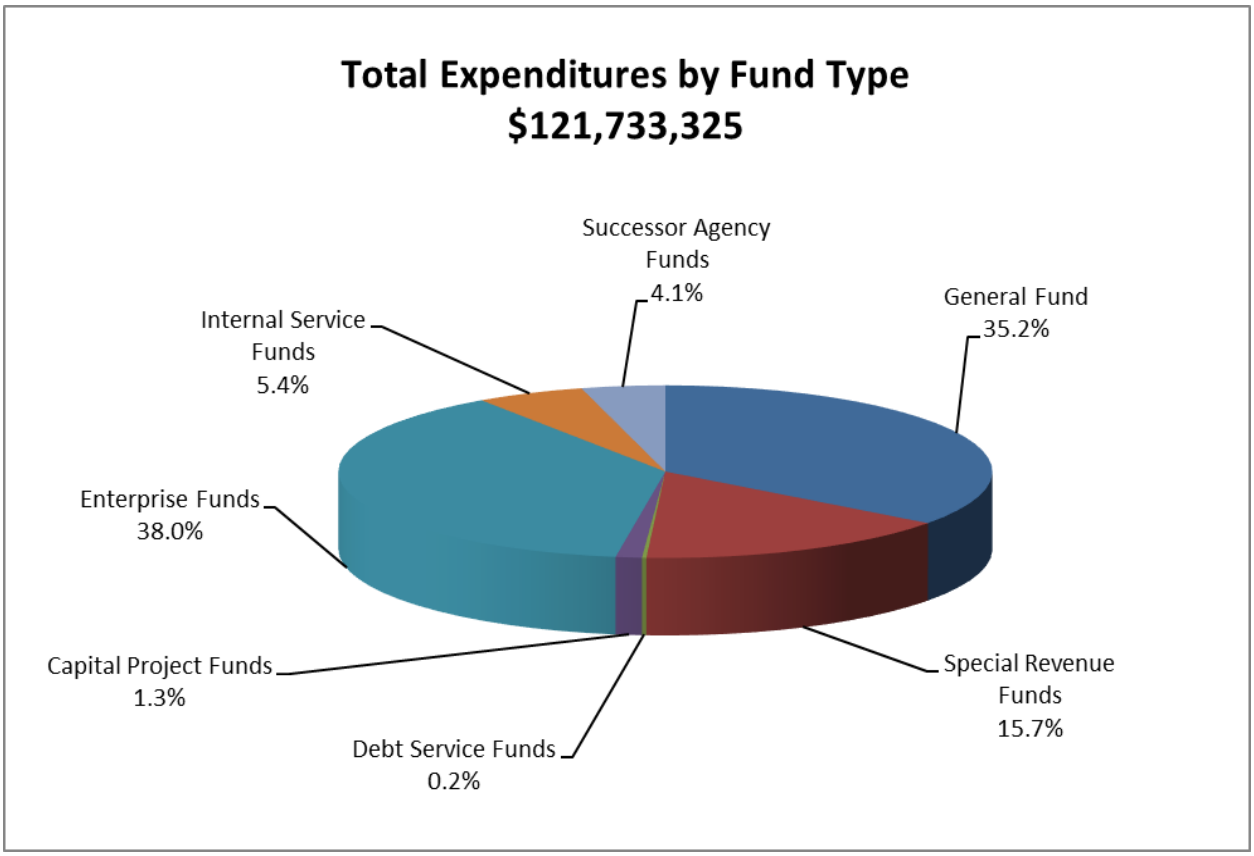
This budget is based upon the following premises:

- City expenditures have been evaluated on their own merits, based on sound, functional decisions related to the staffing and programming needs of Upland;

- A slow recovery of the economy is expected, so conservative growth is projected for revenues.

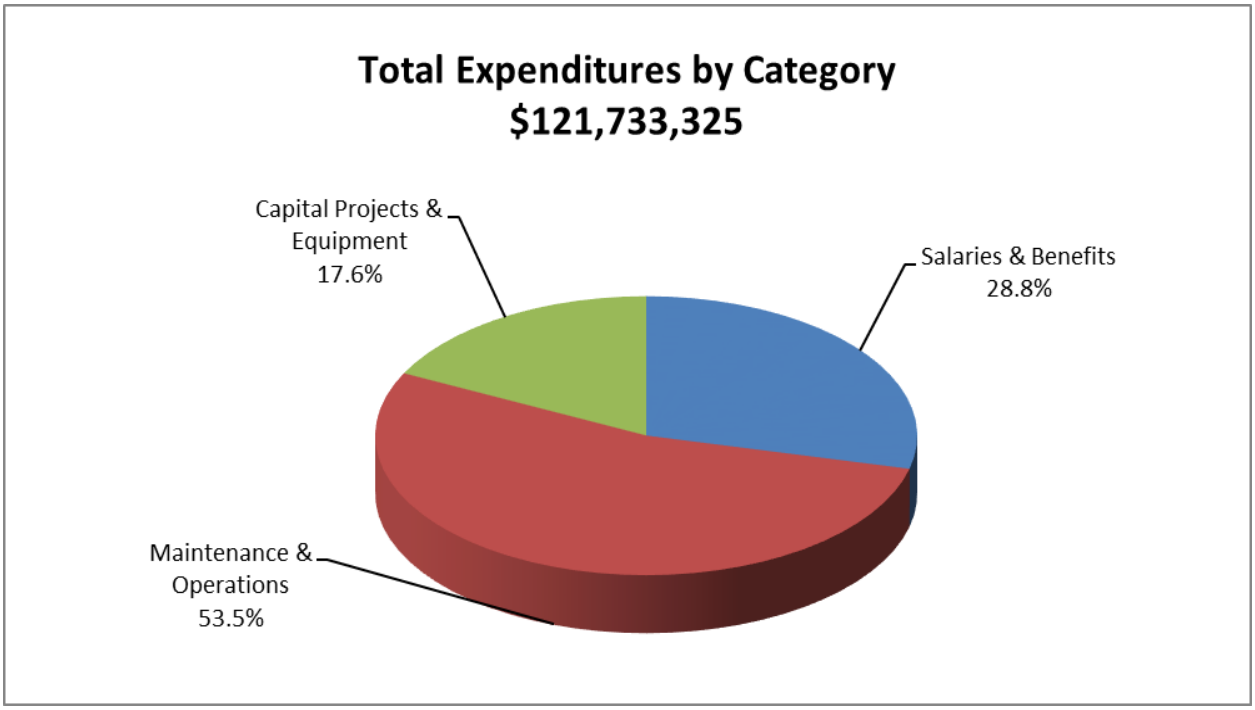


Total City operating revenues are projected to be $104,242,267, an increase of $4.1 million compared to the prior year. The funds with the highest revenues are as follows: General Fund ($43,646,692), Water Utility Fund ($19,669,623), Solid Waste Utility ($10,353,000), and Sewer Utility Fund ($8,152,651). The net increase of $4.1 million is a result of increased revenues in a variety of areas: General Fund $2.5 million, Special Revenue Funds $0.2 million, Enterprise Funds $1.0 million, Internal Service Funds $0.1 million and Successor Agency $1.9 million, which is offset somewhat by a $1.6 million decrease in Capital Project Fund revenues.



The FY 2015-16 operating expenditure budget totals $121,733,325, including Capital Improvement Project (CIP) requests. Many funds make up the total budget amount, with one of the largest being the General Fund in the amount of $42,837,594, or 35.2% of the organization's total. Other major fund expenditures include the Water Utility Fund ($27,561,478), Sewer Utility Fund ($9,830,273), Solid Waste Utility ($8,922,666), Gas Tax Fund ($6,827,212) and Successor Agency ($5,046,426). For FY 2015-16, Animal Services was determined not to be an Enterprise Fund and was therefore combined with the General Fund. In sum, appropriations reflect a total increase of approximately $7.3 million or 6.4% from the prior year.

Current year operating expenditures exceed current year operating revenues by $17.5 million due to the use of reserves. These reserves are often accumulated for specific purposes and spent when needed. The use of reserves come from the following funds: Housing ($1.9 million), Gas Tax ($4.8 million), Measure I ($1.8 million), Water Utility ($7.9 million), and the Sewer Utility ($1.4 million).



Personnel costs inclusive of all City funds are increasing by $697 from $35.1 million to $35.1 million. The relatively small increase is the result of contracting out the Library and effectively reducing the number of personnel by 11.75 full time employees (FTEs). This decrease was offset by the PERS rate increases and the addition of a Senior HR Analyst, an IT Technician and an Administrative Assistant III. In total, the number of authorized positions decreased from 280 to 271.5.

Maintenance and operations appropriations are increasing by $5,012,944 from $60.2 million to $65.2 million. The $2.7 million General Fund portion of the increase is due to a rise in supplies, contract services (namely the roughly $1.1 million Library Contract with LSSI) and an increase in the percentage of Self-Funded Insurance expenses allocated to the General Fund. Another part of this increase is due to a $1.2 million rise in Successor Agency operations costs and increased Internal Service Fund operations costs of $0.6 million. The jump in Internal Service Fund operation expenditures stems from the decision to centralize telephone and copier expenses, coupled with rising upkeep costs associated with aging vehicles and buildings.

Capital Projects & Equipment appropriations are increasing by $2,298,700 from $19.2 million to $21.5 million. This increase is primarily due to changes in the budget for capital projects. Measure I funded projects increased by $0.6 million and Gas Tax funded projects increased by $2.7 million due to anticipated funding and projects being carried over from the prior year. The Water Fund projects budget increased by $0.1 million and the Sewer Fund projects budget decreased by $0.3 million due to the completion of FY 2014-15 projects and others that are being postponed.

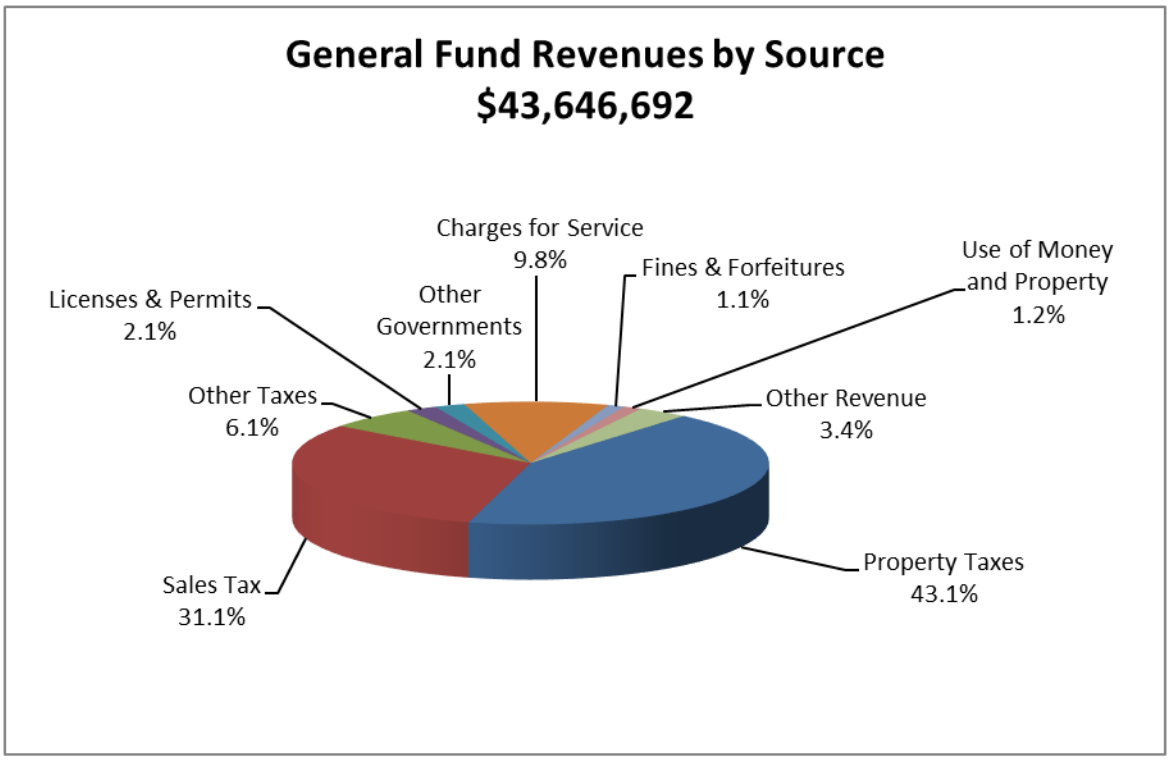
GENERAL FUND

In summary, the proposed General Fund budget is balanced without the use of one-time revenues or General Fund reserves. The General Fund ending balance is projected to be $4,656,119, which meets the reserve policy limit of 10% of operating expenditures. A summary of the General Fund balance is illustrated below:

General Fund - Fund Balance		
Beginning Fund Balance		**$4,113,156**
Operating:		
Revenues	43,646,692	
Expenditures	(42,837,594)	
Non-Operating:		
Transfers In	-	
Transfers Out	(266,135)	
Net Change		**542,963**
Ending Fund Balance		**$4,656,119**

General Fund Revenues:

Total General Fund operating revenues are projected to be $43,646,692, a rise of $2.5 million or 6.0% from the prior year budget. The increase can be attributed to anticipated growth in property and sales tax revenues.



- Property Taxes

  Property tax revenues are projected to be $18,799,840, which includes property tax in-lieu of VLF. This estimate reflects an overall increase of $681,270, or 3.8%, over the prior year budget.

- Sales Taxes

  Retail sales tax is showing signs of continued growth. Forecasts provided by our sales tax consultant, HdL Companies, estimate that retail sales tax revenues will be $13,571,000, an increase of $1,698,520 from the prior year budget.

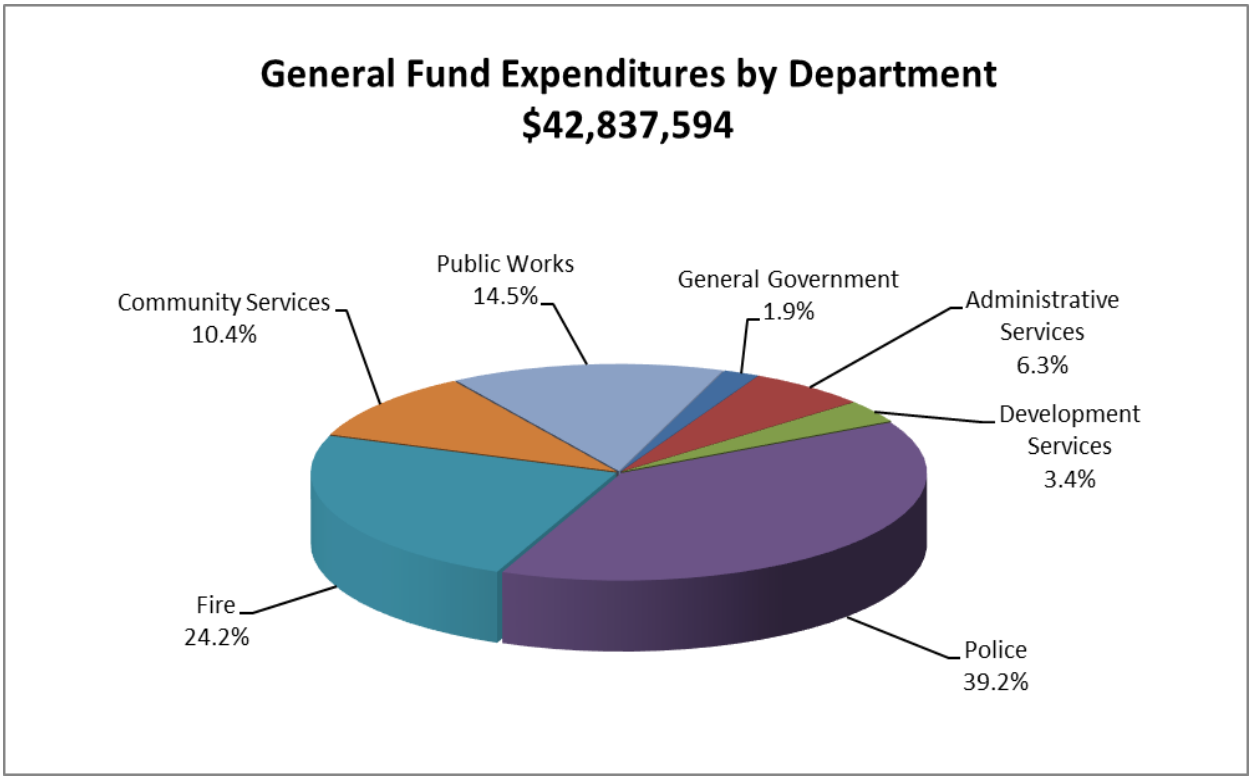
- Investment Earnings

  Interest rates have remained low so interest earnings revenue has not been included in the proposed budget.

General Fund Expenditures:

General Fund operating expenditures are projected to be $42,837,594, which is $1.9 million more than the prior year budget. The change is due to a higher percentage of Self-Funded Insurance expenditures being allocated to the General Fund and increased PERS costs.

The majority of General Fund expenditures are appropriated for public safety services (63.4%) followed by public works (14.5%) and community services (10.4%). The chart below illustrates General Fund Expenditures by Department.



- Personnel

  General Fund personnel costs are projected to total $27.4 million, a decrease of $0.7 million from the prior year budget. The decrease is a result of contracting out the library with LSSI, which is partially offset by increased PERS costs and the addition of one new General Funded position.

- Maintenance and Operations (M&O)

  The maintenance and operations budget is $15,373,097, which is an increase of $2.7 million from the prior year. This change is due to a higher percentage of Self-Funded Insurance expenses allocated to the General Fund and increased contract services and supplies.

- Capital Outlay

  The capital outlay budget is $80,000, which is a decrease of $72,181 from the prior year budget. The current year budget includes Cardiac Monitors and VHF Radios for the Fire Department.

- Transfers Out

  The General Fund will make transfers out to the Public Financing Authority fund in the amount of $0.27 million, which will fund bond principal and interest payments.

SPECIAL REVENUE FUNDS

HOUSING FUND

The Housing Division is responsible for the administration and implementation of the Low- and Moderate-Income (LMI) Housing program. Available resources provide for the development and implementation of housing programs to increase and improve or preserve affordable housing within the City's corporate limits for persons or families of low- to moderate-incomes. The total appropriations for the Housing Fund are $5,105,378.

STREET MAINTENANCE AND IMPROVEMENT FUNDS

The City receives two sources of funds for street infrastructure improvements. The Gas Tax Fund accounts for gasoline taxes received from the State of California, and the Measure I Fund accounts for revenue received from the State of California from a special 1/2% sales tax. For FY 2015-16, the total budget for street improvement projects from these sources is $9.7 million. Projects of interest include: Arrow Highway Rehabilitation (Mountain to San Antonio), Mountain Avenue Overlay (9th to Foothill), 9th Street Rehab. (3rd Ave to Campus), Foothill Boulevard Rehab. (Campus to Grove), 16th St. Rehab (San Antonio to Euclid) and 22nd Street Reconstruction (Mountain to Euclid).

HOME/CALHOME INVESTMENT PARTNERSHIP PROGRAM

The Home Investment Partnership Program budget appropriated $2,208,500. These funds are received from the U.S. Housing and Urban Development Department and are used to assist limited income individuals and families in the purchase of their first home or make needed improvements and repairs.

COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS (CDBG)

This year's CDBG program allocation totals $744,382. The recommendations for these funds have been processed and approved by the CDBG Committee, and the City Council has reviewed and supported the recommendation. These funds continue to support many important community needs that may not otherwise be possible. Programs such as Code Enforcement, Graffiti Removal, and Homeless Services are examples of how these funds directly benefit the Upland community.

AIR QUALITY MANAGEMENT DISTRICT

This fund accounts for the receipt of funds generated by AB2766, which sets forth requirements for the reduction of air pollution from mobile sources as promulgated by the South Coast Air Quality Management District. The total appropriations are $96,510, and total revenues are $94,000.

CITIZEN'S OPTION FOR PUBLIC SAFETY (COPS)

This fund is used to account for the receipt of funds generated by AB3299 and expenditures for front-line police activity. The total appropriations are $375,025 and total revenues are $100,000, bringing the projected year-end fund balance to zero.

DEBT SERVICE FUNDS

PUBLIC FINANCING AUTHORITY

This fund is used to accumulate resources necessary to make payments on the police building lease revenue bonds. The appropriation of $266,135 is for annual principal and interest due on the bonds. Revenues and transfers in are projected at $266,135.

CAPITAL PROJECT FUNDS

Capital Project Funds include: General Capital Improvements, Park Acquisition and Development, Storm Drain Development, Street & Traffic Facility Development, and Street & Alley Repairs. The total budget is $1,567,491; this includes $1,027,640 in FY 2014-15 carry-over projects. Projects of interest are as follows: Fire Station #3 Roof Repair, Sports Park, Storm Drain Improvements, Street and Alley Repairs, and Traffic Signal Upgrades. The revenues for these funds are derived from development impact fees and are projected to be $1,165,790.

ENTERPRISE FUNDS

WATER UTILITY FUND

The Water Utility Fund budget includes the cost of delivering water and service to City customers and maintaining the system. Total Water Utility appropriations are $27,561,478, an increase of $0.7 million. Proposed capital improvement projects of interest for FY 2015-16 include: Mountain Ave. Water Main Replacement (9th St to Foothill) and (16th to 19th), 14th St. Water Main Replacement (Euclid to Campus), and 22nd St. Water Main Replacement (Mountain to San Antonio). Revenues are projected at $19,669,623. The Water Utility year-end fund balance is projected to be $1,296,994.

SOLID WASTE UTILITY FUND

The Solid Waste Utility Fund budget includes the cost of providing refuse service to City customers. Revenues are projected at $10,353,000 and appropriations and transfers out are $9,167,666. The Solid Waste fund balance is projected to be $573,579.

SEWER UTILITY FUND

The Sewer Utility Fund operating budget includes the cost of providing sewer services to City customers and to maintain the system. Total appropriations are $9,830,273, an increase of $0.7 million from the prior year due to a combination of increased sewer treatment disposal costs, the Ontario Airport Plume Joint Agreement and a decrease in CIP expenditures. Revenues and transfers in are projected to be $8,397,651, leaving a year-end fund balance of $5,705,572.

INTERNAL SERVICE FUNDS

SELF-FUNDED INSURANCE FUND

This fund contains revenues (derived from charge-outs) of $3,750,000 and expenditures of $3,750,000, an increase of $165,000 from the prior year budget. For FY 2015-16, Self-Funded Insurance expenses have been allocated to other funds based on a fund's percentage of actual liability and worker's comp claims from FY 13/14, resulting in a much larger portion being allocated to the General Fund and away from the Enterprise Funds.

FLEET MANAGEMENT FUND

The Fleet Management Fund provides for the operation of the City's Fleet Management division, which accounts for repairs and routine maintenance of City vehicles. In FY 2015-16, Fleet Management revenues are $745,367 and expenditures are $704,408. The fund is projected to have a balance of $45,269 at year-end, which will go towards the purchase of new vehicles in future years.

INFORMATION SYSTEMS FUND

The Information Systems Fund provides for the operation of the City's Information Systems division, including maintenance of the City's computer network and hardware infrastructure. In FY 2015-16, Information Systems revenues are $1,461,355 and expenditures are $1,356,230. The fund is projected to have a $97,175 balance at year-end, to be used for computer replacement in future years.

BUILDING MAINTENANCE & OPERATIONS FUND

The Building Maintenance & Operations Fund provides for the operation of the City's Building Maintenance & Operations division which maintains the City's facilities. In FY 2015-16, Building Maintenance & Operations revenues are $735,010 and expenditures are $735,010. The fund is projected to have a zero balance at year-end.

CONCLUSION

The fiscal health and future outlook of the City of Upland has improved significantly over the last 18 months, thanks to hard work by the City Council and staff. I would like to thank the dedicated staff of the Administrative Services Department, as well as those Finance Division staff members that spent many hours preparing this budget document. On behalf of your Executive Management Team, as well as all Upland staff members, I submit this sound and comprehensive financial plan for FY 2015-16.

Respectfully submitted,

Rod Butler
City Manager

2015-2016 SUMMARY OF CHANGES IN FUND BALANCE

	Estimated Fund Balance 7/1/2015	2015-2016 Estimated Revenue	2015-2016 Operating Expenditures	Transfers In/(Out)	Change in Fund Balance	Fund Balance 6/30/16
General Fund*	**$ 4,113,156**	**$ 43,646,692**	**$ 42,837,594**	**$ (266,135)**	**$ 542,963**	**$ 4,656,119**
Housing	$ 6,600,952	$ 3,245,972	$ 5,105,378	$ -	$ (1,859,406)	$ 4,741,546
Public Safety Augmentation	-	815,000	815,000	-	-	-
Gas Tax	6,068,727	2,046,211	6,827,212	-	(4,781,001)	1,287,726
Measure I	1,884,759	1,000,000	2,840,407	-	(1,840,407)	44,352
HOME Investment Partnership Program	620,870	701,630	1,322,500	-	(620,870)	-
Community Development Block Grant	283,219	546,540	744,382	-	(197,842)	85,377
Parking Business Improvement Area	70,870	33,000	30,000	-	3,000	73,870
Air Quality Management District	16,559	94,000	96,510	-	(2,510)	14,049
Homeland Security Grants - PD	-	-	-	-	-	-
Prop 30	49,873	75,000	103,000	-	(28,000)	21,873
COPS	275,025	100,000	375,025	-	(275,025)	-
Other Grants	7,024	-	-	-	-	7,024
Office of Traffic Safety	4,153	-	-	-	-	4,153
Local Law Enforcement Block Grant	38,960	-	-	-	-	38,960
Asset Forfeiture	57,518	10,000	10,200	-	(200)	57,318
Homeland Security Grants - Fire	-	-	-	-	-	-
CalHOME	37,000	849,000	886,000	-	(37,000)	-
Total Special Revenue Funds	**$ 16,015,509**	**$ 9,516,353**	**$ 19,155,614**	**$ -**	**$ (9,639,261)**	**$ 6,376,248**
Public Financing Authority	$ 269,075	$ -	$ 266,135	$ 266,135	$ -	$ 269,075
Total Debt Service Fund	**$ 269,075**	**$ -**	**$ 266,135**	**$ 266,135**	**$ -**	**$ 269,075**
General Capital Improvements	$ 152,160	$ 138,144	$ 247,807	$ -	$ (109,663)	$ 42,497
Park Acquisition & Development	2,245,027	614,287	517,936	-	96,351	2,341,378
Storm Drain Development	1,824,585	159,646	451,748	-	(292,102)	1,532,483
Street & Traffic Facility Development	517,536	53,713	150,000	-	(96,287)	421,249
Street & Alley Repairs	140,003	200,000	200,000	-	-	140,003
Total Capital Project Funds	**$ 4,879,311**	**$ 1,165,790**	**$ 1,567,491**	**$ -**	**$ (401,701)**	**$ 4,477,610**
Water Utility	$ 9,188,849	$ 19,669,623	$ 27,561,478	$ -	$ (7,891,855)	$ 1,296,994
Solid Waste Utility	(611,755)	10,353,000	8,922,666	(245,000)	1,185,334	573,579
Sewer Utility	7,138,194	8,152,651	9,830,273	245,000	(1,432,622)	5,705,572
Total Enterprise Funds	**$ 15,715,288**	**$ 38,175,274**	**$ 46,314,417**	**$ -**	**$ (8,139,143)**	**$ 7,576,145**
Self-Funded Insurance	$ (8,680,978)	$ 3,750,000	$ 3,750,000	$ -	$ -	$ (8,680,978)
Fleet Management	4,310	745,367	704,408	-	40,959	45,269
Information Systems	(7,950)	1,461,355	1,356,230	-	105,125	97,175
Building Maintenance & Operations	-	735,010	735,010	-	-	-
Total Internal Service Funds	**$ (8,684,618)**	**$ 6,691,732**	**$ 6,545,648**	**$ -**	**$ 146,084**	**$ (8,538,534)**
Successor Agency	$ 8,678,829	$ 5,046,426	$ 5,046,426	$ -	$ -	$ 8,678,829
Total Private Purpose Trust Fund	**$ 8,678,829**	**$ 5,046,426**	**$ 5,046,426**	**$ -**	**$ -**	**$ 8,678,829**
Grand Total	**$ 40,986,550**	**$ 104,242,267**	**$ 121,733,325**	**$ -**	**$ (17,491,058)**	**$ 23,495,492**

* Animal Services, the Traffic Safety Fund and non grant portion of the Office of Traffic Safety Fund were combined into the General Fund.

2015-2016 SCHEDULE OF REVENUES BY FUND & CATEGORY

	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
General Fund *	**$ 38,609,328**	**$ 44,522,132**	**$ 41,144,395**	**$ 43,646,692**
Housing	$ 3,235,072	$ 3,340,829	$ 3,034,300	$ 3,245,972
Public Safety Augmentation Fund	727,402	768,385	725,000	815,000
Gas Tax	1,725,838	2,371,001	1,967,305	2,046,211
Measure I	1,086,675	1,118,962	1,001,000	1,000,000
HOME Investment Partnership Program	207,495	109,763	775,000	701,630
Community Development Block Grant	851,346	512,399	528,847	546,540
Parking Business Improvement Area	32,967	45,755	33,000	33,000
Air Quality Management District	90,185	92,955	92,000	94,000
Homeland Security Grants-PD	15,745	41,302	-	-
Prop 30	-	152,074	75,920	75,000
COPS	112,320	130,751	119,000	100,000
Other Grants	87,064	20,670	-	-
Office of Traffic Safety	49,218	105,091	-	-
Local Law Enforcement Block Grant	10,988	122	-	-
Asset Forfeiture	174,652	29,106	10,000	10,000
Homeland Security Grants-Fire	18,608	12,530	-	-
CalHOME	250,760	140,703	1,000,000	849,000
Total Special Revenue Funds	**$ 8,676,335**	**$ 8,992,398**	**$ 9,361,372**	**$ 9,516,353**
Public Financing Authority	$ 112	$ 92	$ -	$ -
Total Debt Service Fund	**$ 112**	**$ 92**	**$ -**	**$ -**
General Capital Improvements	$ 700,834	$ 514,703	$ 858,725	$ 138,144
Park Acquisition & Development	207,487	225,464	503,000	614,287
Storm Drain Development	533,048	226,279	768,617	159,646
Street & Traffic Facility Development	267,709	102,216	667,000	53,713
Street & Alley Repairs	-	-	-	200,000
Total Capital Project Funds	**$ 1,709,078**	**$ 1,068,662**	**$ 2,797,342**	**$ 1,165,790**
Water Utility	$ 17,346,667	$ 18,190,510	$ 19,950,000	$ 19,669,623
Solid Waste Utility	9,545,790	9,626,062	10,119,564	10,353,000
Sewer Utility	6,325,917	6,457,474	7,049,050	8,152,651
Total Enterprise Funds	**$ 33,218,374**	**$ 34,274,046**	**$ 37,118,614**	**$ 38,175,274**
Self-Funded Insurance	$ 2,861,963	$ 2,756,573	$ 3,585,149	$ 3,750,000
Fleet Management	68,417	36,415	483,923	745,367
Information Systems	-	127,753	1,877,612	1,461,355
Building Maintenance & Operations	-	-	607,851	735,010
Total Internal Service Funds	**$ 2,930,380**	**$ 2,920,741**	**$ 6,554,535**	**$ 6,691,732**
Successor Agency	$ 6,583,807	$ 3,496,549	$ 3,132,333	$ 5,046,426
Total Private Purpose Trust Fund	**$ 6,583,807**	**$ 3,496,549**	**$ 3,132,333**	**$ 5,046,426**
Grand Total	**$ 91,727,414**	**$ 95,274,620**	**$ 100,108,591**	**$ 104,242,267**

* Animal Services was determined to not be an Enterprise Fund and Traffic Safety Fund activity was determined to not be special revenue, so the activity was combined with the General Fund.

2015-2016 SCHEDULE OF REVENUE DETAIL BY FUND

		2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed
General Fund					
3001	Current Secured Tax	$ 10,113,765	$ 15,996,876	$ 11,039,400	$ 11,116,466
3001	Property Tax (In-Lieu)	5,851,361		6,197,150	6,642,739
3002	Current Unsecured Tax	426,157	442,668	443,200	430,000
3003	Aircraft Taxes	50,314	58,914	56,570	49,315
3004	Prior Year Collections	389,179	812,656	404,750	400,000
3005	Current Supplemental	45,425	91,157	-	15,000
3006	Homeowner Property Tax Relief	137,443	136,891	135,000	130,000
3009	Weed Abatement Assessment	22,248	14,672	12,500	16,320
3010	SB2557 Property Tax Admin Fee	-	(127,867)	(170,000)	-
Revenue from Property Tax		**$ 17,035,892**	**$ 17,425,967**	**$ 18,118,570**	**$ 18,799,840**
3101	Sales and Use Tax	$ 7,594,514	$ 8,683,590	$ 8,753,320	$ 11,962,941
3101	Sales and Use Tax (In-Lieu)	2,572,965	2,599,240	3,119,160	1,608,059
3102	Business License Tax	814,383	870,394	800,000	820,000
3103	Rock Extraction Tax	202,554	221,067	190,000	220,000
3104	Transient Occupancy Tax	87,947	138,500	89,710	140,000
3105	Real Property Transfer Tax	243,854	304,386	248,730	240,000
3110	Disability Access Fee	3,791	3,001	3,870	3,064
3121	Franchise Tax	1,236,293	1,180,536	1,261,020	1,230,000
Revenue from Other Taxes		**$ 12,756,301**	**$ 14,000,714**	**$ 14,465,810**	**$ 16,224,064**
3201	Building Permits	$ 258,393	$ 371,115	$ 344,000	$ 410,000
3202	Plumbing Permits	59,477	90,481	64,328	75,000
3203	Electrical Permits	71,584	109,537	86,000	86,000
3204	Heating & Cooling Permits	47,672	69,280	74,992	60,000
3205	Public Works Construction Permits	70,300	40,803	35,000	30,000
3206	Grading Permits	3,333	2,895	2,000	2,000
3207	Wall Permits	15,433	13,635	25,800	15,000
3208	Roofing Permits	50,796	45,180	64,328	45,000
3222	Yard Sale Permits	5,940	5,296	300	3,000
3223	Alarm Permits	2,061	1,795	2,000	-
3215	Other Permits	1,714	1,395	14,900	7,000
3216	Bicycle Licenses	110	63	60	60
3217	Animal Licenses	215,342	173,440	200,000	175,000
Revenue from Licenses & Permits		**$ 802,155**	**$ 924,915**	**$ 913,708**	**$ 908,060**
3401	Trailer Coach in Lieu Tax	$ 119,094	$ 170,166	$ 118,000	$ 150,000
3402	State Mandated Costs	38,876	47,278	38,000	38,000
3403	Motor Vehicle in Lieu Tax	32,288	-	-	-
3421	Police Officer Standard Training	139,379	34,735	40,000	-
3424	OTS-TOP Local Revenue	45,300	2,300	-	-
3429	AB 26 Reimbursements	712,539	1,179,128	700,000	700,000
3482	State Literacy Program	29,939	19,756	10,000	10,000
Revenue from Other Governments		**$ 1,117,415**	**$ 1,453,363**	**$ 906,000**	**$ 898,000**
3601	Finance Department Fees	$ 34,249	$ 33,483	$ 30,000	$ 30,000
3602	City Clerk Fees	1,496	3,538	4,000	1,000
3603	Damage to City Property	12,635	5,765	-	-
3611	Planning - Department Fees	119,099	287,399	120,000	120,000
3613	Planning - Deposit Fees	-	-	80,000	80,000
3614	Building - Plan Check Fees	139,599	190,334	172,000	155,000
3615	Building - Department Fees	3,612	7,966	1,032	3,000
3616	Building - Special Inspection Fees	531	410	10,664	500

2015-2016 SCHEDULE OF REVENUE DETAIL BY FUND

		2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed
3622	Police - Department Fees	100,339	120,442	104,000	130,000
3623	Police - Special Service Fees	22,577	34,414	20,000	20,000
3624	Animal Services - Animal Impounds	23,867	21,302	25,000	21,000
3625	Animal Services - Animal Adoptions	45,643	39,082	45,000	43,000
3626	Police - 30 Day Vehicle Impound Fee	298,228	396,592	260,000	260,000
3627	Police - School Resources Officer	56,262	52,637	52,976	61,476
3628	Police - Emergency Response	3,846	-	4,000	4,000
3629	Animal Services - Spay/Neuter Fees	93,179	63,866	90,000	120,000
3630	Animal Services - Animal Control Fees	2,730	12,170	10,000	10,000
3631	Animal Services - Store Sales	3,123	2,770	-	-
3635	Fire - Department Fees	113,241	131,758	75,000	100,000
3638	Fire - Emergency Response	53,904	31,375	50,000	11,828
3640	Fire - Permit Fees	85,846	145,420	115,000	115,000
3641	Fire - Air Ambulance	1,184,702	1,317,809	1,525,210	1,525,210
3642	Fire Merger Reimbursement	-	73,877	132,000	140,000
3645	Public Works - Department Fees	169,305	262,968	110,000	148,808
3646	Public Works - Engr Map & Plan Check Fees	135,910	240,316	150,000	80,000
3655	Recreation - Recreation Program Fees	11,566	13,588	12,000	13,000
3656	Recreation - Youth Sports	74,609	76,710	73,200	87,500
3657	Recreation - User Fees	296,179	283,905	275,000	300,000
3658	Recreation - Special Events	80,593	51,930	51,000	46,500
3659	Senior Center Program Fees	6,782	5,150	5,000	5,000
3660	Youth Partnership Program	14,792	20,939	32,000	40,000
3661	ACCESS Program	500,500	469,208	491,500	491,500
3665	Library - Photocopy Revenue	7,229	7,339	6,500	7,000
3666	Library - Audio/Visual Fees	7,995	7,402	7,000	-
3667	Landecena - Program Fees	1,495	3,015	5,000	-
3668	Library - Department Fees	8,309	-	8,500	-
3679	Library - Passport Services	22,658	29,629	21,000	27,400
3680	User Dept- OPEB	69,810	70,462	73,822	81,934
Revenue from Charges for Service		**$ 3,806,440**	**$ 4,514,970**	**$ 4,247,404**	**$ 4,279,656**
3701	Non-Vehicle Code Fines	$ 1,744	$ 855	$ 1,000	$ 1,000
3702	Vehicle Code Fines	283,570	284,217	281,000	260,000
3703	Red Light Code Fines	15,190	19,258	3,444	-
3704	Muni Code - Code Enforcement Fines	500	16,397	2,000	20,000
3705	Muni Code - Animal Fines	33,670	28,046	35,000	30,000
3706	Muni Code - Parking Citation Fines	52,738	60,127	40,000	40,000
3707	Muni Code - Business License Fines	52,970	50,972	45,000	45,000
3708	Muni Code - False Alarm Fines	62,761	70,637	70,000	70,000
3709	Muni Code - Library Fines	30,916	30,818	30,000	30,000
Revenue from Fines & Forfeitures		**$ 534,059**	**$ 561,327**	**$ 507,444**	**$ 496,000**
3801	Interest Earnings	$ (648)	$ 2,800	$ -	$ 28,280
3802	Lease of City Property	411,351	456,020	427,085	436,044
3803	Rents - Recreation	27,425	32,399	27,000	30,000
3804	Rents - Park Sites	45,312	44,681	35,000	40,000
3807	Rents - Library	4,055	-	4,800	4,500
3814	City Stop Sales	323	75	300	300
Revenue from Use of Money & Property		**$ 487,818**	**$ 535,975**	**$ 494,185**	**$ 539,124**

2015-2016 SCHEDULE OF REVENUE DETAIL BY FUND

		2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed
3902	Lease Proceeds	$ 178,431	$ 145,000	$ -	$ -
3904	Donations - General	8,237	13,051	-	-
3906	Donation - Library/Literacy	12,931	19,272	-	-
3908	Miscellaneous Reimbursements	284,387	3,547,128	26,250	22,000
3909	Other Revenue	163,586	(18,101)	-	-
3910	Water - Administrative Service Fee	808,377	887,004	929,670	916,604
3911	Solid Waste - Administrative Service Fee	306,699	308,034	323,826	331,296
3912	Sewer - Administrative Service Fee	157,059	159,884	174,328	194,848
3913	Cash- Over/ Short	(214)	131	-	-
3915	Donations - Animal	143,499	41,225	30,000	30,000
3916	Miscellaneous Reimbursements - Animal	6,256	2,273	7,200	7,200
Other Revenue		**$ 2,069,248**	**$ 5,104,901**	**$ 1,491,274**	**$ 1,501,948**
Total General Fund		**$ 38,609,328**	**$ 44,522,132**	**$ 41,144,395**	**$ 43,646,692**
Housing Fund					
3801	Interest Earnings	$ 2,099	$ 9,902	$ -	$ 3,000
3805	Rents- Apartment	3,105,887	3,203,772	2,981,060	3,189,732
3908	Miscellaneous Reimbursements	-	2,944	3,240	3,240
3909	Other Revenue	127,086	124,211	50,000	50,000
Total Housing Fund		**$ 3,235,072**	**$ 3,340,829**	**$ 3,034,300**	**$ 3,245,972**
Public Safety Augmentation Fund					
3106	Sales Tax- Prop 172	$ 727,475	$ 768,385	$ 725,000	$ 815,000
3801	Interest Earnings	(73)	-	-	-
Total Public Safety Augmentation Fund		**$ 727,402**	**$ 768,385**	**$ 725,000**	**$ 815,000**
Gas Tax Fund					
3450	Gas Tax Apportionment - 2107.5	$ 7,500	$ 7,500	$ 7,500	$ 7,500
3451	Gas Tax Apportionment - 2106	241,364	247,278	289,339	215,751
3452	Gas Tax Apportionment - 2107	539,588	548,700	499,252	597,656
3453	Gas Tax Apportionment - 2105	329,290	512,931	365,623	434,811
3456	Gas Tax Apportionment - 2103	597,909	1,050,710	795,591	790,493
3801	Interest Earnings	10,137	3,882	10,000	-
3909	Other Revenue	50	-	-	-
Total Gas Tax Fund		**$ 1,725,838**	**$ 2,371,001**	**$ 1,967,305**	**$ 2,046,211**
Measure I Fund					
3501	Measure I Apportionment	$ 1,083,572	$ 1,116,906	$ 1,000,000	$ 1,000,000
3801	Interest Earnings	2,863	1,616	1,000	-
3909	Other Revenue	240	440	-	-
Total Measure I Fund		**$ 1,086,675**	**$ 1,118,962**	**$ 1,001,000**	**$ 1,000,000**
HOME Investment Partnership Program Fund					
331X	HOME Program Apportionment	$ -	$ -	$ 700,000	$ 682,500
3801	Interest Earnings	1,460	304	-	-
3909	Other Revenue	185,431	102,062	67,500	-
3921	Program Income- Admin 10%	20,604	7,397	7,500	1,913
3925	Program Income Revenue - Rental Rehab	-	-	-	17,217
Total HOME Fund		**$ 207,495**	**$ 109,763**	**$ 775,000**	**$ 701,630**

2015-2016 SCHEDULE OF REVENUE DETAIL BY FUND

		2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed
Community Development Block Grant Fund					
3310	CDBG Apportionment	$ 851,346	$ 512,129	$ 528,847	$ 546,540
3909	Other Revenue	-	270	-	-
Total Community Development Block Grant Fund		**$ 851,346**	**$ 512,399**	**$ 528,847**	**$ 546,540**
Parking Business Improvement Area Fund					
3108	Park & Bus Imp Tax- Zone A	$ 26,793	$ 38,902	$ 27,000	$ 27,000
3109	Park & Bus Imp Tax- Zone B	5,907	6,790	6,000	6,000
3801	Interest Earnings	267	63	-	-
3909	Other Revenue	-	-	-	-
Total Parking Business Improvement Area Fund		**$ 32,967**	**$ 45,755**	**$ 33,000**	**$ 33,000**
Air Quality Management District Fund					
3502	Motor Vehicle AB2766 Fees	$ 89,953	$ 92,931	$ 92,000	$ 94,000
3801	Interest Earnings	232	24	-	-
Total Air Quality Management District Fund		**$ 90,185**	**$ 92,955**	**$ 92,000**	**$ 94,000**
Homeland Security Grants Fund - PD					
3427	Homeland Security Grants - PD	$ 15,745	$ 41,302	$ -	$ -
3428	911 Grant	-	-	-	-
Total Homeland Security Grants Fund - PD		**$ 15,745**	**$ 41,302**	**$ -**	**$ -**
Proposition 30 Fund					
3420	Proposition 30 Allocation	$ -	$ 151,840	$ 75,920	$ 75,000
3801	Interest Earnings	-	234	-	-
Total Proposition 30 Fund		**$ -**	**$ 152,074**	**$ 75,920**	**$ 75,000**
COPS Fund					
3423	COPS Allocation	$ 111,256	$ 130,463	$ 119,000	$ 100,000
3801	Interest Earnings	1,064	288	-	-
Total COPS Fund		**$ 112,320**	**$ 130,751**	**$ 119,000**	**$ 100,000**
Other Grants Fund					
3481	Public Library Funding	$ 8,629	$ 1,370	$ -	$ -
3504	County Literacy Grant	9,988	-	-	-
3505	County Library Grant	14,021	-	-	-
3506	County Fire Grant	12,679	2,143	-	-
3507	County Gazebo Grant	41,747	7,197	-	-
3508	Future Force Grant - Library	-	10,000	-	-
3801	Interest Earnings	-	(40)	-	-
3908	Miscellaneous Reimbursements	-	-	-	-
3909	Other Revenue	-	-	-	-
Total Other Grants Fund		**$ 87,064**	**$ 20,670**	**$ -**	**$ -**
Office of Traffic Safety Fund					
3419	OTS-Alcohol Beverage Control	$ -	$ 5,097	$ -	$ -
3426	OTS-Other Grants	49,218	49,112	-	-
3432	OTS-Sobriety Checkpoint Grants	-	42,994	-	-
3433	OTS-Avoid the 25 Grants	-	7,888	-	-
Total Office of Traffic Safety Fund		**$ 49,218**	**$ 105,091**	**$ -**	**$ -**

2015-2016 SCHEDULE OF REVENUE DETAIL BY FUND

		2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed
Local Law Enforcement Block Grants Fund					
3302	Byrne Justice Asst Grant 2009	$ -	$ -	$ -	$ -
3322	Local Law Enforcement Block Grant	10,670	-	-	-
3434	JAG Grants	-	82	-	-
3801	Interest Earnings	318	40	-	-
Total Local Law Enforcement Block Grants Fund		**$ 10,988**	**$ 122**	**$ -**	**$ -**
Asset Forfeiture Fund					
3321	H&S Police Forfeiture	$ 173,079	$ 2,580	$ 10,000	$ 10,000
3422	Asset Forfeiture - State	-	5,909	-	-
3435	Asset Forfeiture - Federal	-	20,312	-	-
3801	Interest Earnings	1,573	305	-	-
Total Asset Forfeiture Fund		**$ 174,652**	**$ 29,106**	**$ 10,000**	**$ 10,000**
Homeland Security Grants Fund - Fire					
3425	St Homeland Security Grant Program	$ 18,608	$ 4,231	$ -	$ -
3908	Miscellaneous Reimbursements	-	8,299	-	-
Total Homeland Security Grants Fund - Fire		**$ 18,608**	**$ 12,530**	**$ -**	**$ -**
CalHOME Investment Partnership Program Fund					
3314	CalHOME - State Project Reimbursement	$ 246,760	$ 117,137	$ 1,000,000	$ 844,000
3XXX	CalHOME - Program Income	4,000	19,498	-	5,000
3801	Interest Earnings	-	4,068	-	-
Total CalHOME Fund		**$ 250,760**	**$ 140,703**	**$ 1,000,000**	**$ 849,000**
Public Financing Authority Fund					
3801	Interest Earnings	$ 112	$ 92	$ -	$ -
Total Public Financing Authority Fund		**$ 112**	**$ 92**	**$ -**	**$ -**
General Capital Improvements Fund					
3219	General Capital Impact Fee	$ 17,857	$ 24,127	$ 205,000	$ 57,174
3220	Fire Capital Impact Fee	12,182	15,381	112,000	29,080
3221	Police Capital Impact Fee	16,238	21,946	185,000	51,890
3801	Interest Earnings	(164)	453,249	-	-
3908	Miscellaneous Reimbursements	608,221	-	356,725	-
3909	Other Revenue	46,500	-	-	-
Total General Capital Improvements Fund		**$ 700,834**	**$ 514,703**	**$ 858,725**	**$ 138,144**
Park Acquisition & Development Fund					
3107	Construction Tax	$ 204,164	$ 224,700	$ 500,000	$ 614,287
3801	Interest Earnings	3,323	764	3,000	-
3909	Other Revenue	-	-	-	-
Total Park Acquisition & Development Fund		**$ 207,487**	**$ 225,464**	**$ 503,000**	**$ 614,287**
Storm Drain Development Fund					
3211	Storm Drain Permits	$ 280,643	$ 141,738	$ 700,000	$ 159,646
3801	Interest Earnings	2,200	919	2,000	-
3902	Lease Proceeds	38,705	83,622	66,617	-
3908	Miscellaneous Reimbursements	211,500	-	-	-
Total Storm Drain Development Fund		**$ 533,048**	**$ 226,279**	**$ 768,617**	**$ 159,646**

2015-2016 SCHEDULE OF REVENUE DETAIL BY FUND

		2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed
Street & Traffic Facility Development Fund					
3212	Street & Traffic Facility Permits	$ 87,659	$ 102,207	$ 665,000	$ 53,713
3801	Interest Earnings	2,245	9	2,000	-
3908	Miscellaneous Reimbursements	177,805	-	-	-
Total Street & Traffic Facility Development Fund		**$ 267,709**	**$ 102,216**	**$ 667,000**	**$ 53,713**
Street & Alley Repairs Fund					
3225	Street & Alley - Burrtec	-	-	-	200,000
Total Street & Alley Repairs Fund		**$ -**	**$ -**	**$ -**	**$ 200,000**
Water Utility Fund					
3214	Water Construction Permits	$ 112,409	$ 123,721	$ 100,000	$ 199,623
3681	Water Sales - Metered	15,362,551	16,688,476	18,285,000	18,285,000
3682	Water Sales - Flat Rate	392,661	230,404	250,000	100,000
3688	Water Sales - Recycled	76,696	263,625	470,000	470,000
3690	Water Connection Fee	67,890	87,013	100,000	100,000
3691	Water Meter Installation	33,065	29,350	25,000	25,000
3710	Municipal Code - Late Charges	215,145	215,807	190,000	200,000
3801	Interest Earnings	22,176	6,167	10,000	10,000
3908	Miscellaneous Reimbursements	230,282	203,784	-	-
3909	Other Revenue	833,792	342,163	520,000	280,000
Total Water Utility Fund		**$ 17,346,667**	**$ 18,190,510**	**$ 19,950,000**	**$ 19,669,623**
Solid Waste Utility Fund					
3351	Beverage Recycling Grant	$ 3,588	$ 3,000	$ 19,564	$ -
3352	Used Oil Block Grant	7,846	20,220	-	-
3685	Solid Waste - Residential	4,015,701	4,071,422	4,330,000	4,284,000
3686	Solid Waste - Non-Residential	5,518,926	5,520,443	5,770,000	5,916,000
3689	HHW Transfer In				153,000
3801	Interest Earnings	(771)	10,478	-	-
3909	Other Revenue	500	499	-	-
Total Solid Waste Utility Fund		**$ 9,545,790**	**$ 9,626,062**	**$ 10,119,564**	**$ 10,353,000**
Sewer Utility Fund					
3210	Sanitary Sewer Permits - City	$ 151,202	$ 100,900	$ 218,000	$ 64,701
3213	Wastewater Permits	71,929	56,524	60,000	60,000
3683	Sewer Collection Charges	2,018,678	1,988,324	2,043,690	2,795,740
3684	Sewer Treatment - IEUA	3,944,548	4,239,069	4,662,360	5,166,430
3687	Sewer Connection Fees	32,520	16,658	20,000	18,300
3693	Stormwater Service Fees	28	168	-	-
3694	Sewer - Pass - Thru - Montclair	507	475	500	490
3695	Sewer - Pass - Thru - Ontario	38,010	37,448	32,500	35,000
3696	Sewer - Pass - Thru - La County	12,038	11,975	12,000	11,990
3801	Interest Earnings	31,386	11,904	-	-
3901	Sale of Assets	25,254	(6,021)	-	-
3908	Miscellaneous Reimbursements	-	50	-	-
3909	Other Revenue	(183)	-	-	-
Total Sewer Utility Fund		**$ 6,325,917**	**$ 6,457,474**	**$ 7,049,050**	**$ 8,152,651**

2015-2016 SCHEDULE OF REVENUE DETAIL BY FUND

		2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed
Self-Funded Insurance Fund					
3603	Damage to City Property	$ -	$ 200	$ -	$ -
3671	User Departments - Workers Compensation	829,350	1,040,840	1,363,924	1,501,222
3672	User Departments - Unemployment	42,900	72,520	-	-
3673	User Departments - Long-term Disability	55,490	52,220	-	-
3674	User Departments - Liability	1,164,940	1,410,340	2,221,225	2,248,778
3675	User Departments - Loss Prevention	126,720	119,150	-	-
3908	Miscellaneous Reimbursements	634,712	60,729	-	-
3909	Other Revenue	7,851	574	-	-
Total Self-Funded Insurance Fund		**$ 2,861,963**	**$ 2,756,573**	**$ 3,585,149**	**$ 3,750,000**
Fleet Management Fund					
3676	User Departments - Vehicle Replacement	$ -	$ -	$ 483,923	$ 560,427
3801	Interest Earnings	(521)	111	-	-
3901	Sale of Assets	68,938	36,304	-	-
3909	Other Revenue		-	-	-
3662	Replacement Charges				184,940
Total Fleet Management Fund		**$ 68,417**	**$ 36,415**	**$ 483,923**	**$ 745,367**
Information Systems Fund					
3125	PEG Fees	$ -	$ 127,753	$ -	$ 120,000
3669	User Departments - Information Systems	-	-	1,877,612	1,291,355
3662	Replacement Charges	-	-	-	50,000
Total Information Systems Fund		**$ -**	**$ 127,753**	**$ 1,877,612**	**$ 1,461,355**
Building Maintenance & Operations Fund					
3670	User Departments - Building Main & Operations	$ -	$ -	$ 607,851	$ 735,010
Total Building Maintenance & Operations Fund		**$ -**	**$ -**	**$ 607,851**	**$ 735,010**
Successor Agency Fund					
3430	SA Administrative Allowance	$ 296,500	$ 112,473	$ 250,000	$ 250,000
3431	SA RPTTF	6,152,970	3,334,493	2,864,333	4,777,393
3801	Interest Earnings	105,959	29,124	-	-
3802	Rents General	19,543	18,300	18,000	19,033
3908	Miscellaneous Reimbursements	8,272	2,159	-	-
3909	Other Revenue	563	-	-	-
Total Successor Agency Fund		**$ 6,583,807**	**$ 3,496,549**	**$ 3,132,333**	**$ 5,046,426**
Grand Total		**$ 91,727,414**	**$ 95,274,620**	**$ 100,108,591**	**$ 104,242,267**

2015-2016 SCHEDULE OF EXPENDITURES BY FUND

	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed
General Fund *	**$ 40,638,108**	**$ 40,090,381**	**$ 40,939,181**	**$ 42,837,594**
Housing	$ 2,569,160	$ 2,608,833	$ 5,046,907	$ 5,105,378
Public Safety Augmentation	727,475	768,740	725,000	815,000
Gas Tax	1,276,621	88,704	4,133,002	6,827,212
Measure I	1,108,826	491,797	2,195,000	2,840,407
HOME Investment Partnership Program	36,475	48,243	980,000	1,322,500
Community Development Block Grant	851,346	512,130	559,026	744,382
Parking Business Improvement Area	-	5,840	30,000	30,000
Air Quality Management District	41,301	39,362	150,507	96,510
Homeland Security Grants - PD	8,299	75,692	-	-
Prop 30	-	75,920	-	103,000
COPS	60,566	153,829	119,000	375,025
Other Grants	138,386	13,764	-	-
Office of Traffic Safety	64,740	101,681	-	-
Local Law Enforcement Block Grant	10,835	3,680	-	-
Asset Forfeiture	67,819	29,432	10,200	10,200
Homeland Security Grants - Fire	19,166	3,488	-	-
CalHOME	294,079	175,504	1,000,000	886,000
Total Special Revenue Funds	**$ 7,275,094**	**$ 5,196,639**	**$ 14,948,642**	**$ 19,155,614**
Public Financing Authority	$ 261,830	$ 261,940	$ 266,675	$ 266,135
Total Debt Service Fund	**$ 261,830**	**$ 261,940**	**$ 266,675**	**$ 266,135**
General Capital Improvements	$ 1,841,617	$ 148,403	$ 754,718	$ 247,807
Park Acquisition & Development	144,890	28,876	469,190	517,936
Storm Drain Development	813,875	29,166	459,770	451,748
Street & Traffic Facility Development	1,171,437	182,491	150,000	150,000
Street & Alley Repairs	-	-	-	200,000
Total Capital Project Funds	**$ 3,971,819**	**$ 388,936**	**$ 1,833,678**	**$ 1,567,491**
Water Utility	$ 17,915,617	$ 18,612,998	$ 26,861,121	$ 27,561,478
Solid Waste Utility	9,254,261	9,321,918	10,050,526	8,922,666
Sewer Utility	5,791,387	6,174,343	9,106,282	9,830,273
Total Enterprise Funds	**$ 32,961,265**	**$ 34,109,259**	**$ 46,017,929**	**$ 46,314,417**
Self-Funded Insurance	$ 4,502,192	$ 2,834,793	$ 3,585,149	$ 3,750,000
Fleet Management	-	15,586	483,923	704,408
Information Systems	-	-	1,877,612	1,356,230
Building Maintenance & Operations	-	-	607,851	735,010
Total Internal Service Funds	**$ 4,502,192**	**$ 2,850,379**	**$ 6,554,535**	**$ 6,545,648**
Successor Agency	$ 2,425,982	$ 743,431	$ 3,860,344	$ 5,046,426
Total Private Purpose Trust Fund	**$ 2,425,982**	**$ 743,431**	**$ 3,860,344**	**$ 5,046,426**
Grand Total	**$ 92,036,290**	**$ 83,640,965**	**$ 114,420,984**	**$ 121,733,325**

* Animal Services was determined to not be an Enterprise Fund and Traffic Safety Fund activity was determined to not be special revenue, so the activity was combined with the General Fund.

2015-2016 SCHEDULE OF EXPENDITURES BY FUND & CATEGORY

	Salaries & Benefits	Maintenance & Operations	Capital Projects & Equipment	Total
General Fund	**$ 27,384,497**	**$ 15,373,097**	**$ 80,000**	**$ 42,837,594**
Housing	$ 809,942	$ 3,720,436	$ 575,000	$ 5,105,378
Public Safety Augmentation	815,000	-	-	815,000
Gas Tax	-	2,500	6,824,712	6,827,212
Measure I	-	-	2,840,407	2,840,407
HOME Investment Partnership Program	-	1,322,500	-	1,322,500
Community Development Block Grant	153,871	107,074	483,437	744,382
Parking Business Improvement Area	-	30,000	-	30,000
Air Quality Management District	4,700	31,810	60,000	96,510
Homeland Security Grants - PD	-	-	-	-
Prop 30	-	103,000	-	103,000
COPS	-	119,000	256,025	375,025
Other Grants	-	-	-	-
Office of Traffic Safety	-	-	-	-
Local Law Enforcement Block Grant	-	-	-	-
Asset Forfeiture	-	10,200	-	10,200
Homeland Security Grants - Fire	-	-	-	-
CalHOME	-	886,000	-	886,000
Total Special Revenue Funds	**$ 1,783,513**	**$ 6,332,520**	**$ 11,039,581**	**$ 19,155,614**
Public Financing Authority	$ -	$ 266,135	$ -	$ 266,135
Total Debt Service Fund	**$ -**	**$ 266,135**	**$ -**	**$ 266,135**
General Capital Improvements	$ -	$ -	$ 247,807	$ 247,807
Park Acquisition & Development	-	-	517,936	517,936
Storm Drain Development	-	-	451,748	451,748
Street & Traffic Facility Development	-	-	150,000	150,000
Street & Alley Repairs	-	-	200,000	200,000
Total Capital Project Funds	**$ -**	**$ -**	**$ 1,567,491**	**$ 1,567,491**
Water Utility	$ 2,927,178	$ 17,553,675	$ 7,080,625	$ 27,561,478
Solid Waste Utility	285,896	8,636,770	-	8,922,666
Sewer Utility	1,197,650	7,196,123	1,436,500	9,830,273
Total Enterprise Funds	**$ 4,410,724**	**$ 33,386,568**	**$ 8,517,125**	**$ 46,314,417**
Self-Funded Insurance	$ 274,455	$ 3,475,545	$ -	$ 3,750,000
Fleet Management	310,458	247,950	146,000	704,408
Information Systems	377,299	875,931	103,000	1,356,230
Building Maintenance & Operations	336,365	398,645	-	735,010
Total Internal Service Funds	**$ 1,298,577**	**$ 4,998,071**	**$ 249,000**	**$ 6,545,648**
Successor Agency	$ 224,776	$ 4,821,650	$ -	$ 5,046,426
Total Private Purpose Trust Fund	**$ 224,776**	**$ 4,821,650**	**$ -**	**$ 5,046,426**
Grand Total	**$ 35,102,087**	**$ 65,178,041**	**$ 21,453,197**	**$ 121,733,325**

2015-2016 EXPENDITURES BY DEPARTMENT PROGRAM

	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
General Government				
City Council	$ 173,816	$ 178,733	$ 152,586	$ 111,874
City Treasurer	13,613	13,485	15,355	15,632
Administration	509,571	731,392	235,747	682,340
Total General Government	**$ 697,000**	**$ 923,610**	**$ 403,688**	**$ 809,846**
Administrative Services				
Finance	$ 1,544,274	$ 1,613,654	$ 1,984,056	$ 1,906,588
Information Technology	161,518	112,819	1,877,612	1,356,230
Human Resources	504,202	503,203	624,324	568,807
Risk Management	4,502,192	2,834,793	3,585,149	3,750,000
City Attorney	133,310	262,462	350,000	350,000
City Clerk	452,734	400,127	316,381	252,269
Non-Departmental	1,206,429	1,160,050	-	-
Total Administrative Services	**$ 8,504,659**	**$ 6,887,108**	**$ 8,737,522**	**$ 8,183,894**
Development Services				
Building & Safety	$ 678,131	$ 735,396	$ 666,368	$ 706,771
Weed Abatement	29,351	41,548	45,481	48,239
Economic Development	-	-	62,000	140,537
Planning Commission	5,186	7,352	12,740	12,740
Planning	522,395	599,371	521,251	544,988
Housing	2,569,160	2,608,833	5,046,907	5,105,378
CBDG	851,346	512,130	559,026	744,382
HOME Program	36,475	48,243	980,000	1,322,500
CalHOME Program	294,079	175,504	1,000,000	886,000
PBIA	-	5,840	30,000	30,000
Successor Agency	2,425,982	743,431	3,860,344	5,046,426
Total Development Services	**$ 7,412,105**	**$ 5,477,648**	**$ 12,784,117**	**$ 14,587,961**
Fire				
Administration	$ 1,046,720	$ 1,566,094	$ 2,596,421	$ 1,875,267
Fire Reserves	3,494	-	250	6,631
Fire Station I	2,124,419	2,221,654	1,685,071	1,805,426
Fire Station II	1,675,959	1,563,676	1,546,941	1,675,028
Fire Station III	1,507,374	1,462,524	1,554,947	1,673,185
Fire Station IV	1,760,794	1,570,480	1,592,397	1,749,728
Emergency Medical Services	77,854	129,835	123,641	149,540
Special Operations	19,053	7,892	33,758	37,099
Air Ambulance	977,859	1,021,985	1,082,466	1,094,264
Historic Fire Station	4,338	6,212	16,972	19,202
Fire Prevention	218,888	225,569	232,930	248,336
Fire Training & Emergency	45,327	31,622	45,563	52,343
Fire Grants	41,096	5,631	-	-
Total Fire	**$ 9,503,175**	**$ 9,813,174**	**$ 10,511,357**	**$ 10,386,049**

2015-2016 EXPENDITURES BY DEPARTMENT PROGRAM

	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Police				
Administration	$ 3,138,462	$ 3,068,722	$ 3,573,077	$ 4,361,978
Investigations	1,999,094	1,825,800	1,777,413	1,918,975
Community Relations	1,720	5,066	-	-
Patrol	11,378,662	10,573,340	11,076,538	11,084,150
Police Special Events & Community Outreach	20,949	19,974	14,405	17,282
Police Reserves	1,786	1,307	3,626	3,635
Code Enforcement	296,135	259,070	315,496	216,835
Police Grants	212,259	440,234	129,200	488,225
Total Police	**$ 17,049,067**	**$ 16,193,513**	**$ 16,889,755**	**$ 18,091,080**
Public Works				
Public Works Administration	$ 331,707	$ 284,309	$ 451,077	$ 299,326
Engineering Administration	43,275	94,618	295,319	263,423
Development/Traffic Engineering	307,105	290,614	355,955	404,667
Street Maintenance	796,071	684,802	453,943	498,660
Street Sweeping	235,674	235,443	261,280	17,543
Sidewalk Maintenance	217,280	204,976	264,949	1,161,735
Street Lighting	803,686	800,988	862,353	870,762
Traffic Control	21,510	15,613	98,728	160,373
Traffic Facility Maintenance	164,753	170,707	206,000	206,300
Weed Abatement	24,213	17,847	31,525	28,368
Flood Control	7,462	2,309	18,986	17,775
Street Tree Maintenance	394,558	400,746	425,823	649,586
Public ROW Maintenance	569,957	641,170	538,128	540,126
Maintenance - Main Street	1,398	1,038	41,551	43,004
Maintenance - Metrolink	61,665	10,366	12,500	12,500
Damage to City Property	5,315	35,801	44,000	44,000
Park Maintenance	617,134	564,610	568,787	567,765
Sports Field Maintenance	137,498	136,399	218,058	229,889
Civic Center	410,082	466,337	192,288	207,615
Street Projects	2,385,447	580,501	6,328,002	9,667,619
General Capital Improvement	1,841,617	148,403	754,718	247,807
Park Acquisition & Development	144,890	28,876	469,190	517,936
Storm Drain Development	813,875	29,166	459,770	451,748
Street & Traffic Facility Development	1,171,437	182,491	150,000	150,000
Street & Alley Repairs	-	-	-	200,000
Water Utility	17,915,617	18,612,998	26,861,121	27,561,478
Solid Waste Utility	9,265,695	9,322,169	10,050,526	8,922,666
Sewer Utility	5,791,387	6,174,343	9,106,282	9,830,273
Fleet Management	123,748	165,509	483,923	704,408
Building Maintenance & Operations	-	-	607,851	735,010
Total Public Works	**$ 44,604,056**	**$ 40,303,149**	**$ 60,612,633**	**$ 65,212,362**

2015-2016 EXPENDITURES BY DEPARTMENT PROGRAM

	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Adopted
Community Services				
Recreation Administration	$ 789,698	$ 718,848	$ 639,547	$ 669,519
Recreation Classes	172,816	185,689	221,500	231,200
Recreation Facilities	55,794	8,617	27,247	41,647
Youth Programs/Sports	53,375	61,584	73,840	75,777
Senior Center	163,615	156,550	252,072	297,764
Special Events	70,850	63,986	66,107	58,328
Community Outreach Services	19,635	22,911	31,725	33,696
ACCESS Program	463,962	465,632	490,683	444,919
Landecena Center	17,946	13,086	17,102	17,640
Library	1,452,842	1,392,335	1,575,417	1,615,500
Carnegie Library Operation	16,529	13,386	32,973	42,732
Library Literacy Program	73,667	76,989	87,380	-
Passports	-	-	10,317	14,317
Animal Services	915,499	863,150	956,002	919,094
Total Community Services	**$ 4,266,228**	**$ 4,042,763**	**$ 4,481,912**	**$ 4,462,133**
Grand Total	**$ 92,036,290**	**$ 83,640,965**	**114,420,984**	**$ 121,733,325**

SUMMARY OF OPERATING TRANSFERS

Fund No.	Fund Name	Transfers In	Transfers Out
301	Public Financing Authority	$ 266,135	
101	General Fund		$ 266,135
	To fund debt service payment on Police Building bond issue.		
645	Sewer Utility	245,000	
641	Solid Waste Utility		245,000
	To transfer for landfill costs.		
	Total	**$ 511,135**	**$ 511,135**

2015-2016 Capital Improvement Projects

Fund	Project No.	Project Name	2014-15 Amended Budget	2014-15 Projected Expenses	Return to Fund Balance	2015-16 New Approp.	2015-16 Adopted Budget
204	ST-7003	Pavement Management System	$ 22,959	$ (12,000)	$ -	$ 30,000	$ 40,959
204	ST-7031	Traffic Safety Projects - Annual	30,403	(28,000)	-	-	2,403
204	ST-7040	Mountain Ave. Overlay (9th to Foothill)	749,844	(114,451)	-	-	635,393
204	ST-7049	16th St. Rehab (Euclid to Campus)	584,876	-	-	-	584,876
204	ST-7050	16th St. Rehab (San Antonio to Mountain)	455,081	-	-	-	455,081
204	ST-7051	Citywide Crack Seal/Slurry Seal/Rubberized Overlay 2014/15	400,000	(4,000)	-	-	396,000
204	ST-7052	Citywide Concrete Repairs 2014/2015	300,000	(25,000)	-	-	275,000
204	ST-7053	Citywide Striping Repl. 2014/2015	105,000	(95,000)	(10,000)	-	-
204	ST-7054	Foothill Blvd. Rehab. (Campus to Grove)	800,000	-	-	-	800,000
204	ST-7055	16th St. Rehab (San Antonio to Euclid)	480,000	-	-	-	480,000
204	ST-7056	Arrow Hwy. (Mountain to San Antonio)	50,000	-	-	-	50,000
204	ST-7057	Citywide Crack Seal/Slurry Seal/Rubberized Overlay 2015/16	-	-	-	500,000	500,000
204	ST-7058	Citywide Concrete Repairs 2015/2016	-	-	-	500,000	500,000
204	ST-7059	Citywide Striping Repl. 2015/2016	-	-	-	100,000	100,000
204	ST-7060	ATP Cycle 2 Grant Participation with Ontario	-	-	-	5,000	5,000
204	ST-9121	9th Street Rehabilitation (3rd Ave. to Campus)	-	-	-	1,000,000	1,000,000
204	ST-9124	Arrow Hwy. Rehabilitation (Mountain to San Antonio)	-	-	-	1,000,000	1,000,000
		Total Amounts	**$ 3,978,163**	**$ (278,451)**	**$ (10,000)**	**$ 3,135,000**	**$ 6,824,712**
205	ST-7320	17th Street (Mountain to San Antonio)	$ 15,263	$ (1,000)	$ (14,263)	$ -	$ -
205	ST-7329	Citywide Pavement Maint. 2013/2014	185,000	(21,000)	-	-	164,000
205	ST-7330	Mountain Avenue (16th to 18th)	850,000	(542,861)	-	-	307,139
205	ST-7331	Annual Traffic Census 2014/2015	10,000	-	(10,000)	-	-
205	ST-7332	Citywide Pavement Maint. 2014/2015	185,000	(300)	-	-	184,700
205	ST-7333	Mountain Ave. Rehab. (Foothill to 14th St.)	400,000	(20,432)	-	-	379,568
205	ST-7334	Citywide Pavement Maint. 2015/2016	-	-	-	150,000	150,000
205	ST-9115	14th Street Rehab. (Euclid to Campus)	490,000	-	-	-	490,000
205	ST-9122	13th Street Reconstruction (Euclid to Campus)	-	-	-	465,000	465,000
205	ST-9123	22nd Street Reconstruction (Mountain to Euclid)	-	-	-	700,000	700,000
		Total Amounts	**$ 2,135,263**	**$ (585,593)**	**$ (24,263)**	**$ 1,315,000**	**$ 2,840,407**
209	ST-7607	CDBG Concrete Improvements 2013/2014	$ 29,402	$ (571)	$ (28,831)	$ -	$ -
209	ST-7608	CDBG Concrete Improvements 2014/2015	198,842	(1,000)	-	-	197,842
209	ST-7609	CDBG Concrete Improvements 2015/2016	-	-	-	161,595	161,595
209	ST-7610	CDBG Downtown Facade Enhancement Prog.				124,000	124,000
		Total Amounts	**$ 228,244**	**$ (1,571)**	**$ (28,831)**	**$ 285,595**	**$ 483,437**
420	CV-8015	General Plan	$ 130,956	$ (103,000)	$ -	$ -	$ 27,956
420	CV-8030	Fire Station #3 (Roof Repair)	-	-	-	119,851	119,851
420	CV-8032	Citywide Records Center Remodel	-	-	-	10,000	10,000
420	CV-8033	Magnolia Rec. Center (Roof Repair)	-	-	-	80,000	80,000
420	CV-8034	Police Dept. Parking Lot Seal Coat and Striping	-	-	-	10,000	10,000
		Total Amounts	**$ 130,956**	**$ (103,000)**	**$ -**	**$ 219,851**	**$ 247,807**
421	PK-8203	Sports Park	$ 279,846	$ (10,000)	$ -	$ -	$ 269,846
421	PK-8208	Memorial Park Ph. 4 - SB Field & Plaza	49,309	-	(49,309)	-	-
421	PK-8209	Magnolia Restroom ADA Compliance	23,400	-	-	-	23,400
421	PK-8214	Playground Safety Surfacing Restoration	32,700	-	-	-	32,700
421	PK-8226	Musco Controllers for Park Sites	16,990	-	-	-	16,990

2015-2016 Capital Improvement Projects

Fund	Project No.	Project Name	2014-15 Amended Budget	2014-15 Projected Expenses	Return to Fund Balance	2015-16 New Approp.	2015-16 Adopted Budget
421	PK-8231	Memorial Park Rotary Field Safety Netting	45,000	-	(15,000)	-	30,000
421	PK-8232	Misc. Park Improvements	25,000	-	-	-	25,000
421	PK-8233	Memorial Park Chain Link Fencing around Baker Field	-	-	-	100,000	100,000
421	PK-8234	Landecena Building HVAC Replacement	-	-	-	20,000	20,000
		Total Amounts	**$ 472,245**	**$ (10,000)**	**$ (64,309)**	**$ 120,000**	**$ 517,936**
422	SD-8402	Misc. Storm Drain Repl. - Annual	$ 50,028	$ -	$ -	$ -	$ 50,028
422	SD-8403	Storm Drain across SCE ROW s/o 16th	10,000	-	-	-	10,000
422	SD-8405	Euclid Ave. Storm Drain	91,946	-	-	-	91,946
422	SD-8408	Storm Drain Master Plan Improvements - Phase 1	99,770	-	-	-	99,770
422	SD-8410	Storm Drain w/o Benson crossing 16th St.	200,004	-	-	-	200,004
		Total Amounts	**$ 451,748**	**$ -**	**$ -**	**$ -**	**$ 451,748**
423	TS-8617	Arrow Rte. Widening (Monte Vista to Central)	$ 50,000	$ -	$ -	$ -	$ 50,000
423	TS-8621	Traffic Signal Upgrades	100,000	-	-	-	100,000
		Total Amounts	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 150,000**
426	SA-8801	Street & Alley Program	$ -	$ -	$ -	$ 200,000	$ 200,000
		Total Amounts	**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ 200,000**
640	WT-9048	Reservoir 16 Structural Evaluation	$ 180,850	$ -	$ -	$ -	$ 180,850
640	WT-9049	Citywide Lateral Repl. - Annual	89,994	-	-	-	89,994
640	WT-9050	Citywide Hydrant Repl. - Annual	20,000	-	-	30,000	50,000
640	WT-9052	Waste to Drain Discharge Lines	99,850	-	-	-	99,850
640	WT-9065	Retrofit Designs for Phase 1 Recycled Water Users.	94,950	(50,000)	-	56,000	100,950
640	WT-9079	Mountain Ave. Water Main Repl. (9th St. to Foothill)	923,594	(12,615)	-	-	910,979
640	WT-9080	Local Main Replacement Program 2015/16	300,000	-	-	-	300,000
640	WT-9081	Reservoir 16 Repairs	75,000	-	-	-	75,000
640	WT-9082	Onsite Disinfection Generation (Plant 6 & 7)	31,955	-	-	-	31,955
640	WT-9084	Plant 3 Booster Upgrades	110,000	-	-	-	110,000
640	WT-9086	Mt. View 4 SCADA	55,000	-	(55,000)	-	-
640	WT-9087	PRV Stations - Zones 5/4 & Zone 4/3	249,043	-	-	-	249,043
640	WT-9088	Well Maintenance - Annual	299,644	(3,087)	-	-	296,557
640	WT-9089	Booster & Motor Maintenance	150,000	-	-	-	150,000
640	WT-9090	Reservoir Recoating (#7 (22nd St) & #14)	309,000	-	(309,000)	-	-
640	WT-9094	Greentree Road Water Main	99,834	-	-	-	99,834
640	WT-9095	7th Street Water Main	399,817	-	-	-	399,817
640	WT-9098	14th Street Water Recharge	280,000	-	(260,000)		20,000
640	WT-9099	Mountain Ave. Water Main Repl. (16th to 19th)	1,000,000	(562,735)	-	-	437,265
640	WT-9100	Onsite Disinfection Generation (Plant 5 & 13)	30,000	-	-	220,000	250,000
640	WT-9114	Smart Median Water Efficiency (US Bureau Grant)	65,000	(65,000)	-	-	-
640	WT-9115	14th Street Main Repl. (Euclid to Campus)	500,000	(1,000)	-	-	499,000
640	WT-9116	Water Telemetry System Software Upgrade	150,000	-	(150,000)	-	-
640	WT-9117	Highland Ct. Main Repl. (Campus to 11th Ave.)	250,000	-	(250,000)	-	-

2015-2016 Capital Improvement Projects

Fund	Project No.	Project Name	2014-15 Amended Budget	2014-15 Projected Expenses	Return to Fund Balance	2015-16 New Approp.	2015-16 Adopted Budget
640	WT-9118	Emergency Replacement Switchgear (Plant 4)	75,000	(50,000)	-	-	25,000
640	WT-9665	Well #5 Rehab.	124,259	(102,500)	(21,759)	-	-
640	WT-9119	New Well in Six Basins	-	-	-	400,000	400,000
640	WT-9120	Alley Water Main Replacement	-	-	-	200,000	200,000
640	WT-9121	9th Street Water Main Replacement (3rd Ave. to Campus)	-	-	-	250,000	250,000
640	WT-9122	13th Street Water Main Replacement (Euclid to Campus)	-	-	-	400,000	400,000
640	WT-9123	22nd Street Water Main Replacement (Mountain to Euclid)	-	-	-	550,000	550,000
640	WT-9124	Arrow Hwy. Water Main Replacement (Mountain to San Antonio)	-	-	-	400,000	400,000
640	WT-9125	San Antonio Water Treatment Plant Repairs	-	-	-	300,000	300,000
640	WT-9126	Landscape Conservation Project	-	-	-	200,000	200,000
		Total Amounts	**$ 5,962,790**	**$ (846,937)**	**$ (1,045,759)**	**$ 3,006,000**	**$ 7,076,094**
645	SW-9301	Upland Landfill Post-Closure Plan	$ 10,000	$ -	$ -	$ -	$ 10,000
645	SW-9305	Update Sewer Model	50,000	-	(20,000)	-	30,000
645	SW-9323	Citywide Trenchless Sewer Rehab & CCTV 2013/2014	243,136	(239,000)	(4,136)	-	-
645	SW-9324	Upland Landfill Flare Supplemental Gas Line Installation	300,000	-	-	-	300,000
645	SW-9325	Citywide Sewer Main Replacements 2014/2015 (Hydraulic Deficiencies)	177,755	-	(177,755)	-	-
645	SW-9326	Citywide Sewer Main Replacements 2014/2015 (Root/Debris Obstructions)	300,000	-	(300,000)	-	-
645	SW-9327	Citywide Sewer Rehabilitation 2014/2015	500,000	(4,000)	-	-	496,000
645	SW-9328	Citywide Sewer Rehabilitation 2015/2016 (Hydraulic Deficiencies, Root Intrusion, Structural Manhole Replacements)	-	-	-	600,000	600,000
		Total Amounts	**$ 1,580,891**	**$ (243,000)**	**$ (501,891)**	**$ 600,000**	**$ 1,436,000**
		Totals:	**$ 15,090,300**	**$ (2,068,552)**	**$ (1,675,053)**	**$ 8,881,446**	**$ 20,228,141**

Totals by Fund

204	Gas Tax	$ 3,978,163	$ (278,451)	$ (10,000)	$ 3,135,000	$ 6,824,712
205	Measure I	2,135,263	(585,593)	(24,263)	1,315,000	2,840,407
209	CDBG	228,244	(1,571)	(28,831)	285,595	483,437
420	General Capital Improvements	130,956	(103,000)	-	219,851	247,807
421	Park Acquisition & Development	472,245	(10,000)	(64,309)	120,000	517,936
422	Storm Drain Development	451,748	-	-	-	451,748
423	Street & Traffic Facilities Development	150,000	-	-	-	150,000
426	Street & Alley Repairs	-	-	-	200,000	200,000
640	Water Utility	5,962,790	(846,937)	(1,045,759)	3,006,000	7,076,094
645	Sewer Enterprise	1,580,891	(243,000)	(501,891)	600,000	1,436,000
	Totals:	**$ 15,090,300**	**$ (2,068,552)**	**$ (1,675,053)**	**$ 8,881,446**	**$ 20,228,141**

2015-2016 SCHEDULE OF POSITIONS

	Labor Group	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed
GENERAL GOVERNMENT					
ELECTED/APPOINTED					
MAYOR	ELEC	1.00	1.00	1.00	1.00
COUNCIL	ELEC	4.00	4.00	4.00	4.00
TREASURER	ELEC	1.00	1.00	1.00	1.00
		6.00	6.00	6.00	6.00
ADMINISTRATION					
CITY MANAGER	EXEC	1.00	1.00	1.00	1.00
DEPUTY CITY MANAGER	EXEC	0.00	0.00	0.00	1.00
EXECUTIVE ASSISTANT TO CITY MANAGER	MMGT	2.00	2.00	2.00	1.00
		3.00	3.00	3.00	3.00
GENERAL GOVERNMENT-TOTAL		9.00	9.00	9.00	9.00
ADMINISTRATIVE SERVICES					
CITY CLERK					
ADMINISTRATIVE SERVICES DIRECTOR	EXEC	1.00	1.00	1.00	0.00
DEPUTY CITY CLERK	GENL	0.00	0.00	0.00	1.00
SENIOR ADMINISTRATIVE ASSISTANT	GENL	1.00	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT II	GENL	0.50	0.50	0.50	0.00
ADMINISTRATIVE ASSISTANT III	GENL	0.00	0.00	0.00	1.00
		2.50	2.50	2.50	2.00
FINANCE					
FINANCE MANAGER	MMGT	1.00	1.00	1.00	1.00
ACCOUNTING SUPERVISOR	MMGT	0.00	0.00	1.00	1.00
SENIOR ACCOUNTANT	GENL	1.00	1.00	1.00	1.00
ACCOUNTANT	GENL	1.00	1.00	1.00	1.00
SENIOR ACCOUNTING TECHNICIAN	GENL	3.00	3.00	1.00	1.00
ACCOUNTING TECHNICIAN	GENL	1.00	1.00	3.00	3.00
REVENUE COORDINATOR	GENL	1.00	1.00	1.00	0.00
CUSTOMER SERVICES SUPERVISOR	MMGT	0.00	0.00	0.00	1.00
SENIOR CUSTOMER SERVICE SPECIALIST	GENL	1.00	1.00	0.00	0.00
CUSTOMER SERVICE SPECIALIST II	GENL	4.00	4.00	3.00	3.00
CUSTOMER SERVICE SPECIALIST I	GENL	0.00	0.00	2.00	2.00
BUSINESS LICENSE INSPECTOR	GENL	1.00	1.00	0.00	0.00
BUDGET CLERK	GENL	0.00	0.00	1.00	1.00
		14.00	14.00	15.00	15.00
INFORMATION TECHNOLOGY					
IT MANAGER	MMGT	1.00	1.00	1.00	1.00
IT TECHNICIAN	GENL	1.00	1.00	1.00	2.00
		2.00	2.00	2.00	3.00
HUMAN RESOURCES					
HR MANAGER	MMGT	0.00	0.00	0.00	1.00
SENIOR HR ANALYST	MMGT	1.00	1.00	1.00	1.00
HR ANALYST	MMGT	1.00	1.00	1.00	1.00
HR SPECIALIST	GENL	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT II	GENL	0.75	0.75	0.75	1.00
		3.75	3.75	3.75	5.00
ADMINISTRATIVE SERVICES-TOTAL		22.25	22.25	23.25	25.00

2015-2016 SCHEDULE OF POSITIONS

	Labor Group	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed
DEVELOPMENT SERVICES					
BUILDING AND PLANNING					
DEVELOPMENT SERVICES DIRECTOR	EXEC	1.00	1.00	1.00	1.00
DEVELOPMENT SERVICES MANAGER	MMGT	1.00	1.00	1.00	1.00
DEVELOPMENT SPECIALIST	GENL	1.00	1.00	1.00	1.00
PLANNING MANAGER	MMGT	1.00	1.00	1.00	0.00
SENIOR PLANNER	MMGT	0.00	0.00	0.00	1.00
ASSISTANT PLANNER	MMGT	2.00	2.00	2.00	2.00
SENIOR ADMINISTRATIVE ASSISTANT	GENL	1.00	1.00	1.00	2.00
BUILDING OFFICIAL	MMGT	0.00	1.00	1.00	1.00
BUILDING INSPECTOR I	GENL	0.00	0.00	0.00	1.00
BUILDING INSPECTOR II	GENL	2.00	2.00	2.00	2.00
PLANS EXAMINER	GENL	1.00	1.00	1.00	1.00
COUNTER TECHNICIAN	GENL	0.00	1.00	1.00	1.00
		10.00	12.00	12.00	14.00
CODE ENFORCEMENT					
CODE ENFORCEMENT OFFICER	GENL	3.00	3.00	3.00	0.00
HOUSING / SUCCESSOR AGENCY					
HOUSING COORDINATOR	GENL	1.00	1.00	1.00	1.00
		1.00	1.00	1.00	1.00
DEVELOPMENT SERVICES-TOTAL		14.00	16.00	16.00	15.00
PUBLIC WORKS					
PUBLIC WORKS - ADMINISTRATION					
PUBLIC WORKS DIRECTOR	EXEC	1.00	1.00	1.00	1.00
DEPUTY PW DIRECTOR	MMGT	1.00	1.00	1.00	0.00
OPERATIONS MANAGER	MMGT	0.00	0.00	0.00	1.00
SENIOR ADMINISTRATIVE ASSISTANT	GENL	0.00	0.00	0.00	1.00
ADMINISTRATIVE ASSISTANT II	GENL	2.00	2.00	2.00	1.00
		4.00	4.00	4.00	4.00
PUBLIC WORKS - OPERATIONS					
FACILITIES & FLEET MAINT. SUPERINTENDENT	MMGT	1.00	1.00	0.00	0.00
FACILITIES SPECIALIST	GENL	2.00	2.00	2.00	2.00
CUSTODIAN	GENL	2.00	2.00	2.00	3.50
LEAD EQUIPMENT MECHANIC	GENL	1.00	1.00	1.00	1.00
EQUIPMENT MECHANIC II	GENL	2.00	2.00	2.00	2.00
INVENTORY SPECIALIST	GENL	1.00	1.00	1.00	1.00
OPERATIONS MAINT. SUPERINTENDENT	MMGT	1.00	1.00	1.00	0.00
MAINTENANCE SUPERVISOR	MMGT	0.00	0.00	0.00	1.00
MAINTENANCE CREW LEAD	GENL	3.00	3.00	3.00	3.00
MAINTENANCE WORKER II	GENL	10.00	10.00	10.00	10.00
		23.00	23.00	22.00	23.50
PUBLIC WORKS - CAPITAL PROJECTS					
PRINCIPAL ENGINEER	MMGT	1.00	1.00	1.00	0.00
ENGINEERING MANAGER	MMGT	0.00	0.00	0.00	1.00
SENIOR ENGINEER	MMGT	1.00	1.00	1.00	1.00
ASSOCIATE ENGINEER	MMGT	1.00	1.00	1.00	1.00
ENGINEERING TECHNICIAN	GENL	0.50	0.00	0.00	0.00
SR PUBLIC WORKS INSPECTOR	GENL	1.00	1.00	1.00	1.00
PUBLIC WORKS INSPECTOR II	GENL	1.00	1.00	1.00	1.00
WATER UTILITY INSPECTOR II	GENL	1.00	1.00	1.00	1.00
		6.50	6.00	6.00	6.00

2015-2016 SCHEDULE OF POSITIONS

	Labor Group	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed
PUBLIC WORKS-CON'T					
TRAFFIC ENGINEERING					
PRINCIPAL ENGINEER	MMGT	1.00	0.00	1.00	1.00
ASSISTANT ENGINEER	MMGT	0.00	1.00	1.00	1.00
ASSOCIATE ENGINEER	MMGT	1.00	1.00	0.00	0.00
ENGINEERING TECHNICIAN	GENL	0.50	0.00	0.00	0.00
COUNTER TECHNICIAN	GENL	0.00	1.00	1.00	1.00
		2.50	3.00	3.00	3.00
PUBLIC WORKS - SEWER					
ENVIRONMENTAL QUALITY ADMINISTRATOR	MMGT	1.00	1.00	1.00	1.00
ASSOCIATE ENGINEER	MMGT	1.00	1.00	1.00	1.00
ASSISTANT ENGINEER	MMGT	1.00	1.00	1.00	1.00
SENIOR ENVIRONMENTAL CONTROL TECHNICIAN	GENL	1.00	1.00	1.00	1.00
		4.00	4.00	4.00	4.00
PUBLIC WORKS - WATER					
UTILITIES OPERATIONS MANAGER	MMGT	1.00	1.00	1.00	1.00
WATER CONSERVATION SPECIALIST	GENL	1.00	1.00	1.00	1.00
WATER DISTRIBUTION SUPERVISOR	MMGT	1.00	1.00	1.00	1.00
GIS/CADD TECHNICIAN	GENL	1.00	1.00	1.00	1.00
WATER SYSTEMS OPERATOR CHIEF	GENL	1.00	1.00	1.00	1.00
WATER SYSTEMS OPERATOR IV	GENL	4.00	4.00	2.00	2.00
WATER SYSTEMS OPERATOR II	GENL	0.00	0.00	1.00	1.00
WATER SYSTEMS OPERATOR I	GENL	0.00	0.00	1.00	1.00
LEAD WATER UTILITY WORKER V	GENL	1.00	1.00	1.00	1.00
LEAD WATER UTILITY WORKER III	GENL	1.00	1.00	1.00	1.00
WATER UTILITY WORKER V	GENL	0.00	0.00	1.00	1.00
WATER UTILITY WORKER IV	GENL	1.00	1.00	1.00	1.00
WATER UTILITY WORKER III	GENL	1.00	1.00	0.00	0.00
WATER UTILITY WORKER II	GENL	4.00	4.00	4.00	4.00
MAINTENANCE WORKER II	GENL	4.00	4.00	4.00	4.00
SENIOR WATER METER TECHNICIAN	GENL	1.00	1.00	1.00	1.00
WATER METER TECHNICIAN	GENL	2.00	2.00	2.00	2.00
		24.00	24.00	24.00	24.00
PUBLIC WORKS-TOTAL		64.00	64.00	63.00	64.50
FIRE					
FIRE CHIEF	EXEC	1.00	1.00	1.00	1.00
DEPUTY FIRE CHIEF	FRMG	0.00	0.00	2.00	2.00
BATTALION CHIEF	FRMG	3.00	3.00	1.00	1.00
FIRE CAPTAIN	FRSW	13.00	12.00	12.00	12.00
FIRE ENGINEER	FRSW	12.00	12.00	12.00	12.00
FIRE FIGHTER	FRSW	12.00	12.00	12.00	12.00
FLIGHT PARAMEDIC	GENL	2.00	2.00	2.00	2.00
NURSE	GENL	4.00	4.00	4.00	4.00
FIRE INSPECTOR/INVESTIGATOR	GENL	2.00	2.00	2.00	1.00
DEPUTY FIRE MARSHAL	GENL	0.00	0.00	0.00	1.00
SENIOR ADMINISTRATIVE ASSISTANT	GENL	0.00	0.00	0.00	1.00
ADMINISTRATIVE ASSISTANT I	GENL	1.00	1.00	1.00	0.00
FIRE-TOTAL		50.00	49.00	49.00	49.00

2015-2016 SCHEDULE OF POSITIONS

	Labor Group	2012-13 Actual	2013-14 Actual	2014-15 Adopted	2015-16 Proposed
POLICE					
CHIEF OF POLICE	EXEC	1.00	1.00	1.00	1.00
POLICE CAPTAIN	PDCP	1.00	1.00	2.00	2.00
POLICE LIEUTENANT	PD - MMGT	5.00	5.00	4.00	4.00
POLICE SERGEANT	PD - MMGT	8.00	8.00	8.00	8.00
POLICE DETECTIVE	PDSW	9.00	9.00	9.00	9.00
POLICE OFFICER	PDSW	46.00	46.00	46.00	46.00
POLICE DISPATCH SUPERVISOR	MMGT	1.00	1.00	1.00	1.00
POLICE DISPATCHER II	GENL	12.00	12.00	12.00	12.00
FORENSIC SPECIALIST	GENL	1.00	1.00	1.00	1.00
SENIOR ADMINISTRATIVE ASSISTANT	GENL	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT II	GENL	0.50	0.50	0.50	1.00
POLICE RECORDS SPECIALIST II	GENL	7.00	7.00	6.00	6.00
POLICE RECORDS SPECIALIST I	GENL	0.00	0.00	1.00	1.00
CODE ENFORCEMENT OFFICER	GENL	0.00	0.00	0.00	3.00
POLICE-TOTAL		92.50	92.50	92.50	96.00
COMMUNITY SERVICES					
LIBRARY					
PRINCIPAL LIBRARIAN	MMGT	2.00	2.00	2.00	0.00
SENIOR LIBRARIAN	MMGT	1.00	1.00	0.50	0.00
LITERACY COORDINATOR	GENL	1.00	1.00	1.00	0.00
SENIOR LIBRARY ASSISTANT	GENL	2.00	2.00	2.00	0.00
LIBRARY TECHNICIAN	GENL	2.00	2.00	2.00	0.00
LIBRARY ASSISTANT	GENL	0.75	0.75	0.75	0.00
SENIOR LIBRARY CLERK	GENL	1.50	1.50	1.50	0.00
LIBRARY CLERK	GENL	1.25	1.25	1.25	0.00
LIBRARY MONITOR	GENL	0.75	0.75	0.75	0.00
SENIOR ADMINISTRATIVE ASSISTANT	GENL	1.00	1.00	1.00	0.00
		13.25	13.25	12.75	0.00
RECREATION AND COMMUNITY SERVICES					
COMMUNITY SERVICES DIRECTOR	EXEC	1.00	1.00	1.00	1.00
RECREATION COORDINATOR	GENL	3.00	3.00	3.00	3.00
ADMINISTRATIVE ASSISTANT III	GENL	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT II	GENL	1.00	1.00	1.00	1.00
CUSTODIAN	GENL	1.50	1.50	1.50	0.00
		7.50	7.50	7.50	6.00
COMMUNITY SERVICE-CON'T					
ANIMAL SERVICES					
ANIMAL SERVICES SUPERVISOR	MMGT	1.00	1.00	1.00	1.00
ANIMAL CONTROL OFFICER	GENL	3.00	3.00	3.00	3.00
ANIMAL SHELTER ATTENDANT II	GENL	3.00	3.00	2.00	2.00
ANIMAL SHELTER ATTENDANT I	GENL	0.00	0.75	1.00	1.00
		7.00	7.75	7.00	7.00
COMMUNITY SERVICES-TOTAL		27.75	28.50	27.25	13.00
GRAND TOTAL		**279.50**	**281.25**	**280.00**	**271.50**