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## Description of Entity

The City of Fontana was incorporated on June 25, 1952, under the laws of the State of California and enjoys all the rights and privileges applicable to a General Law City. It operates under a Council-Manager form of government, and currently provides a wide variety of services to its citizens, including police, public services, community development, general administrative and other services. As required by generally accepted accounting principles, the City's financial statements present the City of Fontana (the primary government) and its component units. The component units discussed below are included in the reporting entity on a blended basis because their governing bodies are the same as the primary government and because of their operational or financial relationship with the City of Fontana.

### **Blended Component Units:**

The **Fontana Industrial Development Authority** was established February 3, 1981, pursuant to Government Code Section 91500 of the State of California for the purpose of encouraging and financing industrial development within areas of the City of Fontana. There was no activity for the year being reported therefore the Fontana Industrial Development Authority is not presented in this report.

The **Fontana Public Financing Authority** was established on May 2, 1989, pursuant to Government Code Section 6500 of the State of California (Joint Exercise of Powers). Its purpose is to assist in the financing of capital improvements and working capital requirements of the City and any other eligible local agencies.

The **Fontana Housing Authority** was established May 3, 1994, pursuant to Government Code Section 34240 of the State of California for the purpose of rehabilitating and increasing the low- and moderate-income housing stock in the City of Fontana.

The **Fontana Community Foundation** was established on April 27, 2005, pursuant to Section 501(c)(3) of the Internal Revenue Code of 1986 for the purpose of aiding and assisting in the implementation, improvement and maintenance of public services that preserve and promote the health and welfare and education of local citizenry of the City of Fontana.

The **Fontana Fire Protection District** was established on July 1, 2008 pursuant to the State of California Health and Safety Code Section 13800 for the purpose of providing fire suppression, emergency medical, fire prevention and education services within the city limits and the unincorporated area within the District's Sphere of Influence.

## Basis of Accounting

The City consists of many entities, each with a separate function and legal restrictions on the use of resources. In a public sector, a city government may have a variety of “funds” that provide the basis for separately recording the financial data related to a specific entity. A fund is an accounting entity with a set of self-balancing accounting records. Each fund has been established because of some restriction on the use of resources received by that fund.

The City uses the modified accrual basis for accounting and budgeting of governmental fund types which include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

The City’s proprietary fund types (the Enterprise Funds and the Internal Service Fund) use the accrual basis of accounting and budgeting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized in the period incurred. Both governmental and proprietary fund types are subject to appropriation by City Council.

The management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. The internal controls in existence within the City’s system are sufficient to ensure, in all material aspects, both the safety of the City’s assets and the accuracy of the financial record keeping system.

## Fund Types

### Governmental Fund Types

**General Fund** is the general operating fund of the City. It is used to account for all the general revenue of the City not specifically levied or collected for other City funds and for expenditures related to the rendering of general services by the City. This is the largest operating fund in the City.

**Other General Funds** have been established to set aside financial resources for specific purposes and are funded by transfers from the General Fund based on need.

**Special Revenue Funds** are used to account for revenues derived from specific sources which are required by law or administrative regulation to be accounted for in separate funds.

**Debt Service Funds** are used to account for the accumulation of resources for, and the payment of, the City's general long-term debt obligations, including principal, interest and related costs.

**Capital Project Funds** are used to account for financial resources used for the acquisition or construction of major capital facilities.

## Proprietary Fund Types

**Enterprise Funds** are used to account for City operations that are financed and operated in a manner similar to private business enterprises. The costs of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges.

**Internal Service Funds** are used to account for the financing of goods and services provided by one department to other departments within the City on a cost reimbursement basis.

## Fiduciary Fund Types

**Trust & Agency Funds** are used to account for assets held by the City as an agent for individuals and other governmental units in a fiduciary capacity. Disbursements from these funds are made in accordance with fiscal agreements or the applicable legislative requirements for each fund.

## Account Groups

The **General Long-Term Debt Account Group** is used to account for the City's outstanding long-term liabilities that are expected to be paid from future revenues of the governmental funds.

The **General Fixed Asset Account Group** is used to account for all of the City's fixed assets except those accounted for in the proprietary funds. These assets are not financial resources available for expenditure.

# Appendices

# Financial Structure

The City of Fontana's financial system is organized around a structure that is commonly found in most public agencies. The City maintains this type of formal structure to maintain accountability over the assets and other financial resources for which it has control.

## Fund

Each Fund represents a self-balancing group of accounts that allow for the proper segregation of the City's financial resources. For example, the General Fund accounting structure accumulates and tracks funds collected for the purpose of providing services that fulfill the general government role of the City.

## Department

The functions carried out by the City are organized by Department. The leadership and staff assigned to each department are charged with carrying out these assigned functions.

## Division

In certain cases, functions carried out by a particular department are numerous and diverse. In these instances, the department is further organized by divisions as reflected in the various departmental organization charts.

## Budget Unit

The Budget Unit is used within the City's financial system to identify a division or program area with a department. A department can have one or more cost centers assigned to it in order to capture costs for each separate function.

## Object Code

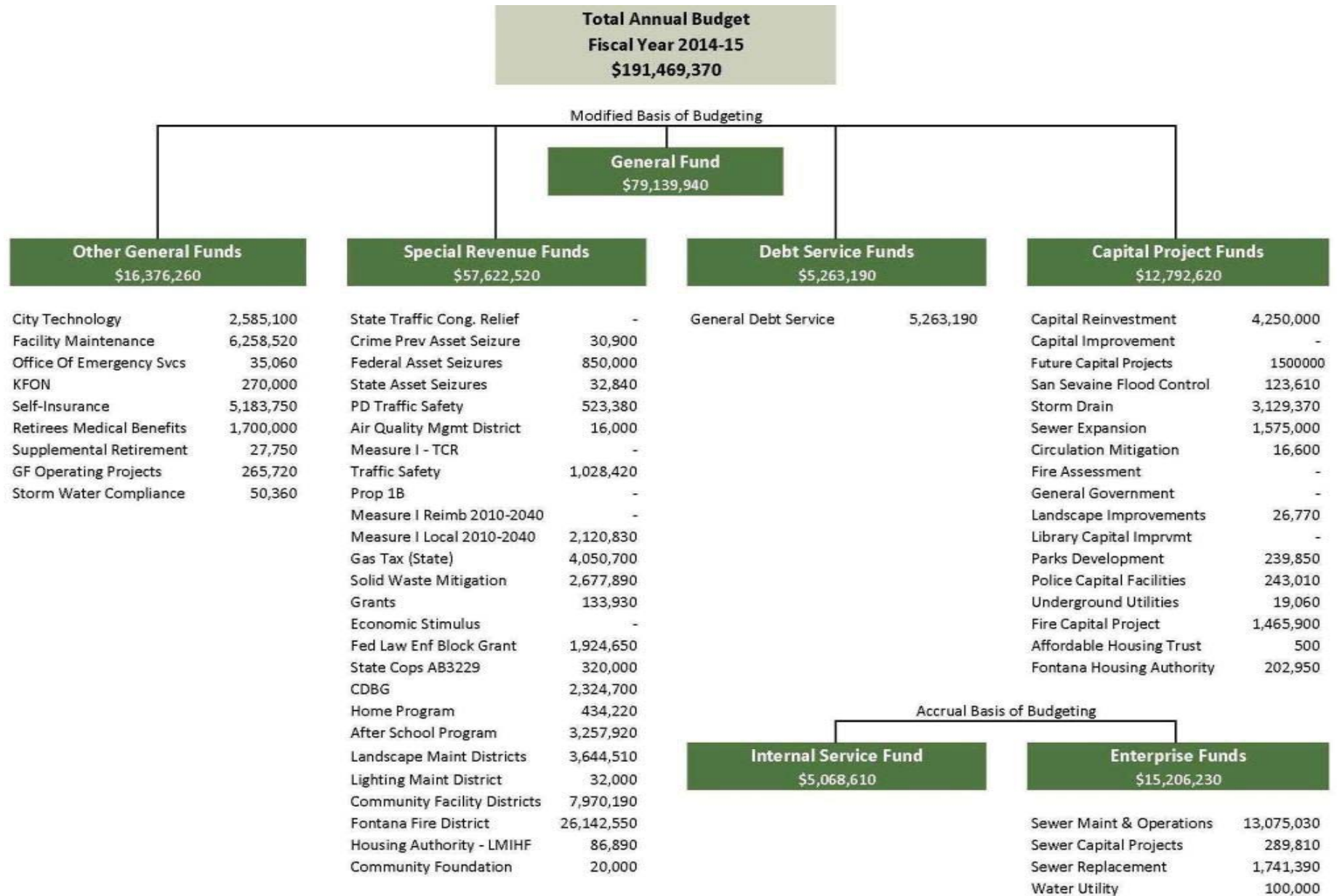
The basis unit of the City's financial system is the object code. Its purpose is to provide a means of separating each type of cost from another.



The City Council adopts the City-wide Operating Budget at the Department level.

# Appendices

# Financial Structure



## **Budgeting Policy**

- The City will adopt an annual budget for the fiscal year beginning July 1 no later than June 30 of the same year.
- The adopted budget will be balanced with current year operating expenditures fully funded by current year revenues and identified undesignated/unreserved fund balance.
- Fund balance reserves will be used only for non-recurring expenditures such as capital projects and not for on-going operations.
- Long-term debt will be used for capital improvements or special projects that cannot be financed from current revenues.
- The City Manager is authorized to implement programs as approved in the adopted budget.
- The City Manager may transfer appropriations between divisions, projects and programs within the same department and fund in order to implement the adopted budget.
- The City Manager is authorized to carry over appropriations into the next fiscal year, reporting them to the City Council in the First Quarter Budget Report.
- The City Manager is authorized to close projects and return any unused portion to fund balance.
- Quarterly budget reports will be presented to the City Council to provide information on the status of the City's financial condition.

## **Capital Improvement Policy**

- Capital projects involve the purchase or construction of major fixed assets such as land, buildings or permanent improvements including additions, replacements and major alterations having a long life expectancy and costing \$10,000 or more.
- Capital projects will be funded from the General Fund using a 10% minimum guide of recurring appropriations when possible.
- Capital projects may be funded from other funds provided it is an appropriate use and there is sufficient fund balance.
- The City will identify the estimated costs and potential funding sources for each capital project prior to its submittal to the City County for approval.
- The City will coordinate the development of the Seven-Year Capital Improvement Program (CIP) with the development of the annual Operating Budget.

## **Revenue Policy**

- The City will encourage diversified revenue that is locally generated to shelter it from fluctuations in any one revenue source.
- The City will follow an aggressive policy of auditing and collecting all locally generated taxes.
- The City will establish and maintain all user charges and fees based on the cost of providing services.

## Purchasing Policy

|                          |                      |                                         |
|--------------------------|----------------------|-----------------------------------------|
| Purchasing Limits:       | Less than \$2,500    | No bid necessary, may use CalCard       |
|                          | \$2,501 to \$10,000  | Minimum of three (3) telephone quotes   |
|                          | \$10,001 to \$25,000 | Minimum of three (3) written quotes     |
|                          | More than \$25,000   | Formal bid                              |
| Contract Signing Limits: | \$5,000 or less      | Deputy City Manager                     |
|                          | \$25,000 or less     | City Manager                            |
|                          | \$25,001 or more     | City Manager with City Council approval |

In April 2009, the City adopted the California Uniform Construction Cost Accounting Act which provides the advantage of a streamlined awards process, as well as reductions in advertising to reporting paperwork.

- Projects of \$30,000 or less may be performed by the agency's own workforce, negotiated contract or purchase order; and
- Projects of \$125,000 or less may be contracted by informal procedures.

## Reserve Policy

Adequate reserve levels are a necessary component of the City's overall financial management strategy. It is the responsibility of the City Council to maintain a sufficient level of reserve funds to provide for the orderly provision of services to the citizens of the City of Fontana. The City Council has the authority to decide the circumstances under which the reserves can be used. The City Manager and the Management Services Director may, from time to time, make recommendations as to the level of reserve funds necessary for prudent fiscal management. Reserve levels shall be reviewed at least annually during the budget process to ensure that they are consistent with the conditions faced by the City.

- **Contingency Reserve.** The City will maintain a contingency reserve of at least 15% of the appropriate operating expenditures (excluding transfers out) adopted at the beginning of the fiscal year, which would be sufficient to finance operations for a period of two months. The primary purpose of this reserve is to protect the City's ability to provide ongoing services to its citizens in the case of an unanticipated event.
- **Economic Uncertainty Reserve.** The City will maintain an economic uncertainty reserve of at least 10% of the budgeted recurring revenues (excluding transfers in and development-related revenue) adopted at the beginning of the fiscal year. The primary purpose of this reserve is to avoid the need for service level reductions in the event an economic downturn causes



revenues to come in lower than budget. This reserve may be increased from time to time in order to address specific anticipated revenue shortfalls (state actions, etc.).

- **PERS Reserve.** The City will maintain a PERS (Public Employees' Retirement System) reserve in order to smooth out fluctuations in PERS rates. The reserve will be funded by funding the PERS employer contributions at the average normal rate over the prior nine years (16% for miscellaneous employees and 34% for safety employees). Budgeted contributions that exceed actual contributions will increase the reserve amount; actual contributions that exceed the budgeted contributions will decrease the reserve amount.
- **Expenditure Control Budget Reserve.** Expenditure control budgeting (ECB) provides an incentive for departments to achieve efficiencies in providing funded service levels. At the end of each year, costs savings are calculated on a department-by-department basis and 50% of that amount is reserved on a departmental basis for one-time expenditures in future years. The use of ECB funds is subject to City Council approval.
- **Other Designations and Reserves.** In addition to those already identified, fund balance levels will be sufficient to fund other reserves and designations required by contractual obligations, state law, or general accepted accounting principles (GAAP).
- **Other General Funds.** Similar to reserves, "Other General Funds" have been established to set aside financial resources for specific purposes and are funded by transfers from the General Fund based on need:
  - Fund 102 City Technology
  - Fund 103 Facility Maintenance
  - Fund 104 Office of Emergency Services
  - Fund 105 Government Access/KFON
  - Fund 106 Self Insurance
  - Fund 107 Retiree Medical Benefits
  - Fund 108 Supplemental Retirement Plan
  - Fund 109 Grant Administration
  - Fund 110 General Fund Operating Projects
  - Fund 125 Storm Water Compliance

## Investment Policy

The Investment Policy shall be reviewed annually to ensure its consistency with the overall objectives of the City and its relevance to current law and financial and economic trends, and submitted to the City Council for adoption in January. The policy applies to all funds and investment activities under the direct authority of the City. Financial assets held and invested by trustees or fiscal agents are subject to the regulations established by the State of California pertaining to investments by local agencies as well as the related bond indentures.

Cash management and investment transactions are the responsibility of the Management Services Director or designee. Criteria for selecting investments in order of priority are safety, liquidity and yield. The City operates its pooled cash investments under the "Prudent Person Rule." Under the provisions of the City's investment policy and in accordance with Section 53601 of the California Government Code, the City may invest in the following types of investments:

- State Treasurer's Local Agency Investment Fund (LAIF)
- Corporate Obligations (medium-term notes and bonds)
- U.S. Government Securities
- Mutual Funds
- Bankers' Acceptances

- Mortgage Pass-Through Securities (FHLMC or FNMA)
- Commercial Paper
- Certificates of Deposit
- Negotiable Certificates of Deposit
- Investment Contracts

In order to minimize the impact of market risk, it is the intent that all investments will be held to maturity. In order to implement this policy, the following guidelines will be used:

**Liquidity.** Approximately 10% of the portfolio shall be held in short-term investments (less than 12 months) as insufficient liquidity could cause the premature sales of a security at a price below the original investment cost.

**Average Weighted Maturity.** The average weighted maturity of the portfolio should not exceed two and one-half years.

**Duration.** The target duration of the portfolio shall be two years.

**Diversification of Maturities.** Projected cash flow requirements are the primary factor to be used in determining investment maturity terms. After cash flow needs have been met, yield considerations will be the next factor used in determining maturity terms, with the expectation that longer maturity periods will generally yield greater returns. However, the City will diversify its investments by maturity in order to avoid over concentration (in excess of 25%) in a specific maturity sector.

**Sale of Securities.** Investments may be sold prior to maturity for cash flow or appreciation purposes. However, no investment shall be made based solely on earnings anticipated from capital gains.

**Maximum Maturity.** As previously stated, the maximum maturity term of any investment shall not exceed five (5) years unless prior express authority from Council has been granted.

The Management Services Department shall prepare and submit a monthly investment report to the City Council within 30 days after the end of the reporting period.

## ***Cost Allocation Policy***

The Cost Allocation Plan is a basic information tool in a number of financial and budgetary decision making situations. The Cost Allocation Plan can be used to identify indirect costs incurred by the City in administering and providing support services to special projects, funds and contracts. By identifying total project costs, the Cost Allocation Plan can be used to determine the level of support and to reimburse the General Fund for the indirect costs incurred.

As with any allocation process, the bases must be: (1) reasonable and consistently applied, (2) supported by accurate and current data, (3) appropriate to the particular cost being distributed, and (4) must result in an accurate measure of the benefits provided to each activity of the organization.

# Appendices

# Constitutional Spending Limit

The voters of California, during a special election in 1979, approved Article XIII(B) of the California State Constitution which provides that the City's annual appropriations be subject to certain state limitations. This appropriations limit is often referred to as the GANN Limit.

In 1980 the State Legislature added Section 9710 to the Government Code providing that the governing body of each local jurisdiction must establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year is equal to the previous year's limit adjusted for population changes and the changes in the US Consumer Price Index (or California per capital personal income, if smaller). The necessary statistical information is provided each year by the California Department of Finance.

The City's limitation is calculated each year and established by a resolution of the City Council as part of the annual Operating Budget process.

Using the population and per capita personal income data provided by the California Department of Finance, the City's appropriation limit for Fiscal Year 2014-15 is \$213,807,388. Appropriations subject to the limitation in the 2014-15 Operating Budget total \$76,245,730, which is \$137,561,658 or 64% less than the computed allowable limit.

The Article XIII(B) limitation is not a restricting factor for the City of Fontana, but will be monitored annually and budget adjustments recommended if they are required in future years.

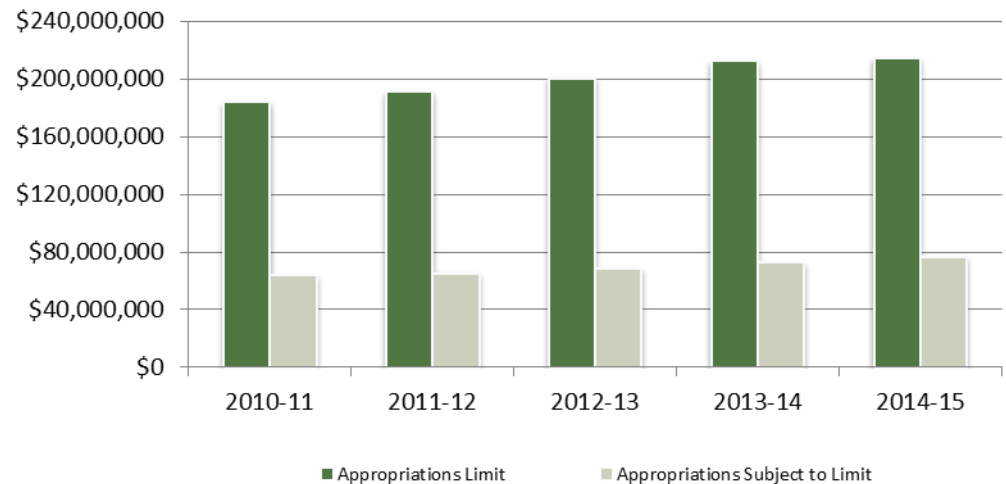
## Appropriations Limit

|                                   |                             |
|-----------------------------------|-----------------------------|
| 2013-14 Appropriations Limit      | \$212,215,770               |
| 2014-15 Adjustment Factors:       |                             |
| Population (0.98)                 | 1.0098                      |
| Per capita income change (-0.23%) | 0.9977                      |
| Total adjustment                  | <u>1.0075</u>               |
| 2014-15 Appropriations Limit      | <u><u>\$213,807,388</u></u> |

## Appropriations Subject to Limit

|                                         |                            |
|-----------------------------------------|----------------------------|
| Proceeds of taxes                       |                            |
| Less: qualified capital outlay          |                            |
| Appropriations subject to limit         | <u><u>\$76,245,730</u></u> |
| Percentage of Appropriations Limit used | 36%                        |

## Five-Year History of Appropriations Limit



Since the City has no single, comprehensive debt policy statement, State law pertaining to local government debt and past City debt transactions serve as a de facto policy. Pursuant to State of California Government Code Section 43605, the City's legal bonded indebtedness shall not exceed 15% of the assessed value of all real and personal property in the City. This code section, however, does not apply to bonded indebtedness of the former Fontana Redevelopment Agency. As of June 30, 2013, the City had bonded indebtedness of \$54,285,000 against its debt limit of \$2,039,441,647, leaving a legal debt margin of \$1,985,156,647. The percentage of the legal debt limit authorized is 2.69%.

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE  
AND NET GENERAL BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS

| Fiscal<br>Year | Population | Assessed<br>Value | General<br>Bonded<br>Debt | Ratio of<br>General Bonded<br>Debt to<br>Assessed Value | General Bonded<br>Debt Per Capita |
|----------------|------------|-------------------|---------------------------|---------------------------------------------------------|-----------------------------------|
| 2012/2013      | 200,974    | \$13,596,277,647* | \$54,825,000              | 0.40%                                                   | \$273                             |
| 2011/2012      | 199,898    | 4,449,513,025     | 57,040,000                | 1.28%                                                   | 285                               |
| 2010/2011      | 198,456    | 4,439,875,114     | 59,160,000                | 1.33%                                                   | 298                               |
| 2009/2010      | 190,356    | 4,548,702,154     | 55,770,000                | 1.23%                                                   | 293                               |
| 2008/2009      | 189,021    | 5,060,047,199     | 57,725,000                | 1.14%                                                   | 305                               |
| 2007/2008      | 188,498    | 4,513,150,799     | 59,685,000                | 1.32%                                                   | 317                               |
| 2006/2007      | 181,640    | 3,335,536,689     | 20,355,000                | 0.61%                                                   | 112                               |
| 2005/2006      | 165,462    | 2,848,732,276     | 21,560,000                | 0.76%                                                   | 130                               |
| 2004/2005      | 160,015    | 2,574,078,524     | 22,735,000                | 0.88%                                                   | 142                               |
| 2003/2004      | 154,789    | 2,356,507,874     | 23,870,000                | 1.01%                                                   | 154                               |

\*Due to the dissolution of the Redevelopment Agency on January 31, 2012, total assessed value for the City is no longer reduced by the incremental value of the redevelopment project areas.

# Appendices

# Long-Term Debt

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions. The following is a summary of changes in Long-Term Debt of the City for the Fiscal Year ended June 30, 2013:

|                                  | Balance<br>June 30, 2012 | Additions                | Retirements         | Balance<br>June 30, 2013 | Amounts<br>Due Within<br>One Year | Amounts<br>Due in More<br>Than One Year |
|----------------------------------|--------------------------|--------------------------|---------------------|--------------------------|-----------------------------------|-----------------------------------------|
| <b>Governmental Activities:</b>  |                          |                          |                     |                          |                                   |                                         |
| Lease Revenue Bonds              | \$57,040,000             | -                        | \$2,215,000         | \$54,285,000             | \$2,335,000                       | \$52,490,000                            |
| Claims and judgments             | 10,274,380               | 4,517,849                | 3,979,370           | 10,812,859               | 4,187,928                         | 6,624,931                               |
| Compensated absences             | 6,500,583                | 5,351,597                | 5,461,139           | 6,391,041                | 5,369,113                         | 1,021,928                               |
| Other post-employment benefits   | 11,444,942               | 5,397,986                | 1,748,517           | 15,094,411               | -                                 | 15,094,411                              |
| Total                            | <u>\$85,259,905</u>      | <u>\$15,267,432</u>      | <u>\$13,404,026</u> | <u>\$87,123,311</u>      | <u>\$11,892,041</u>               | <u>\$75,231,270</u>                     |
|                                  |                          | Unamortized bond premium |                     | 602,203                  |                                   | 602,203                                 |
|                                  |                          |                          |                     | <u>\$87,725,514</u>      |                                   | <u>\$75,833,473</u>                     |
| <b>Business-Type Activities:</b> |                          |                          |                     |                          |                                   |                                         |
| Compensated absences             | \$169,197                | \$223,194                | \$203,812           | \$188,579                | \$158,425                         | \$30,154                                |
| Loans payable                    | 13,697,898               | -                        | 735,293             | 12,962,605               | 748,504                           | 12,214,101                              |
|                                  | <u>\$13,867,095</u>      | <u>\$223,194</u>         | <u>\$939,105</u>    | <u>\$13,151,184</u>      | <u>\$906,929</u>                  | <u>\$12,244,255</u>                     |
|                                  |                          |                          |                     | <u>\$100,876,698</u>     |                                   | <u>\$88,077,728</u>                     |

## ***Lease Revenue Bonds***

The 2003 Lease Revenue Bonds (Police Facilities Refunding Project) were issued to refund the 1993 Certificates of Participation, Police Facilities Project. Principal and interest payments are made from the lease income. The bonds pay interest semi-annually at rates ranging from 2.5% to 4.25%, with a final maturity in March 2016. The principal balance as of June 30, 2013 was \$2,105,000.

The 2007 Lease Revenue Bonds were issued to refund the 1999 Certificates of Participation (Empire Center Project) and to finance certain capital improvements. Principal and interest payments are made from the lease income. The bonds pay interest semi-annually at rates ranging from 4.5% to 5.25%, with a final maturity in September 2037. The balance as of June 30, 2013 was \$47,300,000.

The 2010 Lease Revenue Bonds were issued to fund a portion of the construction of Fire Station No. 71. Principal and interest payments are made from the lease income. The bonds pay interest semi-annually at rates ranging from 5.721% to 8.413%, with a final maturity in September 2042. The bonds were issued as Taxable Recovery Zone Economic Development Bonds pursuant to the American Reinvestment and Recovery Act (ARRA) on December 8, 2011, and thus entitled to a 45% Federal rebate of interest costs. The balance as of June 30, 2013 was \$5,420,000.

## ***Loans Payable***

In March 2007, the City received approval from the State of California Water Resources Control Board for the San Bernardino Trunk Sewer Project. The Project was being funded by the State Revolving Fund on a reimbursement basis for construction costs incurred in relation to the project. The project was done in three phases, with each of the three phases being funded by a separate loan from the State Revolving Fund. The loans will be repaid in twenty annual installments that commenced in the fiscal year ended June 30, 2011. The principal balance as of June 30, 2013 was \$12,962,605.

## ***Other Bond Programs***

The City has entered into a number of bond programs to provide low-interest financing for various developments within the City. Although the City has arranged these financing programs, these debts are not payable from any revenues or assets of the City. Neither the faith or credit, nor the taxing power of the City, or any political subdivision of the City, is pledged to repay the indebtedness. Generally, the bondholders may look only to assets held by trustees for security on the indebtedness. Accordingly, these debts do not constitute an obligation of the City.

**Summary of Debt Service Requirements as of June 30, 2013**

| Year<br>Ending<br>June 30,    | Lease<br>Revenue<br>Bonds | Loans<br>Payable    | Total                |
|-------------------------------|---------------------------|---------------------|----------------------|
| 2014                          | \$5,237,744               | \$984,819           | \$6,222,563          |
| 2015                          | 5,240,331                 | 984,818             | 6,225,149            |
| 2016                          | 5,236,621                 | 984,819             | 6,221,440            |
| 2017                          | 4,481,074                 | 984,818             | 5,465,892            |
| 2018                          | 4,475,829                 | 984,819             | 5,460,648            |
| 2019-2023                     | 21,097,042                | 4,924,092           | 26,021,134           |
| 2024-2028                     | 15,785,640                | 4,924,090           | 20,709,730           |
| 2029-2033                     | 15,755,240                | 213,179             | 15,968,419           |
| 2034-2038                     | 15,666,861                |                     | 15,666,861           |
| 2039-2043                     | 2,418,318                 |                     | 2,418,318            |
|                               | <u>\$95,394,700</u>       | <u>\$14,985,454</u> | <u>\$110,380,154</u> |
| Less: interest                | 40,569,700                | 2,022,849           | 42,592,549           |
| Add: unamortized bond premium | <u>602,206</u>            | <u>0</u>            | <u>602,203</u>       |
|                               | <u>\$55,427,203</u>       | <u>\$12,962,605</u> | <u>\$68,389,808</u>  |
|                               |                           |                     | <u>32,486,890</u>    |
|                               |                           |                     | <u>\$100,876,698</u> |



**Schedule of Payments on Long-Term Bond Debt  
Fiscal Year 2014-15**

| <b>Due Date</b> | <b>Fund</b> | <b>Description</b>                         | <b>Principal</b>      | <b>Interest</b>       | <b>Total</b>          |
|-----------------|-------------|--------------------------------------------|-----------------------|-----------------------|-----------------------|
| 09/01/14        | 501         | 2003 Lease Revenue Bonds (Police Facility) | \$ -                  | \$ 31,262.50          | \$ 31,262.50          |
| 09/01/14        | 501         | 2007 Lease Revenue Bonds                   | 1,725,000.00          | 1,163,206.25          | 2,888,206.25          |
| 09/01/14        | 501         | Fire Station No. 71 LRBs <sup>(1)</sup>    | 25,000.00             | 222,617.00            | 247,617.00            |
| 03/01/15        | 501         | 2003 Lease Revenue Bonds (Police Facility) | 700,000.00            | 31,262.50             | 731,262.50            |
| 03/01/15        | 501         | 2007 Lease Revenue Bonds                   | -                     | 1,120,081.25          | 1,120,081.25          |
| 03/01/15        | 501         | Fire Station No. 71 LRBs <sup>(1)</sup>    | -                     | 221,901.88            | 221,901.88            |
|                 |             |                                            | <u>\$2,450,000.00</u> | <u>\$2,790,331.38</u> | <u>\$5,240,331.38</u> |

<sup>(1)</sup> Interest is offset by 45% Federal subsidy for ARRA Taxable Recovery Zone Bonds

# ***Appendices***

# ***Employee Compensation and Benefits***

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## ***Full-Time Employees***

One of the City's financial policies is to "pay competitive market level compensation to our employees." Salary survey comparison cities include Rialto, Corona, Chino, Ontario, Upland, Rancho Cucamonga, Pomona and San Bernardino. The City completes salary surveys periodically to determine if employee wages are at market levels. These surveys may be part of multi-year labor agreements.

Each classification title within the City has a corresponding salary range. As part of the budget preparation for salaries and benefits each year, merits and Cost of Living Allowances (COLAs) are estimated and included in the budget. Each position that is eligible for a merit is calculated at 5% per step. Executives are evaluated each year by the City Manager and may be given a Cost of Living Increase.

## ***Retirement***

The City is a member of the California Public Employee Retirement System (CalPERS). PERS authorizes alternative plans for which an organization may bargain. Employees in the PERS system are not covered by Social Security. CalPERS rates fall into two categories, Miscellaneous and Safety.

- Miscellaneous employees hired prior to July 1, 2011 shall have the 2.5% @ 55 plan and pay 3% of the employee portion (5% paid by the City). Upon retirement, an employee's "final compensation" will be based on the highest one-year salary.
- Miscellaneous employees hired on or after July 1, 2011 shall have the 2% @ 55 plan and pay the full employee portion of 7%. Upon retirement, an employee's "final compensation" will be based on the final three-year average salary.
- Miscellaneous employees hired on or after January 1, 2013 shall have the 2% @ 62 plan and pay the full employee portion of 6.25%. Upon retirement, an employee's "final compensation" will be based on the final three-year average salary.
- Safety employees hired prior to July 1, 2011 shall have the 3% @ 50 plan. Upon retirement, an employee's "final compensation" will be based on the highest one-year salary.
- Safety employees hired on or after July 1, 2011 shall have the 3% @ 55 plan and pay the full employee portion of 9%. Upon retirement, an employee's "final compensation" will be based on a three-year average.
- Safety employees hired on or after January 1, 2013 shall have the 2.7% @ 57 plan and pay the full employee portion of 12%. Upon retirement, an employee's "final compensation" will be based on the final three-year average salary.

The City has established a PERS Stability Reserve to cover annual rate variations. The "level" rate is currently set at 16% for Miscellaneous and 34% for Police Safety. If the actual rate is higher than the level rate, the difference is funded from the reserve; if

# ***Appendices***

# ***Employee Compensation and Benefits***

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the actual rate is lower than the level rate, the difference is added to the reserve. Fiscal Year 2014-15 actual rates are 22.794% for Miscellaneous and 42.835% for Safety.

## ***Cafeteria Plan***

The City provides a specific dollar amount to each employee based on their bargaining unit to use toward the purchase of health insurance, dental insurance, life insurance and other related benefits. Employees who show proof of outside insurance coverage can receive any unused amount as taxable compensation.

## ***Medicare***

All employees hired after April 1, 1986, contribute a portion of gross salary for Medicare coverage as determined by Federal regulations.

## ***Overtime***

Non-exempt employees who work more than 40 hours in a work week are entitled to overtime pay calculated at the rate of time and one-half. All overtime requires the prior approval of the department head. Overtime budgets are based on estimated annual usage.

## ***Bilingual Differential***

The City pays \$75 per pay period to those employees who are assigned to assist with providing translation to and from a foreign language and other related services. Eligible employees must pass a test to qualify for this special pay.

## ***Standby Duty***

Employees who are assigned to be near at hand and ready to respond immediately to an emergency are compensated at a rate of \$175 per week.

## ***Other Special Pay***

Employees may be eligible to other special pays according to their bargaining unit.

## ***Longevity Pay***

Employees may be eligible to receive longevity based on their bargaining unit and years of continuous service.

## ***Holidays***

The City observes ten (10) fixed holidays and three (3) floating holidays. The holidays shall have the same hour equivalent as the employee's regular work schedule. Floating holidays must be used within the fiscal year and may not be carried over from year to year.

## ***Leave Accrual***

Regular employees accrue personal leave at a rate based on their bargaining unit and years of service. The number of personal leave hours that can be carried over from year to year is limited to a maximum of two years accrual for City Hall, Yard and Police Benefits Association bargaining units and two and one half years accrual for Management Confidential, Police Management Association and Police Officers Association bargaining units.

## ***Leave Cash Out***

Personal leave, compensatory leave or a combination of both may be cashed out annually by employees in an amount based on their bargaining unit. As part of the budget process, maximum leave cash out amounts are calculated then prorated based on historical usage.

## ***Part-Time Employees***

Regular part-time employees are eligible for personal leave on a pro rate basis and are paid for City designated holidays only if the holidays occur on days they are regularly scheduled to work. They are eligible for CalPERS retirement benefits if they exceed one thousand (1,000) hours worked per fiscal year. They are eligible to participate in the Cafeteria Plan and receive a contribution equal to 50% of the benefit provided to regular full-time employees.

The City has designated a number of non-classified part-time positions and corresponding hourly salary table to perform as seasonal or temporary employees. Non-classified part-time employees are not eligible for benefits.

# Appendices

# Position History

## Ten-Year History of Authorized Positions by Department

| Department/Division          | Adopted |         |         |         |         |         |         |         | Adopted | Current | Proposed |
|------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|
|                              | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2013-14 | 2014-15  |
| ELECTED OFFICIALS            | 7.00    | 7.00    | 7.00    | 7.00    | 7.00    | 7.00    | 7.00    | 7.00    | 7.00    | 7.00    | 7.00     |
| CITY MANAGER                 | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00     |
| HUMAN RESOURCES              | 7.00    | 7.00    | 8.00    | 8.00    | 8.00    | 7.00    | 7.00    | 6.00    | 6.00    | 7.00    | 7.00     |
| ADMINISTRATIVE SERVICES      | 10.00   | 9.00    | 9.00    | 9.00    | 7.00    | 6.00    | 6.00    | 5.00    | 5.00    | 5.00    | 5.00     |
| OFFICE OF THE CITY CLERK     | 6.00    | 6.00    | 6.00    | 6.00    | 5.00    | 5.00    | 5.00    | 5.00    | 6.00    | 6.00    | 5.00     |
| COMMUNITY SERVICES           | 21.00   | 30.00   | 40.00   | 43.00   | 43.00   | 44.00   | 43.00   | 43.00   | 43.00   | 44.00   | 44.00    |
| INFORMATION TECHNOLOGY       | 18.00   | 18.00   | 25.00   | 25.00   | 23.00   | 23.00   | 23.00   | 22.00   | 23.00   | 23.00   | 23.00    |
| MANAGEMENT SERVICES          | 25.00   | 26.00   | 28.00   | 28.00   | 26.00   | 23.00   | 23.00   | 22.00   | 21.00   | 23.00   | 23.00    |
| DEVELOPMENT SERVICES         | 6.00    | 8.00    | 8.00    | 8.00    | 7.00    | 6.00    | 6.00    | 4.00    | 4.00    | 4.00    | 4.00     |
| COMMUNITY DEVELOPMENT        | 42.00   | 47.00   | 48.00   | 48.00   | 37.00   | 38.00   | 38.00   | 29.00   | 29.00   | 29.00   | 29.00    |
| ENGINEERING                  | 43.00   | 45.00   | 45.00   | 46.00   | 41.00   | 38.00   | 37.00   | 32.00   | 32.00   | 31.00   | 31.00    |
| PUBLIC WORKS                 | 75.00   | 91.00   | 98.00   | 98.00   | 93.00   | 91.00   | 91.00   | 93.00   | 93.00   | 93.00   | 93.00    |
| POLICE                       | 257.00  | 289.00  | 297.00  | 301.00  | 291.00  | 279.00  | 276.00  | 273.00  | 291.00  | 290.00  | 288.00   |
| REDEVELOPMENT ADMINISTRATION | 5.00    | 6.00    | 7.00    | 6.00    | 2.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00     |
| TOTAL FULL-TIME POSITIONS    | 525.00  | 592.00  | 629.00  | 636.00  | 593.00  | 570.00  | 565.00  | 544.00  | 563.00  | 565.00  | 562.00   |

## Ten-Year History of Authorized Positions by Department

| Department/Division            | Adopted      |              |              |              |              |              |              |              | Adopted      | Current      | Proposed     |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                | 2005-06      | 2006-07      | 2007-08      | 2008-09      | 2009-10      | 2010-11      | 2011-12      | 2012-13      | 2013-14      | 2013-14      | 2014-15      |
| <b>CITY ADMINISTRATION</b>     |              |              |              |              |              |              |              |              |              |              |              |
| <b>ELECTED OFFICIALS</b>       |              |              |              |              |              |              |              |              |              |              |              |
| Mayor                          | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Council Members                | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         |
| City Clerk                     | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| City Treasurer                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| <b>TOTAL ELECTED OFFICIALS</b> | <b>7.00</b>  | <b>7.00</b>  | <b>7.00</b>  | <b>7.00</b>  | <b>7.00</b>  | <b>7.00</b>  | <b>7.00</b>  | <b>7.00</b>  | <b>7.00</b>  | <b>7.00</b>  | <b>7.00</b>  |
| <b>CITY MANAGER</b>            |              |              |              |              |              |              |              |              |              |              |              |
| City Manager                   | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Assistant to the City Manager  | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Executive Secretary            | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| <b>TOTAL CITY MANAGER</b>      | <b>3.00</b>  | <b>3.00</b>  | <b>3.00</b>  | <b>3.00</b>  | <b>3.00</b>  | <b>3.00</b>  | <b>3.00</b>  | <b>3.00</b>  | <b>3.00</b>  | <b>3.00</b>  | <b>3.00</b>  |
| <b>TOTAL CITY ADMIN</b>        | <b>10.00</b> | <b>10.00</b> | <b>10.00</b> | <b>10.00</b> | <b>10.00</b> | <b>10.00</b> | <b>10.00</b> | <b>10.00</b> | <b>10.00</b> | <b>10.00</b> | <b>10.00</b> |
| <b>HUMAN RESOURCES</b>         |              |              |              |              |              |              |              |              |              |              |              |
| Human Resources Director       | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Human Resources Analyst        | 2.00         | 2.00         | 3.00         | 3.00         | 3.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Human Resources Clerk          | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 2.00         | 2.00         |
| Human Resources Specialist     | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Human Resources Technician     | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Senior Human Resources Analyst | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 2.00         | 2.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| <b>TOTAL HUMAN RESOURCES</b>   | <b>7.00</b>  | <b>7.00</b>  | <b>8.00</b>  | <b>8.00</b>  | <b>8.00</b>  | <b>7.00</b>  | <b>7.00</b>  | <b>6.00</b>  | <b>6.00</b>  | <b>7.00</b>  | <b>7.00</b>  |

# Appendices

# Position History

## Ten-Year History of Authorized Positions by Department – continued

| Department/Division               | Adopted      |             |             |             |             |             |             |             | Adopted     | Current     | Proposed    |
|-----------------------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                   | 2005-06      | 2006-07     | 2007-08     | 2008-09     | 2009-10     | 2010-11     | 2011-12     | 2012-13     | 2013-14     | 2013-14     | 2014-15     |
| <b>ADMINISTRATIVE SERVICES</b>    |              |             |             |             |             |             |             |             |             |             |             |
| Deputy City Manager               | 1.00         | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Administrative Secretary          | 1.00         | 1.00        | 1.00        | 1.00        | 1.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Economic Development Manager      | 1.00         | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Grant Coordinator                 | 1.00         | 1.00        | 1.00        | 1.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Housing Development Manager       | 1.00         | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Housing Project Specialist        | 2.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Housing Technician                | 1.00         | 1.00        | 1.00        | 1.00        | 1.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Project Specialist                | 0.00         | 2.00        | 2.00        | 2.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Senior Administrative Analyst     | 1.00         | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Senior Administrative Secretary   | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Senior Building Inspector         | 1.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>TOTAL ADMIN SERVICES</b>       | <b>10.00</b> | <b>9.00</b> | <b>9.00</b> | <b>9.00</b> | <b>7.00</b> | <b>6.00</b> | <b>6.00</b> | <b>5.00</b> | <b>5.00</b> | <b>5.00</b> | <b>5.00</b> |
| <b>OFFICE OF THE CITY CLERK</b>   |              |             |             |             |             |             |             |             |             |             |             |
| Deputy City Clerk                 | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Bureau of Records & Elections Mgr | 1.00         | 1.00        | 1.00        | 1.00        | 1.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Administrative Analyst            | 1.00         | 1.00        | 1.00        | 1.00        | 0.00        | 0.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Administrative Clerk              | 3.00         | 3.00        | 3.00        | 3.00        | 3.00        | 2.00        | 2.00        | 1.00        | 2.00        | 2.00        | 3.00        |
| Annexation Program Coordinator    | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 1.00        | 1.00        | 1.00        | 0.00        |
| Records Coordinator               | 1.00         | 1.00        | 1.00        | 1.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Secretary                         | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 0.00        |
| Senior Administrative Analyst     | 0.00         | 0.00        | 0.00        | 0.00        | 1.00        | 1.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>TOTAL CITY CLERK</b>           | <b>6.00</b>  | <b>6.00</b> | <b>6.00</b> | <b>6.00</b> | <b>5.00</b> | <b>5.00</b> | <b>5.00</b> | <b>5.00</b> | <b>6.00</b> | <b>6.00</b> | <b>5.00</b> |

# Appendices

# Position History

## Ten-Year History of Authorized Positions by Department – continued

| Department/Division                 | Adopted      |              |              |              |              |              |              |              | Adopted      | Current      | Proposed     |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                     | 2005-06      | 2006-07      | 2007-08      | 2008-09      | 2009-10      | 2010-11      | 2011-12      | 2012-13      | 2013-14      | 2013-14      | 2014-15      |
| <b>COMMUNITY SERVICES</b>           |              |              |              |              |              |              |              |              |              |              |              |
| Community Services Director         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Recreation & Community Services Mgr | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Account Clerk                       | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         |
| Administrative Aide                 | 0.00         | 0.00         | 2.00         | 2.00         | 3.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         |
| Administrative Analyst              | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 2.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Administrative Secretary            | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Administrative Technician           | 1.00         | 0.00         | 0.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         |
| Aquatics Coordinator                | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 2.00         | 2.00         | 2.00         |
| Cable Production Specialist         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Cable Television Operations Asst    | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Community Services Coordinator      | 11.00        | 17.00        | 24.00        | 25.00        | 25.00        | 26.00        | 26.00        | 25.00        | 22.00        | 22.00        | 22.00        |
| Community Services Manager          | 0.00         | 1.00         | 1.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 3.00         | 3.00         |
| Community Services Supervisor       | 3.00         | 5.00         | 6.00         | 6.00         | 6.00         | 6.00         | 6.00         | 6.00         | 6.00         | 6.00         | 6.00         |
| Marketing & Comm Specialist         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         |
| Production Assistant                | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Production Coordinator              | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Secretary                           | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Senior Administrative Aide          | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Youth Services Coordinator          | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <b>TOTAL COMMUNITY SERVICES</b>     | <b>21.00</b> | <b>30.00</b> | <b>40.00</b> | <b>43.00</b> | <b>43.00</b> | <b>44.00</b> | <b>43.00</b> | <b>43.00</b> | <b>43.00</b> | <b>44.00</b> | <b>44.00</b> |



# Appendices

# Position History

## Ten-Year History of Authorized Positions by Department – continued

| Department/Division                   | Adopted      |              |              |              |              |              |              |              | Adopted      | Current      | Proposed     |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                       | 2005-06      | 2006-07      | 2007-08      | 2008-09      | 2009-10      | 2010-11      | 2011-12      | 2012-13      | 2013-14      | 2013-14      | 2014-15      |
| <b>INFORMATION TECHNOLOGY</b>         |              |              |              |              |              |              |              |              |              |              |              |
| Information Technology Director       | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Business Practices Supervisor         | 0.00         | 0.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Business Systems Analyst              | 2.00         | 2.00         | 3.00         | 3.00         | 3.00         | 3.00         | 3.00         | 3.00         | 3.00         | 3.00         | 3.00         |
| Call Center Technician                | 0.00         | 0.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 0.00         | 0.00         | 0.00         |
| Database Administrator                | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| GIS Administrator                     | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| GIS Analyst                           | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| GIS Coordinator                       | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| GIS Technician                        | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Information Systems Div Mgr           | 1.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Information Technology Mgr            | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 0.00         | 1.00         |
| IT Application Programmer/Developer   | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| IT Operations Supervisor              | 2.00         | 2.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| IT Senior Specialist                  | 2.00         | 2.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| IT Senior Technician                  | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         |
| IT Specialist                         | 2.00         | 2.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| IT Support Supervisor                 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         |
| IT Technician                         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 3.00         | 3.00         | 3.00         |
| IT Wireless Technician                | 0.00         | 0.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Network Administrator                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Network/Security Administrator        | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Network Operations Division Mgr       | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         | 1.00         | 0.00         |
| Public Safety Applications Specialist | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         |
| Public Safety Systems Specialist      | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Senior Administrative Aide            | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Senior Business Analyst               | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         |
| Senior Business Systems Analyst       | 0.00         | 0.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Service Desk Supervisor               | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         |
| Software Development Supervisor       | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Software Support Technician           | 0.00         | 0.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Systems/Network Specialist            | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Systems Administrator                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Telecommunications Specialist         | 0.00         | 0.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Web Developer Programmer              | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         |
| <b>TOTAL INFORMATION TECH</b>         | <b>18.00</b> | <b>18.00</b> | <b>25.00</b> | <b>25.00</b> | <b>23.00</b> | <b>23.00</b> | <b>23.00</b> | <b>22.00</b> | <b>23.00</b> | <b>23.00</b> | <b>23.00</b> |

# Appendices

# Position History

## Ten-Year History of Authorized Positions by Department – continued

| Department/Division          | Adopted      |              |               |               |               |               |               |              | Adopted      | Current       | Proposed      |
|------------------------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|---------------|---------------|
|                              | 2005-06      | 2006-07      | 2007-08       | 2008-09       | 2009-10       | 2010-11       | 2011-12       | 2012-13      | 2013-14      | 2013-14       | 2014-15       |
| <b>MANAGEMENT SERVICES</b>   |              |              |               |               |               |               |               |              |              |               |               |
| Management Services Director | 1.00         | 1.00         | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00         | 1.00         | 1.00          | 1.00          |
| Account Clerk                | 6.00         | 5.00         | 6.00          | 6.00          | 7.00          | 7.00          | 7.00          | 6.00         | 6.00         | 6.00          | 6.00          |
| Accountant                   | 1.00         | 1.00         | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00         | 1.00         | 2.00          | 2.00          |
| Accounting Technician        | 1.00         | 1.00         | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00         | 1.00         | 1.00          | 1.00          |
| Accounting Manager           | 0.00         | 0.00         | 0.00          | 0.00          | 0.00          | 1.00          | 1.00          | 1.00         | 1.00         | 1.00          | 1.00          |
| Administrative Technician    | 2.00         | 3.00         | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00         | 2.00         | 2.00          | 2.00          |
| Assistant Internal Auditor   | 0.00         | 0.00         | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00         | 0.00         | 0.00          | 0.00          |
| Budget Manager               | 0.00         | 0.00         | 0.00          | 0.00          | 0.00          | 1.00          | 1.00          | 1.00         | 1.00         | 1.00          | 1.00          |
| Business License Technician  | 0.00         | 1.00         | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00         | 0.00         | 0.00          | 0.00          |
| Business Services Manager    | 1.00         | 1.00         | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00         | 0.00         | 0.00          | 0.00          |
| Contracts Administrator      | 1.00         | 1.00         | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00         | 0.00         | 0.00          | 0.00          |
| Customer Service Coordinator | 1.00         | 1.00         | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00         | 1.00         | 1.00          | 1.00          |
| Finance Manager              | 1.00         | 1.00         | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00         | 0.00         | 0.00          | 0.00          |
| Payroll Clerk                | 1.00         | 0.00         | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00         | 0.00         | 1.00          | 1.00          |
| Payroll Coordinator          | 1.00         | 1.00         | 1.00          | 1.00          | 1.00          | 0.00          | 1.00          | 1.00         | 1.00         | 1.00          | 1.00          |
| Payroll Specialist           | 0.00         | 0.00         | 0.00          | 0.00          | 0.00          | 1.00          | 0.00          | 0.00         | 0.00         | 0.00          | 0.00          |
| Payroll Technician           | 0.00         | 1.00         | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00         | 0.00         | 0.00          | 0.00          |
| Purchasing Specialist        | 2.00         | 2.00         | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00         | 1.00         | 1.00          | 1.00          |
| Purchasing Supervisor        | 0.00         | 0.00         | 0.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00         | 1.00         | 1.00          | 1.00          |
| Resource Budget Officer      | 2.00         | 2.00         | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00         | 1.00         | 1.00          | 1.00          |
| Senior Accountant            | 3.00         | 2.00         | 3.00          | 3.00          | 4.00          | 3.00          | 3.00          | 3.00         | 2.00         | 2.00          | 2.00          |
| Senior Internal Auditor      | 1.00         | 1.00         | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00         | 1.00         | 1.00          | 1.00          |
| Supervising Accountant       | 0.00         | 1.00         | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00         | 0.00         | 0.00          | 0.00          |
| <b>TOTAL MANAGEMENT SVCS</b> | <b>25.00</b> | <b>26.00</b> | <b>28.00</b>  | <b>28.00</b>  | <b>26.00</b>  | <b>23.00</b>  | <b>23.00</b>  | <b>22.00</b> | <b>21.00</b> | <b>23.00</b>  | <b>23.00</b>  |
| <b>TOTAL ADMIN SERVICES</b>  | <b>80.00</b> | <b>89.00</b> | <b>108.00</b> | <b>111.00</b> | <b>104.00</b> | <b>101.00</b> | <b>100.00</b> | <b>97.00</b> | <b>98.00</b> | <b>101.00</b> | <b>100.00</b> |

**Ten-Year History of Authorized Positions by Department – continued**

| Department/Division             | Adopted     |             |             |             |             |             |             |             | Adopted     | Current     | Proposed    |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                 | 2005-06     | 2006-07     | 2007-08     | 2008-09     | 2009-10     | 2010-11     | 2011-12     | 2012-13     | 2013-14     | 2013-14     | 2014-15     |
| <b>DEVELOPMENT SERVICES</b>     |             |             |             |             |             |             |             |             |             |             |             |
| Deputy City Manager             | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Administrative Secretary        | 1.00        | 1.00        | 1.00        | 1.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Administrative Aide             | 0.00        | 2.00        | 2.00        | 2.00        | 2.00        | 2.00        | 2.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Annexation Program Coordinator  | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Senior Administrative Analyst   | 2.00        | 2.00        | 2.00        | 2.00        | 2.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Supervising Real Property Agent | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| <b>TOTAL DEVELOPMENT SVCS</b>   | <b>6.00</b> | <b>8.00</b> | <b>8.00</b> | <b>8.00</b> | <b>7.00</b> | <b>6.00</b> | <b>6.00</b> | <b>4.00</b> | <b>4.00</b> | <b>4.00</b> | <b>4.00</b> |

# Appendices

# Position History

## Ten-Year History of Authorized Positions by Department – continued

| Department/Division              | Adopted      |              |              |              |              |              |              |              | Adopted      | Current      | Proposed     |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                  | 2005-06      | 2006-07      | 2007-08      | 2008-09      | 2009-10      | 2010-11      | 2011-12      | 2012-13      | 2013-14      | 2013-14      | 2014-15      |
| <b>COMMUNITY DEVELOPMENT</b>     |              |              |              |              |              |              |              |              |              |              |              |
| Community Development Director   | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Building and Safety Director     | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Building Official                | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Planning Manager                 | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Administrative Analyst           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Administrative Clerk             | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         |
| Administrative Secretary         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Assistant Planner                | 5.00         | 5.00         | 5.00         | 6.00         | 5.00         | 5.00         | 5.00         | 5.00         | 5.00         | 5.00         | 4.00         |
| Associate Planner                | 4.00         | 5.00         | 5.00         | 4.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 3.00         |
| Building Inspector               | 10.00        | 12.00        | 12.00        | 12.00        | 6.00         | 6.00         | 6.00         | 4.00         | 4.00         | 4.00         | 4.00         |
| Building Permit Aide             | 2.00         | 4.00         | 4.00         | 4.00         | 3.00         | 3.00         | 3.00         | 3.00         | 3.00         | 3.00         | 3.00         |
| Dev Services Project Coordinator | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Dev Services Representative      | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Plan Check Engineer              | 4.00         | 3.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Planning Compliance Technician   | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Planning Technician              | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Plans Examiner                   | 0.00         | 0.00         | 3.00         | 3.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 3.00         |
| Principal Planner                | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Secretary                        | 2.00         | 2.00         | 2.00         | 2.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Senior Building Inspector        | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Senior Planner                   | 3.00         | 3.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         |
| Senior Plans Examiner            | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Supervising Building Inspector   | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Supervising Plans Examiner       | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| <b>TOTAL COMMUNITY DEV</b>       | <b>42.00</b> | <b>47.00</b> | <b>48.00</b> | <b>48.00</b> | <b>37.00</b> | <b>38.00</b> | <b>38.00</b> | <b>29.00</b> | <b>29.00</b> | <b>29.00</b> | <b>29.00</b> |

# Appendices

# Position History

## Ten-Year History of Authorized Positions by Department – continued

| Department/Division                | Adopted      |              |              |              |              |              |              |              | Adopted      | Current      | Proposed     |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                    | 2005-06      | 2006-07      | 2007-08      | 2008-09      | 2009-10      | 2010-11      | 2011-12      | 2012-13      | 2013-14      | 2013-14      | 2014-15      |
| <b>ENGINEERING</b>                 |              |              |              |              |              |              |              |              |              |              |              |
| Engineering Director               | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| City Engineer                      | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Administrative Analyst             | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 2.00         | 2.00         | 2.00         | 2.00         | 1.00         | 1.00         |
| Administrative Clerk               | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 2.00         | 2.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Administrative Secretary           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Administrative Technician          | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         |
| Assistant Engineer                 | 4.00         | 4.00         | 4.00         | 4.00         | 8.00         | 8.00         | 8.00         | 7.00         | 8.00         | 8.00         | 8.00         |
| Associate Engineer                 | 5.00         | 7.00         | 8.00         | 8.00         | 3.00         | 2.00         | 2.00         | 1.00         | 1.00         | 2.00         | 2.00         |
| City Traffic Engineer              | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Engineering Manager                | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Engineer Technician                | 5.00         | 5.00         | 4.00         | 4.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         |
| GIS Engineering Technician         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Landscape Project Coordinator      | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 0.00         | 0.00         |
| Landscape Technician               | 4.00         | 3.00         | 3.00         | 3.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Planning Technician                | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Principal Civil Engineer           | 3.00         | 3.00         | 3.00         | 3.00         | 3.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Principal Planner Transportation   | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Public Works Inspection Supervisor | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Public Works Inspector             | 3.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 3.00         | 2.00         | 2.00         | 2.00         |
| Secretary                          | 3.00         | 3.00         | 3.00         | 3.00         | 2.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Senior Associate Engineer          | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 0.00         | 0.00         |
| Senior Civil Engineer              | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         |
| Senior Engineer                    | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         |
| Senior Public Works Inspector      | 2.00         | 2.00         | 2.00         | 2.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Strategic Transportation Eng Mgr   | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Supervising Technical Engineer     | 1.00         | 1.00         | 1.00         | 1.00         | 2.00         | 2.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Supervising Traffic Systems Spec   | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Traffic Engineering Technician     | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| Traffic Signal Maintenance Tech    | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |
| <b>TOTAL ENGINEERING</b>           | <b>43.00</b> | <b>45.00</b> | <b>45.00</b> | <b>46.00</b> | <b>41.00</b> | <b>38.00</b> | <b>37.00</b> | <b>32.00</b> | <b>32.00</b> | <b>31.00</b> | <b>31.00</b> |

# Appendices

# Position History

## Ten-Year History of Authorized Positions by Department – continued

| Department/Division                  | Adopted |         |         |         |         |         |         |         | Adopted | Current | Proposed |
|--------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|
|                                      | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2013-14 | 2014-15  |
| <b>PUBLIC WORKS</b>                  |         |         |         |         |         |         |         |         |         |         |          |
| Public Works Director                | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Administrative Aide                  | 0.00    | 1.00    | 1.00    | 1.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00     |
| Administrative Clerk                 | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Administrative Secretary             | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Administrative Technician            | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00     |
| Aquatics Maintenance Worker          | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Arborist                             | 1.00    | 1.00    | 1.00    | 1.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00     |
| Chief Equipment Mechanic             | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Deputy Public Works Director         | 0.00    | 1.00    | 1.00    | 1.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00     |
| Environmental Control Assistant      | 0.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Environmental Control Specialist     | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Environmental Control Supervisor     | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Environmental Control Technician     | 1.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00     |
| Equipment Mechanic                   | 2.00    | 2.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00     |
| Equipment Operator                   | 5.00    | 5.00    | 5.00    | 5.00    | 4.00    | 4.00    | 4.00    | 5.00    | 5.00    | 5.00    | 5.00     |
| Facilities Maintenance Supervisor    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Fleet Maintenance Supervisor         | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Landscape Technician                 | 2.00    | 3.00    | 3.00    | 3.00    | 4.00    | 4.00    | 4.00    | 4.00    | 4.00    | 4.00    | 4.00     |
| Maintenance Services Crew Chief      | 4.00    | 5.00    | 6.00    | 6.00    | 6.00    | 6.00    | 7.00    | 7.00    | 7.00    | 7.00    | 7.00     |
| Maintenance Services Worker          | 27.00   | 34.00   | 38.00   | 38.00   | 39.00   | 34.00   | 35.00   | 35.00   | 35.00   | 35.00   | 35.00    |
| Mechanics Assistant                  | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Operations & Construction Supervisor | 1.00    | 1.00    | 1.00    | 1.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00     |
| Park Development Coordinator         | 0.00    | 0.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Parks and Landscape Supervisor       | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00     |
| Parks Maintenance Technician         | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00     |
| Parks Technical Crew Chief           | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Project Coordinator                  | 0.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00    | 2.00     |
| Public Works Manager                 | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00    | 3.00     |
| Pump Maintenance Technician          | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Secretary                            | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Senior Administrative Analyst        | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |
| Senior Environmental Control Tech    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00    | 1.00     |

# Appendices

# Position History

## Ten-Year History of Authorized Positions by Department – continued

| Department/Division                | Adopted       |               |               |               |               |               |               |               | Adopted       | Current       | Proposed      |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                    | 2005-06       | 2006-07       | 2007-08       | 2008-09       | 2009-10       | 2010-11       | 2011-12       | 2012-13       | 2013-14       | 2013-14       | 2014-15       |
| <b>PUBLIC WORKS (continued)</b>    |               |               |               |               |               |               |               |               |               |               |               |
| Senior Facilities Maintenance Tech | 1.00          | 1.00          | 2.00          | 2.00          | 0.00          | 2.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Senior Maintenance Services Worker | 3.00          | 4.00          | 4.00          | 4.00          | 3.00          | 4.00          | 4.00          | 5.00          | 5.00          | 5.00          | 5.00          |
| Senior Park Planner                | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Tree Trimmer Specialist            | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Utilities and Street Supervisor    | 1.00          | 1.00          | 1.00          | 1.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          |
| Welder                             | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| <b>TOTAL PUBLIC WORKS</b>          | <b>75.00</b>  | <b>91.00</b>  | <b>98.00</b>  | <b>98.00</b>  | <b>93.00</b>  | <b>91.00</b>  | <b>91.00</b>  | <b>93.00</b>  | <b>93.00</b>  | <b>93.00</b>  | <b>93.00</b>  |
| <b>TOTAL DEVELOPMENT SVCS</b>      | <b>166.00</b> | <b>191.00</b> | <b>199.00</b> | <b>200.00</b> | <b>178.00</b> | <b>173.00</b> | <b>172.00</b> | <b>158.00</b> | <b>158.00</b> | <b>158.00</b> | <b>158.00</b> |

# Appendices

# Position History

## Ten-Year History of Authorized Positions by Department – continued

| Department/Division             | Adopted       |               |               |               |               |               |               |               | Adopted       | Current       | Proposed      |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                 | 2005-06       | 2006-07       | 2007-08       | 2008-09       | 2009-10       | 2010-11       | 2011-12       | 2012-13       | 2013-14       | 2013-14       | 2014-15       |
| <b>POLICE</b>                   |               |               |               |               |               |               |               |               |               |               |               |
| <b>SWORN</b>                    |               |               |               |               |               |               |               |               |               |               |               |
| Police Chief                    | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Deputy Police Chief             | 0.00          | 0.00          | 0.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Police Captain                  | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          |
| Police Corporal                 | 25.00         | 27.00         | 26.00         | 26.00         | 26.00         | 27.00         | 26.00         | 26.00         | 27.00         | 27.00         | 27.00         |
| Police Lieutenant               | 7.00          | 8.00          | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 9.00          | 8.00          | 8.00          | 8.00          |
| Police Officer                  | 119.00        | 134.00        | 138.00        | 139.00        | 134.00        | 124.00        | 123.00        | 123.00        | 137.00        | 137.00        | 135.00        |
| Police Sergeant                 | 20.00         | 21.00         | 23.00         | 23.00         | 23.00         | 23.00         | 23.00         | 21.00         | 21.00         | 21.00         | 21.00         |
| <b>TOTAL SWORN</b>              | <b>175.00</b> | <b>194.00</b> | <b>200.00</b> | <b>202.00</b> | <b>197.00</b> | <b>187.00</b> | <b>185.00</b> | <b>183.00</b> | <b>197.00</b> | <b>197.00</b> | <b>195.00</b> |
| <b>NON-SWORN</b>                |               |               |               |               |               |               |               |               |               |               |               |
| Accounting Technician           | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Administrative Services Manager | 0.00          | 0.00          | 0.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Administrative Analyst          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Administrative Analyst/Crime II | 1.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 2.00          | 2.00          | 2.00          | 2.00          |
| Administrative Secretary        | 1.00          | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Administrative Technician       | 1.00          | 1.00          | 1.00          | 2.00          | 2.00          | 2.00          | 1.00          | 2.00          | 2.00          | 2.00          | 2.00          |
| Animal Services Officer         | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          |
| Code Enforcement Inspector      | 6.00          | 8.00          | 8.00          | 6.00          | 6.00          | 6.00          | 6.00          | 7.00          | 7.00          | 7.00          | 7.00          |
| Code Compliance Technician      | 0.00          | 0.00          | 0.00          | 2.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Communications Supervisor       | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Community Imp Program Mgr       | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Community Policing Technician   | 6.00          | 7.00          | 7.00          | 6.00          | 6.00          | 5.00          | 5.00          | 6.00          | 7.00          | 7.00          | 7.00          |
| Community Service Officer       | 3.00          | 5.00          | 5.00          | 5.00          | 6.00          | 6.00          | 6.00          | 6.00          | 6.00          | 6.00          | 6.00          |
| Computer Forensics Technician   | 1.00          | 2.00          | 2.00          | 2.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Dispatch Call Taker             | 0.00          | 0.00          | 2.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          |
| Dispatch Shift Supervisor       | 1.00          | 5.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          |
| Dispatcher                      | 18.00         | 17.00         | 18.00         | 18.00         | 17.00         | 17.00         | 17.00         | 17.00         | 17.00         | 17.00         | 17.00         |
| Emergency Services Technician   | 0.00          | 0.00          | 1.00          | 2.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          |
| Evidence Technician             | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          |
| Lead Dispatchers                | 3.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Lead Property Control Clerk     | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 1.00          | 1.00          | 1.00          |



# Appendices

# Position History

## Ten-Year History of Authorized Positions by Department – continued

| Department/Division                | Adopted       |               |               |               |               |               |               |               | Adopted       | Current       | Proposed      |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                    | 2005-06       | 2006-07       | 2007-08       | 2008-09       | 2009-10       | 2010-11       | 2011-12       | 2012-13       | 2013-14       | 2013-14       | 2014-15       |
| <b>POLICE</b>                      |               |               |               |               |               |               |               |               |               |               |               |
| <b>NON-SWORN (continued)</b>       |               |               |               |               |               |               |               |               |               |               |               |
| Maintenance Coordinator            | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Property Control Clerk             | 2.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          |
| Public Information Officer         | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 1.00          | 1.00          | 1.00          |
| Records Clerk                      | 15.00         | 17.00         | 17.00         | 17.00         | 15.00         | 14.00         | 14.00         | 14.00         | 14.00         | 14.00         | 14.00         |
| Records Supervisor                 | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          |
| Secretary                          | 5.00          | 5.00          | 5.00          | 6.00          | 6.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          |
| Senior Administrative Analyst      | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Senior Administrative Secretary    | 0.00          | 0.00          | 0.00          | 0.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Senior Code Enforcement Inspector  | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          |
| Senior Community Service Officer   | 3.00          | 4.00          | 3.00          | 3.00          | 3.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Supervising Animal Svc Officer     | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 1.00          | 1.00          | 1.00          |
| Supervising Code Enf Inspector     | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Supervising Property Control Clerk | 0.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Support Service Supervisor         | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| Training and Recruitment Clerk     | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Training Specialist                | 0.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          |
| <b>TOTAL NON-SWORN</b>             | <b>82.00</b>  | <b>95.00</b>  | <b>97.00</b>  | <b>99.00</b>  | <b>94.00</b>  | <b>92.00</b>  | <b>91.00</b>  | <b>90.00</b>  | <b>94.00</b>  | <b>93.00</b>  | <b>93.00</b>  |
| <b>TOTAL POLICE</b>                | <b>257.00</b> | <b>289.00</b> | <b>297.00</b> | <b>301.00</b> | <b>291.00</b> | <b>279.00</b> | <b>276.00</b> | <b>273.00</b> | <b>291.00</b> | <b>290.00</b> | <b>288.00</b> |

# Appendices

# Position History

## Ten-Year History of Authorized Positions by Department – continued

| Department/Division                 | Adopted       |               |               |               |               |               |               |               | Adopted       | Current       | Proposed      |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                     | 2005-06       | 2006-07       | 2007-08       | 2008-09       | 2009-10       | 2010-11       | 2011-12       | 2012-13       | 2013-14       | 2013-14       | 2014-15       |
| <b>REDEVELOPMENT ADMINISTRATION</b> |               |               |               |               |               |               |               |               |               |               |               |
| Redevelopment Director              | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Administrative Assistant            | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Administrative Analyst              | 0.00          | 2.00          | 2.00          | 2.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Administrative Project Coordinator  | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Redevelopment & Special Project Mgr | 1.00          | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Secretary                           | 0.00          | 0.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Senior Planner                      | 0.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Strategic Transportation Manager    | 1.00          | 1.00          | 1.00          | 1.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| <b>TOTAL RDA ADMIN</b>              | <b>5.00</b>   | <b>6.00</b>   | <b>7.00</b>   | <b>6.00</b>   | <b>2.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   |
| <b>TOTAL FULL TIME POSITIONS</b>    | <b>525.00</b> | <b>592.00</b> | <b>629.00</b> | <b>636.00</b> | <b>593.00</b> | <b>570.00</b> | <b>565.00</b> | <b>544.00</b> | <b>563.00</b> | <b>565.00</b> | <b>562.00</b> |

## General Funds

- 101** General Fund - to account for all financial resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund.
- 102** City Technology - to account for financial resources set aside for technology related services and technology related equipment.
- 103** Facility Maintenance - to account for expenditures related to the maintenance and repair of City-owned facilities.
- 104** Office of Emergency Services (OES) - to account for the City's ongoing emergency preparedness training administered by the Police Department.
- 105** KFON - to capture 1% of the gross revenue pursuant to the franchise agreement between the City and Time Warner Cable which is set aside to provide the community with Public Education and Government Access Channel (PEG) equipment and peripheral funding. Funds can be used for non-personnel operating expenses, consultant services and projects that upgrade audio visual equipment and general channel services.
- 106** Self-Insurance – to account for financial resources set aside for personal liability, vehicle liability, unemployment and workers' compensation.
- 107** Retirees Medical Benefits - to account for financial resources set aside to pay for the monthly medical premiums of retired City of Fontana employees.
- 108** Supplemental Retirement - to account for financial resources set aside to pay for the safety employees who have elected to retire prior to the increase in the CALPERS 3% at 50 formula for safety employees.
- 110** General Fund Operating Projects - to account for non-capital projects funded by the General Fund.
- 125** Storm Water Compliance Fund - to comply with Storm Water regulations.

## Special Revenue Funds

- 201** Municipal Services Fiscal Impact - to account for moneys paid by developers of new development projects to mitigate their negative impact on the City's services and General Fund.
- 221** AB2928 State Traffic Congestion Relief – to account for funds relative to a comprehensive transportation funding measure for almost \$5 billion in congestion relief, transportation system connectivity and goods movement projects. The bill also provides over \$1.4 billion in additional funds over five years for local street and road maintenance, transit operations and State Transportation Improvement Program projects.
- 222** Crime Prevention Seizure - to account for the receipt of 15% of Federal seizures from illegal narcotic activities, and the expenditure of such assets to fund crime prevention programs such as DARE.
- 223** Federal Asset Seizures - to account for the receipt of seized assets from illegal narcotic activities obtained through cooperation with Federal agencies and the expenditure of such assets for local law enforcement purposes.
- 224** State Asset Seizures - to account for the receipt of seized assets from illegal narcotic activities obtained through cooperation with State agencies and the expenditure of such assets for local law enforcement purposes.
- 225** Office of Traffic Safety - to account for alternative funding for traffic officers.
- 241** Air Quality Management District (AQMD) - to account for receipts from the South Coast Air Quality Management District used for the purpose of reducing air pollution from motor vehicles.
- 242** Traffic Congestion Relief (Measure I) - to account for the receipt of voter-approved (Measure I approved 1989) tax revenue relating to the relief of traffic congestion through maintenance and upkeep of streets and highways.
- 243** Traffic Safety - to account for fines collected on vehicle code infractions and the use of expenditures for traffic safety purposes.
- 244** Prop 1B – to account for funds received through the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006 - A “Local Streets and Roads Improvement Allocation” provided to the city based on population; to be used on street improvement projects.
- 245** Measure I 2010-2040 Reimb – to account for the receipt of voter-approved (Measure I extended 2004) tax revenue relating to the relief of traffic congestion through maintenance and upkeep of streets and highways.

## Special Revenue Funds - continued

- 246** Measure I 2010-2040 Local – to account for the receipt of voter-approved (Measure I extended 2004) tax revenue relating to the relief of traffic congestion through maintenance and upkeep of streets and highways.
- 281** Gas Tax - to account for receipts and expenditures of money apportioned by the State and Highway Code §'s 2105, 2106, 2107 and 2107.5. Gas Tax moneys can only be used to construct and maintain streets and highways.
- 282** Solid Waste Mitigation - to account for moneys paid by the County of San Bernardino to mitigate the increased volume of refuse disposed at the landfill located within the City of Rialto.
- 290** Housing Successor Low/Mod Income Housing - to account for the former Redevelopment Agency's low and moderate income housing activities.
- 297** Housing Authority - Low/Mod Income Housing Fund - to account for the assets and activities transferred from the former Redevelopment Agency's low and moderate income housing fund.
- 301** Grants - to account for miscellaneous Federal, State, and County grants requiring segregated fund accounting.
- 302** Economic Stimulus - to account for the economic stimulus moneys received from the Federal government under the American Recovery and Reinvestment Act requiring segregated fund accounting.
- 321** Federal Law Enforcement Block Grant - to account for Federal block grant funds used to enhance policing services.
- 322** State COPS AB3229 Program - to account for State grant funds used to enhance policing services.
- 362** Housing and Community Development Block Grants (CDBG) - to account for the receipts and expenditures of the City's entitlements under Federal Community Development Block Grant (CDBG) programs of the U.S. Department of Housing and Urban Development (HUD).
- 363** Home Program - to account for the activity of improving the supply of high quality multifamily properties available to low income households at affordable rent levels.
- 365** Down Payment Assistance Program - to track expenditures for the HUD first time homebuyer assistance program.

## Special Revenue Funds - continued

- 381** Advance Funded State Grants - to account for State grants that are advance funded. The State requires interest tracking on these advanced funds.
- 385** After School Program – to account for after school programs funded through Proposition 49.
- 401** Landscape Maintenance District (LMD) #1 - to account for special benefit assessments levied on property owners for landscape maintenance in various zones throughout the City.
- 402** Landscape Maintenance District (LMD) #2 - to account for special benefit assessments levied on property owners in the Village of Heritage for landscape maintenance.
- 403** Landscape Maintenance District (LMD) #3-1 Empire Center - to account for special benefit assessments levied on property owners in the Empire Center area for landscape maintenance.
- 404** Landscape Maintenance District (LMD) #3 Hunter's Ridge - to account for special benefit assessments levied on property owners in Hunter's Ridge for landscape maintenance.
- 406** Local Lighting Maintenance District (LLMD) #3 Hunter's Ridge - to account for special assessments levied on property owners in the Hunter's Ridge area to pay for street lighting.
- 407** Community Facilities District (CFD) #1 Southridge - to account for special taxes levied on property owners in Southridge Village for landscape maintenance, police and fire services.
- 408** Community Facilities District (CFD) #6 The Landings - to provide maintenance of street lights, landscaping, parks and parkways.
- 409** Community Facilities District (CFD) #6-1 Stratham - to provide maintenance of street lights, landscaping, parks and parkways.
- 410** Community Facilities District (CFD) #6-2 North Morningside - to provide maintenance of street lights, landscaping, parks and parkways.
- 411** Community Facilities District (CFD) #6-3a Bellgrove II - to provide maintenance of street lights, landscaping, parks and parkways.

## Special Revenue Funds - continued

- 412 Community Facilities District (CFD) #7 Country Club Estates - to provide maintenance of street lights, landscaping, parks and parkways.
- 413 Community Facilities District (CFD) #8 Presley - to provide maintenance of street lights, landscaping, parks and parkways.
- 414 Community Facilities District (CFD) #9M Morningside - to provide maintenance of street lights, landscaping, parks and parkways.
- 415 Community Facilities District (CFD) #10M Jurupa Industrial Center - to provide maintenance of street lights, landscaping, parks and parkways.
- 416 Community Facilities District (CFD) #12 Sierra Lakes - to provide maintenance of street lights, landscaping, parks and parkways.
- 417 Community Facilities District (CFD) #13M Summit Heights - to provide maintenance of street lights, landscaping, parks and parkways.
- 418 Community Facilities District (CFD) #14M Sycamore Hills - to provide maintenance of street lights, landscaping, parks and parkways.
- 419 Community Facilities District (CFD) #15M Tract # 16158 - to provide maintenance of street lights, landscaping, parks and parkways.
- 420 Community Facilities District (CFD) #16M Ventana Point - to provide maintenance of street lights, landscaping, parks and parkways.
- 421 Community Facilities District (CFD) #18M Badiola Homes - to provide maintenance of street lights, landscaping, parks and parkways.
- 422 Community Facilities District (CFD) #20M Cottages - to provide maintenance of street lights, landscaping, parks and parkways.
- 423 Community Facilities District (CFD) #21M Western Division - to provide maintenance of street lights, landscaping, parks and parkways.

## Special Revenue Funds - continued

- 424 Community Facilities District (CFD) #23 CDS Homes - to provide maintenance of street lights, landscaping, parks and parkways.
- 425 Community Facilities District (CFD) #24M - to provide maintenance of street lights, landscaping, parks and parkways.
- 426 Community Facilities District (CFD) #25M - to provide maintenance of street lights, landscaping, parks and parkways.
- 427 Community Facilities District (CFD) #27M - to provide maintenance of street lights, landscaping, parks and parkways.
- 428 Community Facilities District (CFD) #28M - to provide maintenance of street lights, landscaping, parks and parkways.
- 429 Community Facilities District (CFD) #29M - to provide maintenance of street lights, landscaping, parks and parkways.
- 430 Community Facilities District (CFD) #23M - to provide maintenance of street lights, landscaping, parks and parkways.
- 431 Community Facilities District (CFD) #34M - to provide maintenance of street lights, landscaping, parks and parkways.
- 432 Community Facilities District (CFD) #33M - to provide maintenance of street lights, landscaping, parks and parkways.
- 433 Community Facilities District (CFD) #31 Citrus Heights North - to provide maintenance of street lights, landscaping, parks and parkways.
- 434 Community Facilities District (CFD) #32M - to provide maintenance of street lights, landscaping, parks and parkways.
- 435 Community Facilities District (CFD) #35M - to provide maintenance of street lights, landscaping, parks and parkways.
- 436 Community Facilities District (CFD) #36M - to provide maintenance of street lights, landscaping, parks and parkways.
- 437 Community Facilities District (CFD) #38M - to provide maintenance of street lights, landscaping, parks and parkways.
- 438 Community Facilities District (CFD) #37 Montelago - to provide maintenance of street lights, landscaping, parks and parkways.
- 439 Community Facilities District (CFD) #39M - to provide maintenance of street lights, landscaping, parks and parkways.



## Special Revenue Funds - continued

- 440 Community Facilities District (CFD) #40M - to provide maintenance of street lights, landscaping, parks and parkways.
- 441 Community Facilities District (CFD) #41M - to provide maintenance of street lights, landscaping, parks and parkways.
- 442 Community Facilities District (CFD) #42M - to provide maintenance of street lights, landscaping, parks and parkways.
- 443 Community Facilities District (CFD) #44M - to provide maintenance of street lights, landscaping, parks and parkways.
- 444 Community Facilities District (CFD) #45M - to provide maintenance of street lights, landscaping, parks and parkways.
- 445 Community Facilities District (CFD) #46M - to provide maintenance of street lights, landscaping, parks and parkways.
- 446 Community Facilities District (CFD) #47M - to provide maintenance of street lights, landscaping, parks and parkways.
- 447 Community Facilities District (CFD) #48M - to provide maintenance of street lights, landscaping, parks and parkways.
- 448 Community Facilities District (CFD) #49M - to provide maintenance of street lights, landscaping, parks and parkways.
- 449 Community Facilities District (CFD) #50M - to provide maintenance of street lights, landscaping, parks and parkways.
- 450 Community Facilities District (CFD) #51M - to provide maintenance of street lights, landscaping, parks and parkways.
- 453 Community Facilities District (CFD) #53M - to provide maintenance of street lights, landscaping, parks and parkways.
- 454 Community Facilities District (CFD) #54M - to provide maintenance of street lights, landscaping, parks and parkways.
- 455 Community Facilities District (CFD) #55M - to provide maintenance of street lights, landscaping, parks and parkways.
- 456 Community Facilities District (CFD) #56M - to provide maintenance of street lights, landscaping, parks and parkways.
- 457 Community Facilities District (CFD) #57M - to provide maintenance of street lights, landscaping, parks and parkways.
- 458 Community Facilities District (CFD) #58M - to provide maintenance of street lights, landscaping, parks and parkways.

## Special Revenue Funds - continued

- 459** Community Facilities District (CFD) #59M - to provide maintenance of street lights, landscaping, parks and parkways.
- 460** Community Facilities District (CFD) #60M - to provide maintenance of street lights, landscaping, parks and parkways.
- 461** Community Facilities District (CFD) #61M - to provide maintenance of street lights, landscaping, parks and parkways.
- 462** Community Facilities District (CFD) #62M - to provide maintenance of street lights, landscaping, parks and parkways.
- 463** Community Facilities District (CFD) #63M - to provide maintenance of street lights, landscaping, parks and parkways.
- 464** Community Facilities District (CFD) #64M - to provide maintenance of street lights, landscaping, parks and parkways.
- 465** Community Facilities District (CFD) #65M - to provide maintenance of street lights, landscaping, parks and parkways.
- 467** Community Facilities District (CFD) #67M - to provide maintenance of street lights, landscaping, parks and parkways.
- 468** Community Facilities District (CFD) #68M - to provide maintenance of street lights, landscaping, parks and parkways.
- 469** Community Facilities District (CFD) #69M - to provide maintenance of street lights, landscaping, parks and parkways.
- 470** Community Facilities District (CFD) #70M Avellino – to provide maintenance of street lights, landscaping, parks and parkways.
- 471** Community Facilities District (CFD) #71M Sierra Crest – to provide maintenance of street lights, landscaping, parks and parkways.
- 497** Fontana Fire District - to account for costs associated with the Fontana Fire Protection District, a separate legal entity governed by California State Health and Safety Code for the purpose of providing fire suppression, emergency medical, fire prevention and education services within the City limits and unincorporated area with the City's Sphere of Influence.
- 498** FFD – Community Facilities District (CFD) 2202-2 - to account for special taxes levied on property developed after January 2, 2001 to finance fire protection and suppression services within the Community Facilities District.
- 499** Fontana Community Foundation – to account for the revenues and expenditures of the Fontana Community Foundation.

## Debt Service Funds

- 580** General Debt Service - to account for debt service payments on general City obligations.
- 581** Fontana Gateway Assessment District - to account for special tax assessment receipts and debt service payments on Fontana Gateway Assessment District No. 89-1 limited obligation bonds.

## Capital Project Funds

- 601** Capital Reinvestment - to account for moneys transferred from the General Fund to be expended on discretionary infrastructure projects.
- 602** Capital Improvement - to account for moneys expended on miscellaneous capital improvements.
- 603** Future Capital Projects - to account for capital improvement reimbursements from the San Bernardino Associated Governments (SANBAG) to be used for general infrastructure improvements throughout the City.
- 620** San Sevaine Flood Control - to account for flood control fees collected for the construction of flood control improvements in the San Sevaine Area.
- 621** Upper Etiwanda Flood Control – to account for flood control fees collected for the construction of flood control improvements.
- 622** Storm Drainage - to account for receipts from drainage fees imposed on developers for the purpose of constructing storm drainage facilities within the City limits.
- 623** Sewer Expansion - to account for developer impact fees used by the Inland Empire Utilities Agency for the expansion and construction of sewer treatment facilities.
- 630** Circulation Mitigation - to account for developer impact fees expended for traffic studies, planning, and construction of traffic flow improvements.
- 631** Fire Assessment - to account for developer impact fees expended for fire prevention and protection.
- 632** General Government - to account for developer impact fees used for the capital construction of City facilities.

## Capital Project Funds - continued

- 633** Landscape Improvements - to account for development impact fees used to improve public landscaping City-wide.
- 634** Library Capital Improvement - to account for developer impact fees to be used for the construction of library facilities.
- 635** Parks Development - to account for receipts and expenditures from park development fees for new parks and renovation of existing parks.
- 636** Police Capital Facilities - to account for development impact fees to fund capital improvements of police facilities and equipment.
- 637** Underground Utilities - to account for developer fees used for offsetting the cost of relocating electrical and cable lines underground to enhance the appearance and the safety of the community.
- 638** Affordable Housing Trust - to account inclusionary housing and affordable housing developer impact fees to be used to construct, rehabilitate or subsidize affordable housing that complies with the Affordable Housing Trust Fund regulations.
- 657** Community Facilities District (CFD) #31 Citrus Heights North – to account for bond proceeds used to finance infrastructure improvements in the Citrus Heights North CFD.
- 658** Community Facilities District (CFD) #37 Montelago – to account for bond proceeds used to finance infrastructure improvements in the Montelago CFD.
- 659** Community Facilities District (CFD) #70 Avellino – to account for bond proceeds used to finance infrastructure improvements in the Avellino CFD.
- 696** Fire Capital Project - to account for moneys expended on capital improvements and equipment replacement for the Fontana Fire Protection District.
- 697** Fontana Housing Authority - to account for costs associated with the Housing Authority, a separate legal entity governed by California State Housing Authority law. The Housing Authority uses funds from the Fontana Redevelopment Agency's Low and Moderate Income Housing Fund and Federal Department of Housing and Urban Development Program Grants to actively improve and develop quality neighborhoods and housing opportunities throughout the City of Fontana.

## Proprietary Funds

- 701** Sewer Maintenance and Operation - to account for the maintenance and operation of the sewer system, which is funded by user charges and other fees.
- 702** Sewer Capital - to account for the City's association with the Fontana wastewater facility. To account for the ongoing expansion of the sewer system which is funded by connection charges and other fees.
- 703** Sewer Replacement - to account for funds reserved for the eventual replacement of the City's sewer system.
- 710** Water Utility - to account for the City's water operations.
- 751** Fleet Operations - to account for motor vehicle services provided to the City's fleet used by the various departments.

## Major Funds

Major funds represent the significant activities of the City and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. Under this provision, the following funds qualify as major funds:

**Governmental Fund Type funds** - General Fund and Fontana Fire District.

## State Propositions by Number

- No. 1A (2004) **Protection of Local Government Revenues.** Protects local funding for public safety, health, libraries, parks and other locally delivered services by prohibiting the State from reducing property tax proceeds and requiring that local sales tax revenues remain with local government and be spent for local purposes. Allows provisions to be suspended only if the Governor declares a fiscal necessity and two-thirds of the Legislature approve the suspension, with suspended funds to be repaid within three years. **Impact on Fontana: Revenue stabilization.**
- No. 1A (2006) **Transportation Funding Protection.** Protects transportation funding for traffic congestion relief projects, safety improvements, and local streets and roads and prohibits the state sales tax on motor vehicle fuels from being used for any purpose other than transportation improvements. Authorizes loans of these funds only in the case of severe state fiscal hardship, restricts loans to no more than twice in any 10-year period, and requires loans to be fully repaid within three years.
- No. 1B (2006) **Highway Safety, Traffic Reduction, Air Quality, and Port Security.** Makes safety improvements and repairs to state highways, upgrades freeways to reduce congestion, repairs local streets and roads, upgrades highways along major transportation corridors, improves seismic safety of local bridges, expands public transit, helps complete the state's network of carpool lanes, reduces air pollution, and improves anti-terrorism security at shipping ports by providing for a bond issue not to exceed \$19.925 billion. **\$2.9 received for FY 2007-08 and \$2.7 for FY 2008-09.**

### Effects of Proposition 1A

- Strengthens prohibitions against unfunded state mandates by requiring the state to suspend state mandates in any year the Legislature does not fully fund those laws
- Expands definition of state mandate to include transfer of responsibility of a program for which the state previously had full or partial responsibility
- Prohibits the state from:
  - Reducing the local Bradley-Burns Uniform Sales and Use Tax rate or altering its method of allocation unless to comply with federal law or an interstate compact
  - Decreasing VLF revenue from the 0.65% rate without providing replacement funding to cities and counties
  - Shifting property taxes from cities, counties or special districts with certain exceptions
  - Failing to reimburse cities and counties for the 0.25% local sales tax shifted under the triple flip

## State Propositions by Number - continued

- No. 2 (1998) **Transportation Funding:** Requires loans of transportation related revenues to the General Fund be repaid the same fiscal year, or within three fiscal years if the Governor declares an emergency significantly impacting the General Fund or GF revenues are less than the previous fiscal year's adjusted revenues. Allows loans of certain transportation related revenues to local entities conditioned upon repayment, with interest, within four years. Designates local transportation funds as trust funds prohibiting abolition of such funds created by law. Restricts allocations from local transportation funds to designated purposes relating to local transportation.
- No. 4 (1979) **Limitation of Government Appropriations:** Also called the Gann Initiative, establishes and defines annual appropriation limits on state and local government entities based on annual appropriations for the prior fiscal year. Requires adjustments for changes in cost of living, population and other specified factors. Although most appropriations are subject to the limit, the law exempts capital outlay, debt service and local government subventions. If the limit is exceeded, the surplus must be returned to the taxpayers within two years. **Impact on Fontana: City historically falls well below the Gann spending limit – see page 373.**
- No. 8 (1979) **Temporary Decline in Value:** Allows the Assessor to temporarily lower assessments when the market value on January 1 is lower than the factored base year value for that year. Reductions in assessed values are temporary and are reviewed annually until the factored based year value is again lower than the market value and is reinstated and the property will be subject to regular annual 2% increases.
- No. 13 (1978) **Tax Limitation:** Limits ad valorem taxes on real property to 1% of assessed value with Fiscal Year 1975-76 as the base year, and limits assessment increases to 2% per year. Allows reassessments to market value only when a property is sold. Prohibits state lawmakers from imposing new taxes without a 2/3 vote of the legislature, and prohibits local governments from enacting most new taxes without a 2/3 vote of the electorate. **Impact on Fontana: Beginning July 1, 1978, resulted in annual losses in property tax revenues.**

### Effects of Proposition 13

- Lowered tax burden for elderly and low-income homeowners (proportionate to income)
- Disparate treatment of similarly situated properties
- Disconnect between service costs and revenues deters balanced planning
- Local agency property tax revenues cut by nearly 60%
- Tax rates and shares out of sync with service demands
- Greater reliance on state General Fund for county and school spending
- Greater reliance in cities and counties on user fees and local taxes

## State Propositions by Number - continued

No. 22 (2010) **The Local Taxpayer, Public Safety, and Transportation Protection Act.** Prohibits the state, even during a period of severe financial hardship, from delaying the distribution of tax revenues for transportation, redevelopment, or local government projects and services. Specifically, Prop 22 closes loopholes to prevent taking local taxpayer funds currently dedicated to cities, counties, special districts and redevelopment agencies and revokes the State's authority to borrow local government property tax funds. It prohibits the State from redirecting, borrowing or taking the gasoline excise tax (HUTA) allocated to cities and counties for local street and road maintenance and improvements. It also prohibits the State from taking or redirecting public transportation account revenues dedicated to public transit.

No. 26 (2010) **Stop Hidden Taxes Initiative.** In some instances, may require new fees, or existing fees that are extended or increased, to be classified as special taxes requiring approval by two-thirds vote of local voters. It adds a new definition of "tax" into the California Constitution providing that any government-imposed charge, levy or exaction of any kind is a tax unless it falls into one of seven express exemptions. Prop 26 is aimed at fees imposed by state and local governments commonly referred to as "regulatory fees." These fees are placed on a particular class of persons or businesses from which the revenues are used to provide a benefit to the public as well as the fee payor, and are typically intended to mitigate the societal and environmental impacts of a business' or person's activities.

### Prop 26 Regulatory Fees - Exceptions

- A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government. (e.g., planning permits)
- A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product. (e.g., user fees)
- A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof. (e.g., pet licenses)
- A charge imposed for entrance to or use of local government property. (e.g., facility rental fees)
- A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government as a result of a violation of law, including late payment fees, fees imposed under administrative citation ordinances, parking violations, etc. (e.g., code enforcement fees, parking fines)
- A charge imposed as a condition of property development. (e.g., building permit fees)
- Assessments and property related fees. (e.g., sewer fees)



## State Propositions by Number - continued

- No. 30 (2012) **Sales and Income Tax Increase Initiative.** Besides increase sales and income taxes, initiative guarantees funding for public safety services realigned from state to local governments. **Impact on Fontana: \$265,721 received for FY 2012-13; \$265,721 received for FY 2013-14; \$265,720 revenue budgeted for FY 2014-15.**
- No. 42 (2002) **Transportation Congestion Improvement Act.** Requires, effective July 1, 2003, existing revenues resulting from state sales and use taxes on the sale of motor vehicle fuel be used for transportation purposes as provided by law until June 30, 2008. Requires, effective July 1, 2008, existing revenues resulting from state sales and use taxes on the sale of motor vehicle fuel be used for public transit and mass transportation; city and county street and road repairs and improvements; and state highway improvements. Imposes the requirement for two-thirds of the Legislature to suspend or modify the percentage allocation of the revenues. **Impact on Fontana: \$363,481 received for FY 2002-03; \$720,226 for FY 2005-06. FY 2003-04 & FY 2004-05 allocations previously suspended were repaid with interest in FY 2006-07 totaling \$1.1 million. Received \$1.6 million for FY 2008-09; \$1.7 for FY 2009-10.**
- No. 46 (1986) **Property Taxation:** Provides a further exception to the 1% Proposition #13 limit - it is not applicable to bonded indebtedness for the acquisition or improvement of real property approved on or after July 1, 1978, by two-thirds of the votes cast by the voters voting on the proposition.

### TCRP: Prop 42 Allocations

- Five-year plan with \$678 million per year of funding for 141 designated traffic congestion relief projects from gasoline sales tax revenue previously deposited in the state General Fund
- TCRP allocated remaining gasoline sales tax revenues as follows:
  - 20% to public transportation
  - 40% to transportation improvement projects funding the in state Transportation Improvement Program
  - 20% to county street and road improvements
  - 20% to city street and road improvements
- Essential allocation structure remained, although portions of the program were not funded in some years due to severe state General Fund deficits
- TCRP concluded in FY 2007-08 when funding for the 141 designated projects was completed
- Thereafter, all gasoline sales tax revenues were allocated on the 20/40/20/20 formula
- **Funds were effectively eliminated for FY 2010-11 with the signing of the Gas Tax Swap in March 2010 (ABx8 6 and ABx8 9)**

## State Propositions by Number - continued

- No. 47 (1986) **Allocation of Vehicle License Fee Taxes to Counties and Cities.** Requires all revenues from taxes imposed pursuant to the Vehicle License Fee Law to be allocated to counties and cities on and after July 1 following its adoption, except fees on trailer coaches and mobile homes and the costs of collection and refunds.
- No. 49 (2002) **State Grants for Before and After School Programs.** Increases state grant funds available for Before and After School Programs providing tutoring, homework assistance, and educational enrichment. Establishes priority for continued funding level for schools already receiving grants. Makes public elementary, middle and junior high schools, including charter schools, eligible for grants ranging from \$50,000 to \$75,000. Provides priority for additional funding for schools with predominantly low-income students. Declares that funding for before and after school programs shall be above Proposition 98 base funding, and at least \$85 million for first year increasing to \$550 million annually if state revenues grow. **Impact on Fontana: Provides funding for After School Program, \$3.3 million for FY 2014-15.**
- No. 57 (2004) **California Economic Recovery Bond Act:** A one-time Economic Recovery Bond of up to \$15 billion to pay off the state's accumulated General Fund deficit as of June 30, 2004, and replace the \$10.7 billion deficit-financing bonds authorized by the Legislature in 2003. The bond to be repaid through multi-step process that "freed up" a revenue stream dedicated solely to repayment of the bond. The "**Triple Flip**" diverts one-quarter cent of the sales tax from local governments to a special fund dedicated to the bond's repayment, the diversion of property taxes from school districts to local governments to offset their sales tax loss, and added General Fund payments to school districts to replace their diverted property taxes. **Impact on Fontana: Approximately 25% of sales tax revenue is now received twice a year, one-half in January and one-half in May, rather than on a monthly basis which negatively impacts cash flow.**
- No. 62 (1986) **Taxation. Local Governments and Districts.** Enacts statutes regarding new or increased taxation by local governments and districts. Imposition of special taxes, defined as taxes for special purposes, will require approval by two-thirds of voters.
- No. 98 (1988) **School Funding.** Establishes a minimum annual funding level for K-12 schools and community colleges, constituting over 70 percent of total K-12 funding and about two-thirds of total community college funding. It includes complicated formulas that basically provide a guaranteed funding source that grows each year with the economy and the number of students which is funded through a combination of State General Fund and local property tax revenues. **Impact on Fontana: Created need for ERAF shifts.**

## State Propositions by Number - continued

- No. 111 (1990) **Traffic Congestion Relief and Spending Limitation Act of 1990.** Enacts a statewide traffic congestion relief program and updates the spending limit on state and local government to better reflect the needs of a growing California population. It provides new revenues to be used to reduce traffic congestion by building state highways, local streets and roads, and public mass transit facilities.
- No. 172 (1993) **Local Public Safety Protection and Improvement Act of 1993.** Establishes a permanent statewide half-cent sales tax for support of local public safety functions in cities and counties to partially replace the property taxes shifted from local agencies to local school districts as part of the 1993-94 state budget agreement. **Impact on Fontana: Revenue of approximately \$1 million per year.**
- No. 218 (1996) **Voter Approval for Local Government Taxes.** Requires *all* local property-related fees to comply as follows: (1) No property owner's fee may be more than the cost to provide service to that property owner's land. (2) No fee may be charged for fire, police, ambulance, library service, or any other service widely available to the public. (3) No fee revenue may be used for any purpose other than providing the property-related service. (4) Fees may only be charged for services immediately available to property owners. Before adopting a new or increasing an existing property-related fee, information about the fee must be mailed to every property owner, reject the fee if a majority of the property owners protest in writing, and hold an election on the fee. **Impact on Fontana: The City has conducted several Prop. 218 proceedings for revenues such as landscape and lighting assessments and sewer fees.**

### Effects of Proposition 218

- Establishes clear Constitutional standard distinguishing locally imposed general taxes (majority voter requirement) from special taxes (super majority requirement)
- Provides citizens with the power to repeal taxes, assessments, fees and charges that are subject to Proposition 218
- Establishes a formal balloting procedure for the adoption of benefit assessments imposed on property
- Requires distinction between special benefits and general benefits regarding assessments
- Requires assessment of public property within an assessment district
- Places the burden of proof for demonstrating special benefit on the local agency imposing the property assessment
- Establishes new category of fees called "property-related fees" requiring new approval procedures and substantive provisions for those fees

## Assembly Bills by Number

- AB 8 (1979) The state law that allocates property tax revenues to local governments and schools.
- AB 63 (2000) **Taxation Disclosure.** Permits, under specified conditions, the disclosure of tax information to tax officials of any city until December 31, 2008. **Impact on Fontana: Allows City staff to cross reference existing business license records with those of the Franchise Tax Board.**
- AB 717 (1995) **Certification and Training of Inspectors, Plans Examiners, and Building Officials.** Establishes specific certification, training, and continuing education requirements for construction inspectors, plans examiners, and building officials, as defined, who are employed by a local agency in a temporary or permanent capacity. Exempts from its training and certification requirements any person currently and continuously employed by a local agency who is a construction inspector, plans examiner, or building official, for not less than two years prior to the effective date of the bill, until that person obtains new employment. **Impact on Fontana: The City is providing continuing education for appropriate Building and Safety staff.**
- AB 939 (1989) **California Integrated Waste Management Act of 1989.** Established the current organization, structure and mission of the California Integrated Waste Management Board (CIWMB). The purpose was to direct attention to the increasing waste stream and decreasing landfill capacity, and to mandate a reduction of waste being disposed. Cities and counties were required to meet diversion goals of 25% by 1995 and 50% by 2000. **Impact on Fontana: The City has consistently met the diversion goals.**
- AB 990 (1999) **Sales and Use Tax.** Authorizes cities and counties to collect information from persons seeking to engage in the business of selling tangible personal property and to require that they provide their State Board of Equalization permit number. **Impact on Fontana: Allows City staff to cross reference existing business license records with those of the Board of Equalization.**
- AB 1234 (2005) **Compensation and Ethics Training of Local Officials.** Rules governing compensation of local officials and requirement for biennial ethics training courses.
- AB 1290 (1993) **Community Redevelopment Reform Act of 1993.** Revised the definition of a blighted area and enacted numerous revisions in the Community Redevelopment Law, including the imposition of specified time limitations on redevelopment plans, the requirement of the adoption of implementation plans describing the goals and objectives of redevelopment agencies, and the inclusion of specified information on statements of indebtedness required to be filed by redevelopment agencies. **Impact on Fontana: The City adopted AB 1290 limitations for all Redevelopment Project Areas on November 15, 1994.**

## Assembly Bills by Number - continued

- AB 1484 (2012) **AB X1 26 Cleanup/Enforceable Obligations.** Expands the definition of “enforceable obligation” to include loans between the agency and the host city or county within two years of the date of creation of the redevelopment agency or within two years of the date of the creation of a project area if the loan is specific to that project area. Other loans may also be deemed enforceable obligations provided that the oversight board makes a finding that the loan was for legitimate redevelopment purposes. Other provisions clarify the functions of successor agencies and oversight boards. **Impact on Fontana: Could allow reconsideration of Enforceable Obligations previously rejected by State Department of Finance.**
- AB 1600 (1987) **Developer Fees.** Counties and cities can charge developer impact fees to pay for public works. **The City of Fontana charges several developer fees enacted under AB 1600.**
- AB 1602 (2005) **Supplemental VLF Amounts for Inhabited Annexations.** Provided new allocations of Vehicle License Fee (VLF) revenues to cities to remedy the negative effects of certain provisions of the VLF for Property Tax swap of 2004. For cities that annex areas after August 5, 2004 (the date of the swap), this bill provided additional per capita allocation for each person residing in the annexed area at the time of annexation that continues into the future increasing by a growth factor. The per capita amount is derived by multiplying \$50 times the growth in total VLF revenues from the most recent fiscal year since 2004-05, divided by the growth in population, approximately mirroring the overall annual change in VLF per capita revenues. **Impact on Fontana: The City recently annexed 32 “islands” adding 14,000+ new residents. SB 89 (2011) eliminated this funding; AB 1521 (pending) would bring it back; \$790,000 revenue budgeted for FY 2014-15.**
- AB 1768 (2002) **Education Revenue Augmentation Fund (ERAF) Shift.** Required a shift of \$75 million of tax increment statewide from redevelopment agencies to ERAF to meet the 2002-03 state budget shortfall. **Impact on Fontana: One-year shift from Fontana RDA of \$1.1 million.**

### Mitigation Fee Act AB 1600

- Fees imposed to mitigate the impact of the development on the community
- Fees must be expended for which they are charged
- Revenue deposited in separate dedicated capital facility account
- Requires annual report and findings with regard to unexpended portion

## Assembly Bills by Number - continued

- AB 2928 (2000) **Comprehensive Transportation Funding Measure.** Transfers \$4.9 billion from a combination of General Fund and gasoline sales tax revenue to the Traffic Congestion Relief Fund (TCRF) by 2005-06 to fund 141 specific transportation projects over a six-year period. Due to the state's fiscal condition in the early 2000s, much of this funding was loaned to the General Fund. Later statutes extended the transfer through 2007-08 and specified repayment of prior-year loans. To date, \$3.1 billion has been transferred, and payments on prior-year loans will likely be made into the next decade.
- AB 3229 (1996) **Local Law Enforcement Supplemental Funding.** Allocates \$100 million annually for Citizens Option for Public Safety (COPS) program. **Impact on Fontana: \$320,000 revenue budgeted for FY 2014-15 to partially fund part-time cadets and helicopter program.**
- ABX1 26 (2011) **Redevelopment Agency Dissolution Act.** Phases out the current tax increment funding mechanism for redevelopment agencies and returns property tax revenues to schools, special districts, cities and counties to help sustain their core functions. The failure of the legislative body of the city/county to enact a continuation ordinance to enable its redevelopment agency to continue normal operations on or before October 1, 2011, would lead to the dissolution of the RDA as of October 1, 2011. (see below for lawsuit information)
- ABX1 27 (2011) **Redevelopment Agency Continuation Act.** Allows redevelopment agencies to avoid dissolution by opting into the Voluntary Alternative Redevelopment Program (VARP). To qualify for the VARP, the sponsor community of an RDA must agree to pay its proportionate shares of \$1.7 billion in FY 2011-12 and \$400 million annually for subsequent years for redistribution locally. (see below for lawsuit information)
- The California Redevelopment Association (CRA) filed a lawsuit challenging the constitutionality of both ABX1 27 and ABX1 26 because they violate Proposition 22 which was passed by the voters in 2010. On December 29, 2011, the California Supreme Court issued their decision declaring that ABX1 27 was invalid and that ABX1 26 was valid, and revised the effective dates and deadlines. **Impact on Fontana: While the full impact is still unclear, no tax increment will be available in the future for projects.**
- ABX4 26 (2009) **Supplemental Educational Revenue Augmentation Fund (SERAF).** Required a two-year shift of \$2.05 billion of tax increment statewide from redevelopment agencies to SERAF to meet the 2009-10 state budget shortfall. The California Redevelopment Association (CRA) filed a lawsuit challenging the constitutionality of the shift, but the Court ruled in favor of the State. **Impact on Fontana: Year one shift from Fontana RDA of \$33.5 million, year two shift of \$6.9 million.**

## Assembly Bills by Number - continued

ABX8 6 (2010)

ABX8 9 (2010)

**Gas Tax SWAP.** Repeals the state sales tax on gasoline; increases the excise tax on gasoline by 17.3 cents and adds annual index that is intended to ensure the new excise tax keeps pace with revenues expected from the sales tax on gas; and increase the sale tax on diesel by 1.75 percent and allocates 75 percent to local transit agencies and 25 percent to state transit programs. The excise tax on diesel is reduced from 18 cents to 13.6 cents. Sales tax revenues from diesel must go to transit funding. In FY 2010-11, the revenues would be allocated to (1) transportation debt service, (2) \$54 million monthly set aside for future appropriation by the legislature, and (3) the remainder allocated 50% to State Transportation Improvement Program (STIP) and 50% evenly split between cities and counties using current HUTA formulas. Beginning in FY 2011-12, the revenues will be allocated to (1) transportation debt service and (2) the remainder allocated 44% to STIP, 12% to State Highway Operation and Protection Program (SHOPP), the state's highway safety improvement program, and 44% evenly split between cities and counties using current HUTA formulas. The law includes expressed legislative intent to fully replace the local streets and road funds cities and counties would have received under Proposition 42 state sales tax on gasoline with allocations from the new higher motor vehicle excise tax (HUTA) rate. **Impact on Fontana: Unknown at this time.**

ABX8 5 (2010)

ABX8 14 (2010)

**Payment Delays.** Provides that, as a way to deal with anticipated cash flow problems, the State will defer the apportionment of certain revenues from the Highway Users Tax Account (HUTA) in the Transportation Tax Fund, thus deferring the transfer of these revenues to local agencies. Also provides that during the period of that deferral, local agencies receiving Prop 1B funds may borrow from those funds to pay for local street and road maintenance and operations. If the local agency borrow from its Prop 1B funds, must repay the borrowed funds with interest (computed at the current average rate of interest earned by the local agency on amounts currently on deposit) within the same fiscal year in which the funds were borrowed, and must use both the repaid Prop 1B funds and the resulting interest for Prop 1B projects. **Impact on Fontana: Monthly HUTA payments for July 2010 through March 2011 of approximately \$1.4 million were paid in April 2011. Proposition 22, passed in November 2010, disallows these delays in the future.**

## Senate Bills by Number

- SB 89 (2011) **Vehicle License Fee Shift.** Effective July 1, 2011, shifts all City VLF revenues to fund law enforcement grants that previously had been paid by a temporary state tax and, prior to that, by the state general fund. **Impact on Fontana: Loss of per capita VLF estimated at \$670,000 annually and special allocation for newly incorporated annexations estimated at \$790,000 annually.**
- SB 90 (1972) **Property Tax Relief Act.** Limits the ability of local agencies and school districts to levy taxes. To offset these limitations, the Legislature declared its intent to reimburse local agencies and school districts for the costs of new programs or increased levels of service mandated by state government. **Impact on Fontana: The FY 2014-15 budget includes revenues of \$100,000 for mandated cost reimbursement although the actual amount received each year varies since the State does not consistently fund the claims.**
- SB 211 (2001) **Redevelopment Indebtedness.** Allows redevelopment agencies to eliminate the time for incurring indebtedness for redevelopment plans adopted prior to 1994, but makes them subject to statutory tax sharing. **Impact on Fontana: The City eliminated the deadline to incur indebtedness and triggered the statutory tax sharing in the North Fontana Project Area in 2003, and in the Sierra Corridor Project Area in 2007.**
- SB 1135 (1993) **Education Revenue Augmentation Fund (ERAF) Shifts.** Together with SB 617 and SB 844, required payments from redevelopment agencies for the 1992-93, 1993-94 and 1994-95 fiscal years to the state to meet its obligations to fund education at specified levels under Proposition 98. Three-year shift of \$330 million. **Impact to Fontana: Three-year shift from Fontana RDA of \$4.9 million.**
- SB 1045 (2003) **ERAF II.** Required redevelopment agencies statewide to shift \$135 million to ERAF to reduce the amount of State funding for schools for 2003-04. **Impact on Fontana: One-year shift from Fontana RDA of \$2.0 million.**
- SB 1096 (2004) **ERAF III.** Local governments agreed to a two-year property tax reduction (2004-05 and 2005-06) and shift of \$1.3 billion per year to the State in exchange for support of Proposition 1A, a voter-approved ballot measure that offers protection to local governments from future state revenue losses. Also required redevelopment agencies statewide to shift \$250 million for 2004-05 and \$250 million for 2005-06 to ERAF. **Impact on Fontana: Reduction in General Fund property tax of approximately \$2 million (two-year impact) and two-year shift from Fontana RDA of \$8.6 million.**



## Other Legislation

|                                      |        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Improvement Bond Act Of 1915         | (1915) | One of the traditional benefit assessment laws that pay for public works with assessment bonds. <b><i>The City issued Fontana Gateway Assessment District No. 89-1 Limited Obligation Bonds under this Act in 1990; the bonds were paid off in March 2008.</i></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Landscaping and Lighting Act of 1972 | (1972) | Local governments levy benefit assessments to pay for public works and public services. <b><i>The City has five landscaping and lighting districts formed under this Act.</i></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Brown Act                            | (1953) | <b>Open meeting law for local governments.</b> Enacted to safeguard the public's ability to obtain access to and participate in local government meetings and deliberations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Calif Environmental Quality Act      | (1970) | <b>California Environmental Quality Act.</b> Requires public agencies to consider the environmental effects of development projects.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Measure I                            | (1989) | <b>Traffic Congestion Relief.</b> Approved by San Bernardino County voters in November 1989, authorizes the San Bernardino County Transportation Authority to impose a one-half of one percent sales tax applicable in the incorporated and unincorporated territory of the County of San Bernardino for a period not to exceed twenty years. San Bernardino Associated Governments (SANBAG), acting as the Authority, is authorized to administer the programs described in the Measure. Revenue from the tax can only be used for transportation improvement and traffic management programs authorized in the Expenditure Plan. In November 2004, San Bernardino County voters overwhelming voted to continue Measure I for an additional 30 years beyond its expiration date in 2010. <b><i>Impact on Fontana: For the first 14 years, the tax has provided more than \$16 million for Fontana's streets and roads. Additional Measure I funds totaling \$768 million have been pooled by all of the cities and unincorporated areas in the valley to support freeway improvements, Metrolink trains, Omnitrans subsidies for elderly and disabled riders, major streets that serve as transportation arteries, ridesharing programs, landscaping and traffic management. FY 2014-15 budget includes Measure I revenues of \$4.0 million.</i></b> |

## Other Legislation - continued

|                                                 |        |                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Measure C                                       | (2006) | <b>School Bonds.</b> In June 2006, voters in the Fontana Unified School District (FUSD) approved \$275 million general obligation bonds to build new schools and modernize or repair existing schools. The bond will pay for 13 new schools by imposing a tax of \$59.90 per year for every \$100,000 of a home's assessed value for the next 20 years.                                                                            |
| Mello-Roos Community Facilities Act             | (1982) | <b>Mello-Roos Community Facilities Act.</b> Allows local agencies to levy special taxes to pay for public works and some public services. <b><i>The City of Fontana has formed several CFDs to fund infrastructure and services.</i></b>                                                                                                                                                                                           |
| Public Records Act                              | (1958) | Requires public access to public records with limited exceptions.                                                                                                                                                                                                                                                                                                                                                                  |
| Quimby Act                                      | (1975) | Authorizes cities and counties to pass ordinances requiring that developers set aside land, donate conservation easements, or pay fees for park improvements. Revenues generated through the Quimby Act cannot be used for the operation and maintenance of park facilities.                                                                                                                                                       |
| Uniform Public Construction Cost Accounting Act | (1983) | Allows local agencies to use alternative bidding procedures when they hire contractors to perform public works projects. Specifically, projects of \$30,000 or less may be performed by the agency's own workforce, negotiated contract or purchase order; and projects of \$175,000 or less may be contracted by informal procedures as set forth in the statute. <b><i>The City of Fontana adopted the Act in June 2009.</i></b> |

### Community Facilities Districts

- May be used to finance the purchase, construction, improvement, expansion or rehabilitation of any real or tangible property with an estimated useful life of five or more years
- Subject to certain restrictions, may also finance services including
- Tax levied by ordinance approved by a two-thirds vote of the registered voters living within the district
- If fewer than 12 registered voters, by landowner vote
- Taxes adjusted annually by resolution
- Taxes collected two a year along with property tax and subject to the same penalties and foreclosure procedures

## Pending Legislation

AB 1521 / SB 69     **VLF Allocations to Cities.** In 2011, Governor Brown's Realignment Proposal shifted several state programs and commensurate revenues to local governments. The Legislature passed Senate Bill which recalculated the Department of Motor Vehicle's administration fund to \$25 million and increased vehicle license registration by \$12 per vehicle to offset DMV's cut budget. SB 89 also eliminated the \$153 million in VLF revenues allocated to cities and shifted those revenues to fund public safety realignment. This action makes new city incorporations and city annexations of populated territory financially infeasible. AB 1521 reallocates vehicle license fees to cities that annexed inhabited territory; and SB 69 to recently incorporated cities. **Impact on Fontana: The FY 2014-15 Proposed Operating Budget includes the \$790,000 annual VLF revenue lost in prior year.**

# Appendices

# Acronyms

|                 |                                                   |
|-----------------|---------------------------------------------------|
| <b>AB</b>       | Assembly Bill                                     |
| <b>ABC</b>      | Alcohol Beverage Commission                       |
| <b>ADA</b>      | American Disabilities Act                         |
| <b>ADDI</b>     | American Dream Down Payment Assistance Initiative |
| <b>AQMD</b>     | Air Quality Management District                   |
| <b>ARC</b>      | Annual Required Contribution                      |
| <b>ARRA</b>     | American Reinvestment and Recovery Act            |
| <b>ASP</b>      | After-School Program                              |
| <b>CAFR</b>     | Comprehensive Annual Financial Report             |
| <b>CaIPERS</b>  | California Public Employees Retirement System     |
| <b>CALTRANS</b> | California Department of Transportation           |
| <b>CAP</b>      | Cost Allocation Plan                              |
| <b>CDBG</b>     | Community Development Block Grant                 |
| <b>CEQA</b>     | California Environmental Quality Act              |
| <b>CERT</b>     | Community Emergency Response Team                 |
| <b>CFD</b>      | Community Facilities District                     |
| <b>CIP</b>      | Capital Improvement Program                       |
| <b>CMP</b>      | Congestion Management Plan                        |

|               |                                                  |
|---------------|--------------------------------------------------|
| <b>CMTA</b>   | California Municipal Treasurers Association      |
| <b>COLA</b>   | Cost of Living Adjustment                        |
| <b>COPS</b>   | Citizens Option for Public Safety                |
| <b>CPI</b>    | Consumer Price Index                             |
| <b>CSMFO</b>  | California Society of Municipal Finance Officers |
| <b>DDA</b>    | Developer Disposition Agreement                  |
| <b>DDR</b>    | Due Diligence Review                             |
| <b>DIF</b>    | Development Impact fee                           |
| <b>DMV</b>    | Department of Motor Vehicles                     |
| <b>DOF</b>    | Department of Finance                            |
| <b>EDU</b>    | Equivalent Dwelling Unit                         |
| <b>ESG</b>    | Emergency Shelter Grant                          |
| <b>EOPS</b>   | Enforceable Obligation Payment Schedule          |
| <b>ERAF</b>   | Educational Revenue Augmentation Fund            |
| <b>FEMA</b>   | Federal Emergency Management Agency              |
| <b>FETHAP</b> | Fontana Employee/Teacher Home-ownership Program  |
| <b>FPPC</b>   | Fair Political Practices Commission              |
| <b>FTE</b>    | Full Time Equivalent                             |

# Appendices

# Acronyms

|              |                                                  |
|--------------|--------------------------------------------------|
| <b>FUSD</b>  | Fontana Unified School District                  |
| <b>FWRP</b>  | Fontana Wastewater Reclamation Facility          |
| <b>FY</b>    | Fiscal Year                                      |
| <b>GAAP</b>  | Generally Accepted Accounting Principles         |
| <b>GASB</b>  | Governmental Accounting Standards Board          |
| <b>GFOA</b>  | Government Finance Officers Association          |
| <b>GIS</b>   | Geographic Information System                    |
| <b>HAP</b>   | Homeownership Assistance Program                 |
| <b>HATS</b>  | Housing Asset Transfer Form                      |
| <b>HHW</b>   | Household Hazardous Waste                        |
| <b>HOME</b>  | Home Investment Partnership Program              |
| <b>HSIP</b>  | Highway Safety Improvement Program               |
| <b>HVAC</b>  | Heating, Ventilation and Air Condition           |
| <b>HUD</b>   | Housing and Urban Development                    |
| <b>ICSC</b>  | International Council of Shopping Centers        |
| <b>IEUA</b>  | Inland Empire Utilities Agency                   |
| <b>ISTEA</b> | Intermodal Surface Transportation Efficiency Act |
| <b>JPA</b>   | Joint Powers Authority                           |

|                |                                           |
|----------------|-------------------------------------------|
| <b>LADWP</b>   | Los Angeles Department of Water and Power |
| <b>LAFCO</b>   | Local Agency Formation Commission         |
| <b>LAIF</b>    | Local Agency Investment Fund              |
| <b>L.F.</b>    | Linear Foot                               |
| <b>LMD</b>     | Landscape Maintenance District            |
| <b>LLMD</b>    | Local Lighting Maintenance District       |
| <b>LMIHF</b>   | Low/Moderate Income Housing Fund          |
| <b>MGD</b>     | Millions of Gallons per Day               |
| <b>MOE</b>     | Maintenance of Effort                     |
| <b>MWD</b>     | Metropolitan Water District               |
| <b>MHZ</b>     | Megahertz                                 |
| <b>MOU</b>     | Memorandum of Understanding               |
| <b>MSFIF</b>   | Municipal Services Fiscal Impact Fund     |
| <b>NHF</b>     | National Homebuyers Fund                  |
| <b>NSP</b>     | Neighborhood Stabilization Program        |
| <b>OES</b>     | Office of Emergency Services              |
| <b>O&amp;M</b> | Operations & Maintenance                  |
| <b>OPA</b>     | Owner Participation Agreement             |

# Appendices

# Acronyms

|               |                                              |
|---------------|----------------------------------------------|
| <b>OPEB</b>   | Other Post Employment Benefits               |
| <b>OSR</b>    | Open Space and Recreation                    |
| <b>OTS</b>    | Office of Traffic Safety                     |
| <b>PDF</b>    | Portable Document Format                     |
| <b>PEG</b>    | Public, Education and Government             |
| <b>PERS</b>   | Public Employees Retirement System           |
| <b>POST</b>   | Police Officers Standards and Training       |
| <b>PT FTE</b> | Part-time Equivalent                         |
| <b>PTAF</b>   | Property Tax Administration Fee              |
| <b>PUC</b>    | Public Utilities Commission                  |
| <b>RACES</b>  | Radio Amateur Civil Emergency Services       |
| <b>RDA</b>    | Redevelopment Agency                         |
| <b>ROPS</b>   | Recognized Obligation Payment Schedule       |
| <b>ROW</b>    | Right of Way                                 |
| <b>RPTTF</b>  | Redevelopment Property Tax Trust Fund        |
| <b>RTIP</b>   | Regional Transportation Improvement Program  |
| <b>SANBAG</b> | San Bernardino Associated Governments        |
| <b>SBCFCD</b> | San Bernardino County Flood Control District |

|              |                                                   |
|--------------|---------------------------------------------------|
| <b>SB</b>    | Senate Bill                                       |
| <b>SBOE</b>  | State Board of Equalization                       |
| <b>SBPEA</b> | San Bernardino Public Employees Association       |
| <b>SCAG</b>  | Southern California Association of Governments    |
| <b>SCE</b>   | Southern California Edison                        |
| <b>SCMAF</b> | Southern California Municipal Athletic Federation |
| <b>SEMS</b>  | Standardized Emergency Management System          |
| <b>SERAF</b> | Supplemental Education Revenue Augmentation Fund  |
| <b>SLESF</b> | Supplemental Law Enforcement Services Fund        |
| <b>STP</b>   | State Transportation Program                      |
| <b>TOT</b>   | Transient Occupancy Tax                           |
| <b>TCAC</b>  | Tax Credit Allocation Committee                   |
| <b>UPS</b>   | Uninterrupted Power System                        |
| <b>UUT</b>   | Utility Users Tax                                 |
| <b>VCP</b>   | Vitrified Clay Pipe                               |
| <b>VLF</b>   | Vehicle License Fee                               |

*All entries are alphabetized by letter rather than by word so that multiple-word terms are treated as single words. In order to gain a fuller understanding of a term, it will sometimes help to refer to the definition of another term. In these cases, the additional term is printed in SMALL CAPITALS.*

**A-87 Cost Allocation Plan**, is a circular published by the Federal Government's Office of Management and Budget (OMB), that establishes principles and standards for determining costs applicable to Federal grants, contracts, and other agreements. These principles and standards recognize "Total Cost" as allowable direct cost plus allowable indirect costs, less applicable credits. The significant difference between this plan and a "Full Cost Allocation Plan" is that "Legislative" costs are not allowable under the A-87 plan.

**Account**, assets, liabilities, income and expenses as represented by individual ledger pages to which debit and credit entries are chronologically posted to record changes in value. Examples are cash, accounts receivable, accrued interest and expenses.

**Account Number**, numeric identification of the account.

**Accrual Basis or Accrual Method**, accounting method whereby income and expense items are recognized as they are earned or incurred, even though they may not yet have been received or actually paid in cash. The alternative is Cash Basis. The City of Fontana uses the widely recognized method of a "Modified Accrual." Method depends on the Fund.

**Actual Cost**, amount paid for an asset; not its market value, insurable value, or retail value. It generally includes freight-in and installation costs, but not interest on the debt to acquire it.

**Administrative Expense**, often grouped with General Expenses, expenses that are not as easily associated with a specific function as are direct costs of manufacturing, selling or providing services. It typically includes expenses of the headquarters office and accounting.

**Adopted Budget**, a budget which typically has been reviewed by the public and approved by the legislature prior to the start of the fiscal year. The legal authority to expend money for specified purposes in the fiscal year time period.

**Ad Valorem**, Latin for according to value. An ad valorem tax is assessed on the value of goods or property; not on the quantity, weight, extent, etc.

**Agency Fund**, a fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

**Allocable Costs**, are costs that are allocable to a particular cost objective to the extent of benefits received by such objective.

**Appropriation**, is the legal authority to expend up to a certain amount of funds during the budget period. For most local governments, the ADOPTED BUDGET document is the source for all or most appropriations.

**Audit**, an examination of systems, procedures, programs and financial data. The end product of an audit is a report issued by an independent auditor describing how well a local government's financial statements describe its financial condition and the results of its operations.

**Balanced Budget**, a budget in which planned expenditures do not exceed planned funds available.

**Bond**, an interest-bearing promise to pay a specified sum of money. The principle amount due on a specific date.

**Budget**, is a financial plan, including estimated revenues and expenditures, for a specific period of time. The ADOPTED BUDGET is approved by the legislature prior to the start of the fiscal year; a REVISED BUDGET may be approved during the fiscal year if necessary.

**Budgetary Control**, the control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

**Budget Document**, the governmental entities detailed financial plan of estimated revenues and expenditures for a specific period of time, normally for 12 months.

**Budget Unit**, a seven digit number assigned to separate entities of a business of which to track costs.

**Budget Year**, is the FISCAL YEAR for which the budget is being considered; fiscal year following the CURRENT YEAR.

**Burden**, see OVERHEAD.

**Calendar Year**, continuous period beginning January 1 and ending December 31. This may differ from an organization's FISCAL YEAR.

**CALPERS**, California Public Employees Retirement System, a mandatory fringe benefit for City employees.

**Capital Expenditure**, an acquisition or an improvement (as distinguished from a repair) that will have a life of more than one year and costs more than \$5,000.

**Capital Improvement Program (CIP)**, a comprehensive plan which projects the capital needs of the community. Capital improvement plans are essential to sound infrastructure and financial planning. The annual capital budget is derived from the long-term CIP.

**Capital Outlay**, see CAPITAL EXPENDITURE.

**Capital Project Funds**, contain money restricted for construction and acquisition of major capital facilities.

**Carryover or Carry Forward** process of carrying a budgeted and encumbered item from the current fiscal year to the next fiscal year.

**Cash Basis or Cash Method**, is an accounting method that recognizes income and deductions when money is received or paid.

**Community Development Block Grant (CDBG)**, funds allocated to local government from the federal government based on a formula, but required to be applied for and used within a broad function areas such as community development.

**Comprehensive Annual Financial Report (CAFR)**, official annual financial report of a government.

**Consumer Price Index (CPI)**, measure of change in consumer prices, as determined by a monthly survey of the U.S. Bureau of Labor Statistics. Many pension and employment contracts are tied to changes in consumer prices as protection against inflation and reduced purchasing power. Among the CPI components are the costs of housing, food, transportation, and electricity. Also known as the cost-of-living index.



**Contingency**, a budgetary reserve set aside for emergency or unanticipated expenditures.

**Contractual Services**, a series of OBJECT CODES which include the expense of services procured independently by contract or agreement with person, firms, corporations or other governmental units.

**Cost Accounting**, is the continuous process of analyzing, classifying, recording and summarizing cost data within the confines and controls of a formal cost accounting system and reporting them to users on a regular basis.

**Cost Allocation Plan**, the documentation identifying, accumulating, and distributing allowable costs under grants and contracts together with the allocation method used.

**Cost Approach**, method of appraising property based on adding the reproduction cost of improvements, less depreciation, to the market value of the site.

**Cost Basis**, original price of an asset, used in determining depreciation and capital gains or losses. It usually is the purchase price, but in the case of an inheritance or gift is the market value of the asset at the time of receipt.

**Cost of Living Allowance (COLA)**, adjustment of wages designed to offset changes in the cost of living, usually as measured by the CONSUMER PRICE INDEX. COLAs are key bargaining issues in labor contracts and are politically sensitive elements of social security payments and federal pensions because they affect millions of people.

**Current Cost**, present market value of a product or asset, as contrasted with its acquisition cost.

**Current Year**, is the FISCAL YEAR in progress.

**Debt Service Fund**, a fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit**, (1) Insufficiency in an account or number, whether as the result of defaults and misappropriations or of mistakes or shrinkage in value. (2) Excess of the government's spending over its REVENUES.

**Deflation**, decline in the prices of goods and services. Deflation is the reverse of INFLATION; it should not be confused with disinflation which is a slowing down in the rate of price increases.

**Demand**, economic expression of desire, and ability to pay, for goods and services. Demand is neither need nor desire, the essence of demand is the willingness to exchange value (goods, labor, money) for varying amounts of goods or services, depending upon the price asked.

**Department**, an element of an organization. The City of Fontana regards Departments as the highest level of summary within the organization. These Departments consist of the lower levels of Divisions and Programs.

**Depreciation**, loss in value of an asset, whether due to physical changes, obsolescence, or factors outside of the asset.

**Designated Fund Balance**, Management's intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the City Council.

**Development**, in real estate, the process of placing improvements on or to a parcel of land; projects where such improvements are being made. Such improvements may include drainage, utilities, subdividing, access, buildings, and any combination of these elements.

**Direct Costs**, labor and materials that can be identified in the product or SERVICE provided.

**Direct Labor**, cost of personnel that can be identified in the product or SERVICE, such as SALARY of the person who provides the direct service.

**Discretionary Cost**, costs changed easily by management decisions such as advertising, repairs and maintenance, and research and development; also called managed costs.

**Division**, an organizational element, below Department and above Programs in the City of Fontana's organizational hierarchy.

**Division Overhead**, the cost of the DIVISION'S INDIRECT LABOR and material/supplies divided by the DIVISIONS DIRECT SALARY AND WAGES cost. The result is expressed as a percentage to be applied to direct salary and wages.

**Economic Growth Rate**, rate of change in the Gross National Product (GNP) as expressed in an annual percentage. If adjusted for inflation, it is called the *real economic growth rate*.

**Economies of Scale**, reduction of the costs of production of goods due to increasing the size of the producing entity and the share of the total market for the goods. For example, the largest auto producer may be able to produce a given car for a lower cost than any of its competitors.

**Efficiency**, measure of productivity relative to the input of human and other resources; originally a measure of the effectiveness of a machine in terms of the ratio of work output to energy input.

**Encumbrance**, obligations in the form of purchase orders, contracts or other commitments. They cease to be encumbrances when paid, cancelled or when the actual liability is set up.

**Enterprise Funds**, contain financial records of self-supporting operations such as Sewer Operations.

**Expenditure**, is the disbursement of money to cover the expenses of a governmental agency's operations. Expenditures relate to the acquisition of goods and services while expenses relate to the utilization of goods and services.

**Expense**, the actual use of resources, rather than the acquisition of goods and services. Cost incurred in operating and maintaining property.

**Fee**, cost of service.

**Fiduciary Funds** are one of the three types of funds utilized by government agencies. These are also referred to as Trust and Agency Funds. These funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

**Fiscal Year (FY)**, is the 12-month period in which a governmental agency operates. The fiscal year for the City of Fontana begins July 1 and ends June 30.

**Fixed Cost**, a cost that remains constant regardless of volume or demand. Fixed costs include salaries, interest expense, rent, depreciation, and insurance expenses.

**Franchise**, a special privilege granted by a government permitting the continued use of public property, such as refuse disposal and cable television, and usually involving the elements of monopoly and regulation.

**Fringe Benefits**, compensation that an employer contributes to its employees such as social security, retirement, life/health insurance, or training supplements. Fringe benefits can be either mandatory, such as social security contributions, or voluntary, such as retirement and health insurance benefits. The COST ALLOCATION PLAN specifically defines FRINGE BENEFITS as the OBJECT CODES that start with the number 7100, specifically: PERS Retirement, CAFETERIA BENEFIT PLAN, FICA Hospitalization and Worker's Compensation.

**Fringe Benefit Rate**, the COST ALLOCATION PLAN expresses this percentage rate based on the calculation of FRINGE BENEFIT costs divided by SALARY & WAGES costs.

**Full-Time Equivalent (FTE)**, a term used to refer to the number of hours for which a position is budgeted. Most full-time employees are paid for 2,080 hours in a year.

**Fund**, a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with related liabilities and residual equities or balances and changes therein which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. There are three *Types* of funds utilized by government agencies: GOVERNMENTAL, PROPRIETARY and FIDUCIARY.

**Fund Accounting**, system used by nonprofit organizations, particularly governments. Since there is no profit motive, accountability is measured instead of profitability. The main purpose is stewardship of financial resources received and expended in compliance with legal requirements. Financial reporting is directed at the public rather than investors.

**Fund Balance**, the balance of net financial resources that are spendable or available for appropriation.

**GANN Appropriations Limit**, this term refers to Article XIII B of the California State Constitution that places limits on the amount of proceeds from taxes that state and local governmental agencies can receive and spend each year.

**General and Administrative Expense (G & A)**, the cost of administration that operates in an indirect manner. Specially such indirect services as accounting, payroll, human resources and building use are part of the G&A expense.

**General Fund**, accounts for such general revenue sources as taxes, fines, licenses and fees. One General Fund exists per government and is usually the largest fund utilized.

**General Obligation Bond or GO Bonds** are usually limited by state law as to the amount as well as the length of indebtedness that a government can have. These "Full Faith and Credit" bonds are secured by all of the financial assets of the local government, including property taxes.

**Generally Accepted Accounting Principles (GAAP)**, conventions, rules and procedures that define accepted accounting practice, including broad guidelines as well as detailed procedures.

**Government Accounting**, principles and procedures in accounting for federal, state and local governmental units. The National Council on Governmental Accounting establishes rules. Unlike commercial accounting for corporations, encumbrances and budgets are recorded in the accounts. Assets of a governmental unit are restricted for designated purposes.

**Government Enterprise**, governmentally sponsored business activity. A utility plant may be a government enterprise, which raises revenue by charging for its services.

**Government Funds**, this category of funds accounts for all records of operations not normally found in business; GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS and CAPITAL PROJECT FUNDS are subsets of this category.

**Grant**, restricted funding source for a project.

**Historical Cost**, actual expenses incurred during previous fiscal years and is the basis for how trends are determined. Accounting principle requiring that all financial statement items be based on original cost or acquisition cost.

**Hourly Billing Rate**, the rate of a position on an hourly schedule including the cost of the positions hourly SALARY plus the hourly FRINGE BENEFITS costs, plus the DIVISION or DEPARTMENT OVERHEAD costs plus the City's GENERAL AND ADMINISTRATIVE COSTS. This "TOTAL" labor cost per hour is used to determine various costs of services provided to the public.

**Indirect Cost**, costs which cannot be easily seen in the product or service. Electricity, hazard insurance on the building, and data processing costs are examples of this.

**Indirect Labor**, wages and related costs of support for

administrative employees whose time is not charged directly to the project or service. The efforts of these personnel benefit many of the products or services and direct charging to the project is not realistic.

**Indirect Overhead**, narrower term than INDIRECT COSTS, referring to OVERHEAD items only.

**Inflation**, rise in the prices of goods and services, as happens when spending increases relative to the supply of goods on the market.

**Infrastructure**, support structures within a DEVELOPMENT; i.e., streets, curbs, gutters, sewers, storm drains, street lighting, etc. Sometimes financed by special assessment or Mello-Roos bonds.

**Internal Service Funds**, account for the financing of goods or services provided by one department or agency to other departments or governmental agencies on a cost reimbursement basis.

**Long-term Debt**, debt with a maturity of more than one year after the date of issue.

**Low/Moderate Housing**, prior to February 1, 2012, State law required that 20% of gross Redevelopment tax increment be set aside to fund housing opportunities for low and moderate-income families.

**Maintenance**, necessary care and management of equipment and operations. All mechanical equipment and organizations need continual maintenance to forestall the total breakdown of the system.

**Material**, goods used in the providing services or products.

**Modified Accrual Basis**, governmental accounting method. Revenue is recognized when it becomes available and measurable.

**Motor Vehicle In Lieu**, State subvention revenue calculated annually by the State on a per capita basis.

**Net**, figure remaining after all relevant deductions have been made from the gross amount; to arrive at the difference between positive and negative amounts.

**Object Codes**, are specific numerical classifications for which money is allocated for disbursements.

**Operating Budget**, plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

**Operating Expense**, a series of object codes which include expenditures for goods and services which primarily benefit the current period and are not defined as personnel services, contractual services or capital outlays.

**Operational Audit**, process to determine ways to improve production and services. Contrast external audit, which relates to financial statements.

**Operations & Maintenance**, supplies and other materials used in the normal operations of City department. Includes items such as books, maintenance materials and contractual services.

**Organization**, organized structure of roles and responsibilities functioning to accomplish predetermined objectives.

**Organization Chart**, chart showing the interrelationships of positions within an organization in terms of authority and responsibilities. There are basically three patterns of organization: line organization, functional organization and line and staff organization.

**Overhead**, indirect expenses of running an organization not directly associated with a particular item of service. For example, wages paid to an employee providing a service and the costs of the required materials for performing the service are DIRECT COSTS. Electricity, and building insurance are overhead expenses. By applying a factor called the burden rate, cost accounting attempts to allocate OVERHEAD, where possible, to the cost of the services provided.

**Overtime**, time worked in excess of an agreed upon time for normal working hours by employees. Hourly or non exempt employees must be compensated at the rate of one and one-half their normal hourly rate for overtime work beyond 40 hours in a workweek. Working on holidays or weekends is sometimes referred to as overtime work.

**Payroll**, aggregate periodic amount an organization pays its workers, lists of employees and their compensation.

**Per Capita**, by or for each individual. Anything figured per capital is calculated by the number of individuals involved and is divided equally among all. For example, if property taxes total \$1 million in a city and there are 10,000 inhabitants, the per capita property tax is \$100.

**Period**, interval of time as long or short as fits the situation.

**PERS**, Public Employees Retirement System, a mandatory fringe benefit for City employees.

# Appendices

# Glossary

**Personnel Services Costs**, a category summarizing OBJECT CODES OF SALARY AND WAGES and FRINGE BENEFIT COSTS.

**Prepaid Expense**, amounts that are paid prior to the period they cover. Such expenses often include insurance and rent.

**Prior Year**, is the FISCAL YEAR preceding the CURRENT YEAR.

**Project**, a specified task requiring a concentrating effort. Under the project will be a job usually identifying a specific area of improvement and funding

**Projection**, estimate of future performance made by economists, corporate planners and credit and securities analysts, typically using historic trends and other assumed input.

**Proprietary Funds** are one of three major fund types. These funds account for records of operations similar to those found in a business, such as ENTERPRISE FUNDS and INTERNAL SERVICE FUNDS.

**Pro Rata**, proportionate allocation. For example, a pro rata property tax rebate might be divided proportionately (prorated) among taxpayers based on their original assessments, so that each gets the same percentage.

**Purchase**, acquisition that is bought, as contrasted with an exchange, gift, donation or inheritance.

**Former Redevelopment Agency (RDA)**, is a separate legal entity governed by the California Community Development Law.

**Resolution**, legal order by a government entity.

**Revenue**, is the money received by a governmental agency to operate. Also referred to as collections or receipts.

**Revenue Sources**, are specific areas from which revenue is derived, i.e. ad valorem taxes, sales tax, etc.

**Rollover**, similar to carryover, yet used primarily in adjusting anticipated or budgeted amounts in future years to actual amounts.

**Salary**, regular compensation received by an employee as a condition of employment. Salaries are composed of basic wage and performance based pay.

**Salary & Wages**, an employee's monetary compensation for employment. This cost allocation plan defines these as all object codes in the range of numbers 7011 through 7030. For example: Full time employees, part times employees, overtime, special duty pay, uniform allowance and annual leave payoff.

**Service**, work done by one person that benefits another.

**Service Departments**, sections, programs or departments of an organization giving service.

**Shortfall**, smaller amount than planned or budgeted as in a revenue shortfall caused by less than planned DEVELOPMENT activity and charges.

**Special Assessments**, a compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

# Appendices

# Glossary

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**Special Revenue Funds**, contain resources that are legally restricted for specific purposes.

**Spreadsheet**, table of numbers arranged in rows and columns, related by formulas.

**Staff**, in general, persons in an organization.

**Standard Cost**, has been defined as a forecast or predetermination of what costs should be under normal conditions, thus serving as a basis of cost control.

**Straight Time**, standard time or number of hours worked established for a particular work period. A employee working straight time is not being paid OVERTIME.

**Support Cost Centers**, cost centers providing support services (indirect) to service cost centers (direct). For example the payroll function could be considered a support cost center whereas the police patrol function would be considered a service cost center as it provides a direct service to the public.

**Surplus**, in general, any excess amount. Remainder of funds appropriated for a particular expense.

**Take Home Pay**, amount of wages a worker actually receives after all deductions including taxes, have been made.

**Target**, desired amount or level of performance to obtain.

**Taxes**, compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property to current or permanent benefits, such as special assessments, or charges for services rendered only to those

paying such charges.

**Total Cost**, are costs including all ancillary costs. For example, the total cost of a project would include the DIRECT COSTS and INDIRECT COSTS.

**Transfers In/Out**, authorized exchanges of cash or other resources between funds.

**Trend**, in general, any direction of movement.

**Undesignated Fund Balance**, available expendable financial resources in a governmental fund that are not the object of tentative management plans (designations).

**Unit Cost**, compare the volume of work anticipated to the items needed to complete the work and the funds required to purchase these items.

**User Charges/Fees**, the payment of a fee for direct receipt of a public service by the party benefiting from the service.

**Variable**, data item that can change its value; also called a *factor* or *element*.

**Variance**, difference between actual experience and budgeted or projected experience in any financial category.

**Worksheet**, paper used for intermediate calculations.

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Friedman, Jack P., Dictionary of Business Terms, Copyright 1987 by Barron's Educational Services, Inc.

Riley, Susan L., and Colby, Peter W., Practical Government Budgeting, Copyright 1991 by State University of New York.

Hayes, Frederick O.R., Grossman, David A., Mechling Jerry E., Thomas, John S., Rosenbloom, Steven J., Linkages, Copyright 1982, The Urban Institute.

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- Resolution of the City Council of the City of Fontana adopting the City's operating budget for the Fiscal Year 2014/2015.
  - Resolution of the City Council of the City of Fontana establishing an appropriations limit of \$213,807,388 pursuant to Article XIII (B) of the California Constitution for Fiscal Year 2014/2015.
  - Resolution of the City Council of the City of Fontana adopting the Fiscal Years 2014/2015 – 2020/2021 Capital Improvement Program.
  - Resolution of the Fontana Fire Protection District adopting the District's operating budget for Fiscal Year 2014/2015.
  - Resolution of the Fontana Fire Protection District establishing an appropriations limit of \$110,863,526 pursuant to Article XIII (B) of the California Constitution for Fiscal Year 2014/2015.
  - Resolution of the Fontana Housing Authority adopting the Authority's operating budget for Fiscal Year 2014/2015.
  - Resolution of the Fontana Community Foundation adopting the Foundation's operating budget for Fiscal Year 2014/2015.





**RESOLUTION NO. 2014-043**

I, Tonia Lewis, City Clerk of the City of Fontana, California, and Ex-Officio Clerk of the City Council do hereby certify that the foregoing resolution is the actual resolution duly and regularly adopted by the City Council at a regular meeting thereof, held on the 16<sup>th</sup> day of June, 2014 by the following vote to wit:

**AYES:** Mayor Warren, Mayor Pro Tem Roberts and Council Members Tahan, Wibert and Sandoval

**NOES:** None

**ABSENT:** None

\_\_\_\_\_/s/ Tonia Lewis\_\_\_\_\_  
City Clerk of the City of Fontana

\_\_\_\_\_/s/ Acquanetta Warren\_\_\_\_\_  
Mayor of the City of Fontana

**ATTEST:**

\_\_\_\_\_/s/ Tonia Lewis\_\_\_\_\_  
City Clerk

**RESOLUTION NO. 2014-044**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA ESTABLISHING AN APPROPRIATIONS LIMIT OF \$213,807,388 PURSUANT TO ARTICLE XIII (B) OF THE CALIFORNIA CONSTITUTION FOR FISCAL YEAR 2014/2015**

**WHEREAS**, Article XIII (B) of the California Constitution provides that the total annual appropriations subject to limitation of the State and of each local government entity for the prior year is to be adjusted for changes in either the growth in the California Per Capita Income or the growth in the non-resident assessed valuation due to new construction and the changes in population within either its own jurisdiction or county in which the public entity is located, and

**WHEREAS**, pursuant to said Article XIII (B) of the California Constitution, the City Council of the City deems it to be in the best interest of the City of Fontana to establish an appropriations limit for Fiscal Year 2014/2015, and

**WHEREAS**, the City of Fontana has determined that said appropriations limit for Fiscal Year 2014/2015 be established in the amount of \$213,807,388, calculated using the growth factor in the California Per Capita Income and change in population within the City of Fontana.

**NOW, THEREFORE**, be it resolved, determined, and ordered by the City Council of the City of Fontana that said appropriations limit herein established may be changed as deemed necessary by resolution of the City Council.

**APPROVED AND ADOPTED** this 16<sup>th</sup> day of June, 2014.

**READ AND APPROVED AS TO LEGAL FORM:**

\_\_\_\_\_/s/ Jeff Ballinger  
City Attorney







**RESOLUTION NO. FFD 2014-001**

**A RESOLUTION OF THE FONTANA FIRE PROTECTION DISTRICT ADOPTING THE DISTRICT'S OPERATING BUDGET FOR THE FISCAL YEAR 2014/2015**

**WHEREAS**, the Fontana Fire Protection District is comprised of the Fontana District Fund; Community Facility District (CFD) 2002-2; and the Fire Capital Project Fund;

**NOW, THEREFORE**, be it resolved, determined, and ordered by the Fontana Fire Protection District that, the Fontana Fire Protection District's Operating Budget for the Fiscal year 2014/2015, submitted by the City Manager of the City of Fontana is herewith adopted for the Fontana Fire Protection District of the City of Fontana for Fiscal Year 2014/2015.

**NOW, THEREFORE**, be it also resolved, that the 2014/2015 Operating Budget Appropriations are as follows:

|                        |                     |
|------------------------|---------------------|
| Fontana Fire District  | \$26,142,550        |
| Fire Capital Project   | <u>1,465,900</u>    |
| Total Operating Budget | <u>\$27,608,450</u> |

**APPROVED AND ADOPTED** this 16<sup>th</sup> day of June, 2014.

**READ AND APPROVED AS TO LEGAL FORM:**

/s/ Jeff Ballinger  
General Counsel

I, Tonia Lewis, City Clerk of the City of Fontana, and Ex-Officio Clerk of the Fontana Fire Protection District do hereby certify that the foregoing resolution is the actual resolution duly and regularly adopted by the Fontana Fire Protection District at a regular meeting on the 16<sup>th</sup> day of June, 2014, by the following vote to-wit:

**AYES:** President Roberts, Vice President Wibert and Commissioners Warren, Tahan and Sandoval  
**NOES:** None  
**ABSENT:** None

/s/ Tonia Lewis  
Clerk of the Fontana Fire Protection District

**ATTEST:**

/s/ John Roberts  
President of the Fontana Fire Protection District

/s/ Tonia Lewis  
Clerk of the Fontana Fire Protection District

**RESOLUTION NO. FFD 2014-002**

**A RESOLUTION OF THE FONTANA FIRE PROTECTION DISTRICT ESTABLISHING AN APPROPRIATIONS LIMIT OF \$110,863,526 PURSUANT TO ARTICLE XIII (B) OF THE CALIFORNIA CONSTITUTION FOR FISCAL YEAR 2014/2015**

**WHEREAS**, Article XIII (B) of the California Constitution provides that the total annual appropriations subject to limitation of the State and of each local government entity for the prior year is to be adjusted for changes in either the growth in the California Per Capita Income or the growth in the non-resident assessed valuation due to new construction and the changes in population within either its own jurisdiction or county in which the public entity is located, and

**WHEREAS**, pursuant to said Article XIII (B) of the California Constitution, the Fontana Fire Protection District deems it to be in the best interest of the Fontana Fire Protection District to establish an appropriations limit for Fiscal Year 2014/2015, and

**WHEREAS**, the Fontana Fire Protection District has determined that said appropriations limit for Fiscal Year 2014/2015 be established in the amount of \$110,863,526, calculated using the growth factor in the California Per Capita Income and change in population within the City of Fontana.

**NOW, THEREFORE**, be it resolved, determined, and ordered by the Fontana Fire Protection District that said appropriations limit herein established may be changed as deemed necessary by resolution of the City Council.

**APPROVED AND ADOPTED** this 16<sup>th</sup> day of June, 2014.

**READ AND APPROVED AS TO LEGAL FORM:**

\_\_\_\_\_/s/ Jeff Ballinger\_\_\_\_\_  
City Attorney





**RESOLUTION NO. FHA 2014-001**

**A RESOLUTION OF THE FONTANA HOUSING AUTHORITY ADOPTING THE AUTHORITY'S OPERATING BUDGET FOR THE FISCAL YEAR 2014/2015**

**WHEREAS**, the Fontana Housing Authority is comprised of the following fund types: Special Revenue Funds and Capital Project Funds;

**NOW, THEREFORE**, be it resolved, determined, and ordered by the Fontana Housing Authority that the Operating Budget for the Fiscal year 2014/2015, submitted by the Executive Director, is hereby adopted.

**NOW, THEREFORE**, be it also resolved, that the 2014/2015 Operating Budget Appropriations are as follows:

|                        |                  |
|------------------------|------------------|
| Special Revenue Funds  | \$ 86,890        |
| Capital Project Funds  | <u>203,450</u>   |
| Total Operating Budget | <u>\$290,340</u> |

**APPROVED AND ADOPTED** this 16<sup>th</sup> day of June, 2014.

**READ AND APPROVED AS TO LEGAL FORM:**

/s/ Jeff Ballinger  
General Counsel

I, Tonia Lewis, City Clerk of the City of Fontana, and Ex-Officio Clerk of the Fontana Housing Authority, do hereby certify that the foregoing resolution is the actual resolution duly and regularly adopted by the Fontana Housing Authority at a regular meeting on the 16<sup>th</sup> day of June, 2014, by the following vote to-wit:

**AYES:** Chair Wibert and Agency Members Warren, Roberts, Tahan and Sandoval  
**NOES:** None  
**ABSENT:** None

/s/ Tonia Lewis  
Clerk of the Fontana Housing Authority

**ATTEST:**

/s/ Lydia Wibert  
Chairperson of the Fontana Housing Authority

/s/ Tonia Lewis  
Clerk of the Fontana Housing Authority

