

## **CITY OVERVIEW**

The City of Pomona derived its name as the result of a community-wide contest held in 1875 to select a name for the City. Solomon Gates submitted the winning name, Pomona, the Roman Goddess of Fruit. Reverend Charles F. Loop had a 5½ foot statue of the goddess made in Italy at a cost of \$9,800 and donated it to Pomona. In 1889, John C. Fremont, a famous U.S. soldier and explorer, unveiled the statue of the goddess amid great fanfare. Over the years, Pomona has nobly represented the meaning of its name. The Pomona Valley has been a fruitful valley in the past and is now fruitful from the strength and efforts of its people. Pomona has been a source of strength and inspiration to the surrounding communities for many years. As the Goddess appears to be looking to the future, we are reminded of the past – our successes and challenges, the present – a review of our talents and opportunities, and the future – the hopes and dreams of the citizens of this City. Many have passed this way and have given much. We would not have expected less. As those who have come before us gave so much, we pledge to give no less than our forefathers expected when they saw the vision of Pomona's destiny. We are Pomona...Vibrant, safe, and beautiful.

## **GOVERNMENT**

Pomona was founded on January 6, 1888 and became a Charter City in 1911. The City operates under a Council-Manager form of municipal government. The Mayor is the presiding officer of the Council and is elected at-large. The Council selects the Vice-Mayor on a rotating basis. Councilmembers are elected for overlapping four-year terms. Each is elected by district electoral votes and represents the district where he or she resides.

The Mayor and City Council appoint the City Manager who serves as the City's Chief Administrative Officer. The Council also acts as the Board of the Successor Agency to the former Redevelopment Agency and the Housing Authority. City Council / Agency meetings are typically held on the 1<sup>st</sup> and 3<sup>rd</sup> Monday's of each month. All meetings begin at 6:45 p.m. in the City Hall Council Chambers and are open to the public. Closed session, if necessary, is typically held at 5:30 p.m. and usually concludes by 6:45 p.m. Study sessions are scheduled as deemed necessary and are appropriately noticed.

## **LOCATION**

The City of Pomona is located at the southeast end of Los Angeles County, borders San Bernardino County's western boundary, and is just five miles north of Orange County. Pomona covers an area of approximately 23 square miles and enjoys a dry sub-tropical climate with an average temperature of 63° Fahrenheit with an average annual rainfall of 17.3 inches.



## **GREAT PLACE TO LIVE, WORK AND PLAY**

Pomona is a full service city with fire services provided by contract with the County of Los Angeles. City Hall is located in the Civic Center complex in downtown Pomona. Through the contract, the County of Los Angeles Consolidated Fire District staffs seven stations which are supported by fire prevention, community relations, state-of-the-art communications systems, and county command, control and administrative personnel.

The City provides parks, recreation and cultural activities, community development programs, parkways, medians, tree maintenance, water, sewer and refuse utilities, public safety, and general administrative services. The Community Services Department operates 26 parks, 13 community centers, 3 senior citizen centers, 2 public pools, a portable stage, 9 lighted tennis courts, 22 basketball courts and 31 ball fields (19 lighted). The City of Pomona Public Library maintains over 289,532 volumes and more than 9,455 in audiocassettes, compact discs, and other multi-media material.





Although the City of Pomona is best known as the site of the Los Angeles County Fair, where more than 1.3 million people visit each year, the 543 acre Los Angeles County Fairplex in Pomona has quickly become the venue of choice for national and international consumer shows, trade shows and conventions. The Sheraton Suites Fairplex Hotel has helped drive business even further with 247 rooms and meeting space for up to 600 people. Overall, the City boasts a total of 1,469 hotel rooms. New to Fairplex campus is a 50,000 square foot Conference Center, offering state of the art meeting, conference, and banquet facilities. Pomona also offers two renowned medical facilities: the 453 bed Pomona Valley Hospital Medical Center, recognized as one of the top 100 hospitals nationwide with a staff of more than 650 physicians, 2,900 employees and 797 volunteers, and the nationally known Casa Colina Hospital for Rehabilitative Medicine.

Pomona is a City of hidden treasures. Not only is it the headquarters of the National Hot Rod Association (NHRA), but it also lays claim to owning the only grove of Redwoods in Southern California. It has nearly 3,000 historically significant buildings, a budding artists' colony, and renowned collectors fairs. Among the most precious of Pomona gems is the Ganesh Hills neighborhood. Tucked into rolling hills, Ganesh Hills' Spanish-style homes have won universal acclaim from developers and residents alike.

Pomona offers a workforce that is among the most diverse, well-trained, and skilled in the region. With a combined resource of more than 95,000 students at Cal Poly Pomona, DeVry Institute of Technology, Westech College, Western University of Health Sciences and other nearby colleges and universities, Pomona has an array of professional and skilled workers.

**GENERAL STATISTICS & DEMOGRAPHICS**

**General**

Date of Incorporation	January 1888
Charter Date	March 10, 1911
Charter Amendment Date	November 1964
	April 1999
Form of Government	Council - Manager
Officials	Mayor & six Councilmembers
Elections	First Tuesday in November
	Of odd number years

**Demographic Profile**

Area (square miles):	22.8
Median Age:	29.5
Median Household Income:	\$50,893
Median Housing:	\$311,300
Total Employment:	108,849
PUSD School Enrollment:	27,558

**Land Use Mix**

Residential:	35%
Office/Commercial:	5%
Industrial:	8%
Public Lands:	24%
Streets & Other Right of Way:	24%
Open Space:	4%

**Historic Sites**

- The Palomares Adobe
- La Casa Primera
- Phillips Mansion
- Lincoln Park Historic District
- Wilton Heights
- Hacienda Park
- Fox Theater

**Recreation Facilities & Points of Interest**

- L.A. County Fairgrounds/Fairplex
- Mountain Meadow Golf Course
- Palm Lakes Golf Course
- Downtown Farmers Market
- Pomona's Antique Row
- Cal Poly Pomona University Theater
- 26 Parks/13 Community Centers

**Transportation**

Accessible Freeways:	I-210, I-10, 71, 57, & 60
Bus and rail service:	Trailways, Valley Connection, Get About, 2 Metrolink Stations, Southern Pacific, Santa Fe, Union Pacific, Amtrak, Silver Streak
Ontario International Airport	12 miles
Brackett Field	3 miles
John Wayne International Airport	30 miles
Long Beach Airport	35 miles
Los Angeles International Airport	45 miles

**Education Facilities**

K – 8 <sup>th</sup> Grade Schools	28
Middle Schools	6
High Schools	6
Private schools	5 (K-12)
* California State Polytechnic University, Pomona	
* Western University of Health Sciences	
* DeVry Institute of Technology	
* Other (Charter/Alternative)	3

**Service Providers**

Water / Refuse / Sewage	City of Pomona
Natural Gas	The Gas Company
Electricity	Southern California Edison Company
Telephone	Verizon California



**Population Trend (per Dept of Finance)**

1997	141,385
1998	143,152
1999	145,384
2000	147,656
2000 (census)	149,473
2001	149,473
2002	154,741
2003	156,503
2004	158,360
2005	160,815
2006	161,850
2007	162,140
2008	163,405
2009	163,408
2010 (census)	149,058
2011	149,243
2012	149,729
2013	150,942

**BOARDS & COMMISSIONS**

To provide a systematic process for citizen participation, as well as serving as advisory bodies to the City Council within the confines of their respective responsibilities, the City Council, by ordinance, may create boards and commissions within the City government. Each commission is composed of Pomona residents who serve on a volunteer basis. Anyone who has been a resident of Pomona for a minimum of six-months, is a registered voter, and is interested in serving on a commission may obtain an application from the City Clerk.

Currently, seven boards/commissions exist whereby each member serves in honorary trust to its commission/board and the City. Each board/commission is comprised of seven members. Each member of the Council nominates a person from such council member's respective district for a two-year term. The following are our current boards and commissions:

- Board of Parking Place Commission VPD
- Community Life Commission
- Cultural Arts Commission
- Historical Preservation Commission
- Library Board of Trustees
- Parks & Recreation Commission
- Planning Commission

If you are interested in serving on one of these boards/commissions or would like more information, please contact the City Clerk or your City Council representative.

**BUDGET PROCESS**

Pomona operates on an annual budget cycle. The one-year operating budget is adopted each June and becomes effective July 1. The City Council reviews and revises the Five-Year Capital Improvement Program annually. This approach to financial planning gives the City Council the opportunity to set policy and provide direction for operational and capital budgets in an efficient and productive manner.

Sections 1002 through 1011 of the Pomona City Charter sets forth the legal requirements for the preparation and adoption of the City budget and Capital Improvement Program. The Charter requires that the City Manager submit to the City Council a proposed budget at least 45 days prior to the beginning of the fiscal year. It further requires that the Council set a time for a public hearing and that a notice of such hearing be published in a local newspaper no less than two weeks prior to the hearing date. In the event the budget is not adopted prior to the first day of the fiscal year (July 1), the amounts appropriated for current operations for the prior fiscal year will be deemed adopted for the current fiscal year on a month-to-month basis, until such time as the new budget is adopted.

The City Manager is also required to submit to the City Council the Five-Year Capital Improvement Program at the same time or prior to submission of the operating budget.

Pomona uses a combined program and line item budget format. This is designed to provide for a comprehensive management control and fiscal planning system and is aimed at achieving goals and objectives at operational levels which are consistent with the needs and wants of the community. The budget process is generally an incremental one, which starts with a historical base budget. Requests for more or fewer appropriations are made at the departmental level. Throughout the entire budget process, staff continues to remain cognizant of public safety and legal requirements, as well as, providing the most efficient and economical service levels possible.

Budget Calendar: Altogether, budget preparation takes approximately nine months. Work typically begins in December (in the year prior to the first fiscal year of the budget) when staff prepares the Budget Manual and culminates in August with the publication



of the adopted budget document. The following schedule outlines the major steps and dates involved in preparing and processing the annual budget and covers one complete budget cycle:

**December** – The Budget Manual and related materials are distributed and reviewed in a training session. Salary allocation distribution percentages are due to Finance by month end.

**January** – Preliminary revenue estimates are projected and departments submit preliminary expenditure budget requests to the Finance Department.

**February - April** – Budget requests are analyzed by the Finance Department and preliminary revenue estimates are reviewed and adjusted as appropriate. The City Manager and Finance staff meet with individual Department Directors to review their budget estimates and requests. Revenues are compared with expenditures to determine the budget planning direction. The Executive Team is then briefed on the Proposed Budget and balancing efforts are developed as necessary. The Five-Year Capital Improvement Program Budget is also prepared during this same period.

**May** – The Proposed Budgets are printed and distributed. A City Council study session(s) is held and the City Council makes final recommendations to the City Manager. Revisions are made to the final budget document per City Council direction.

**June** – The public hearing notice for the proposed budget is published and the final proposed budget documents are prepared and submitted to the City Council. The public hearing of the budget is conducted and the budget is adopted. Additionally, the required GANN calculation is prepared and submitted to the City Council for adoption.

**August** – The final Adopted Budget is published and distributed.

**Amending the Adopted Budget** - Once the budget is adopted by the City Council, the responsibility of implementing each departmental budget lies with each department director with ultimate responsibility resting with the City Manager. Department Directors are expected to operate their departments within the appropriations established in the budget. Budget transfers or budget amendments should be the

exception rather than the rule. In certain cases, however, requests are considered where unforeseen events have occurred. In such cases, the department director and Finance Director may approve transfers within the same division and expenditure category. Transfers moving funds from one division or department to another or one category to another requires the approval of the department director, Finance Director, and City Manager. To amend or supplement the budget by the transfer of all or any part of unused and unencumbered balances appropriated for one purpose to another purpose, to appropriate available funds not included in the budget, or to cancel in whole or in part any appropriation not expended or encumbered, requires an affirmative vote of the City Council.

Amending the Capital Improvement Program budget requires City Council action, which is usually sought at time of bid award for the new or revised capital project.

**Budget Documents** - The Adopted Budget sets forth approved programs, operations, and the estimated revenues to support these efforts for the fiscal year. Three documents serve as the key for planning the type and level of service the City provides its residents and businesses:

1. **The Budget Manual** is an internal document that provides the basic instructions and assistance necessary for each department to prepare their budget submissions.
2. **The Policy Budget and Summary** document contains summary tables and graphs, descriptive narratives, and reports on each department and fund. The document is organized into several sections. The first five sections serve as both an introduction and overview of the budget.

#### INTRODUCTORY SECTION

The City Manager's **BUDGET MESSAGE** summarizes revenues, expenditures, and sets forth the major projections and budgetary issues for the upcoming fiscal year.

The reader will find a wide variety of general information including a City overview, fund descriptions, the budget structure, definition of revenue sources, an explanation of the budget process, among other information in **The USER'S GUIDE** section.

The **FINANCIAL SUMMARIES** section provides various charts and graphs including projected available balances, revenue and appropriation summaries, and planned transfers in and out.



The **REVENUES** section contains information on major General Fund revenue sources along with a line-item detail of historical and estimated revenues for all funds.

The **AUTHORIZED STAFFING** section includes a comprehensive listing of full-time personnel with historical staffing trends.

A summary of the **CAPITAL IMPROVEMENT PROGRAM** budget is included within this section.

The **FUNDS/DEPARTMENTAL BUDGET SECTION** gives details on all departments within the City. This section is divided by Fund or Fund type and includes special revenue funds, debt service, capital projects, enterprise funds, and internal service funds.

3. **The Five-Year Capital Improvement Program (CIP)** provides a detailed description of the project detail, cost, status, and funding source for capital/construction improvement projects scheduled to take place over the next five years. CIP budget preparation deadlines and publication dates parallel those prescribed dates for the operating budget.

## **BASIS OF ACCOUNTING & BUDGETING**

The City of Pomona's accounting records are maintained in full accordance with Generally Accepted Accounting Principles (GAAP), as established by the Government Accounting Standards Board (GASB). The basis for budgeting is also in accordance with GAAP virtually without exception. Since the implementation of GASB 34, governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Principal and interest on long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

A carefully designed system of internal accounting and budgetary controls is used to ensure that revenues and expenditures/expenses are tracked and used as intended. These controls are designed to provide reasonable, but not necessarily absolute, assurance with respect to the reliability of financial and budgetary records for use in the preparation of financial statements as well as accountability for all City of Pomona assets. The concept of reasonable assurance recognizes that the cost of control should

not exceed the benefits and that the evaluation of costs and benefits likely to be derived requires estimates and judgments by management.

## **BUDGET STRUCTURE & FUNDS**

The City's accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into generic fund types and broad fund categories:

**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.

**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 expenses.

**Capital Projects Funds** are used to account for financial resources used for the acquisition or construction of major capital facilities, which are not financed by proprietary (enterprise) funds.

**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. The City of Pomona has three Enterprise Funds – Water, Sewer and Refuse.

**Internal Service Funds** are used to account for financing of goods and services provided by one department to other departments within the City on a cost reimbursement basis. The City of Pomona has four Internal Service Funds – Equipment Maintenance, Self-Insurance, Information Technology, and Printing/Mail Services.



**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.

The **General Fixed Assets Account Group** is used to account for and control all City general fixed assets, other than those in the proprietary funds. An item qualifies as a general fixed asset if it has a useful life greater than one year and a value in excess of \$5,000.

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.

**Following is a list of currently or recently used funds within the City of Pomona –**

**Fund 101 – General Fund**

Fund described above.

• **SPECIAL REVENUE FUNDS**

**Fund 121 – Integrated Housing Outreach**

Funded by Los Angeles County, the Integrated Housing & Outreach Program (IHOP) provides eviction prevention, rental assistance, case management and advocacy services for homeless individuals and families. It also funds a Housing Services Liaison who works with the Pomona Continuum of Care to implement effective affordable housing solutions. This grant is used as match for the City's Supportive Housing Programs.

**Fund 122 – Community Engagement**

Funded by Los Angeles County, the Community Engagement and Regional Capacity Campaign has two primary components: First, implementing a regional advocacy campaign that assists local communities throughout the San Gabriel Valley in becoming involved in addressing homelessness at a local level; and, second developing the capacity of the San Gabriel Valley Homeless Consortium to become a housing and services resource for homeless families and individuals in San Gabriel Valley communities.

**Fund 124 - Neighborhood Stabilization Program**

The Neighborhood Stabilization Program (NSP) was established by HUD for the purpose of stabilizing communities that have suffered from foreclosures and abandonment of housing. NSP provides emergency assistance to local governments to purchase foreclosed or abandoned homes and to rehabilitate, resell, or redevelop these homes in

order to stabilize neighborhoods and stem the decline of house values of neighboring homes. The program is authorized under Title III of the Housing and Economic Recovery Act of 2008.

**Fund 126 – Homeless Prevention/Rapid Rehousing Program (HPRP) – GRANT CLOSED 2012-13**

Funded by HUD, the City of Pomona PLUS program is funded through American Recovery and Reinvestment Act funds. It offers 200 residents of Pomona homeless prevention, rapid re-housing and housing stabilization to those impacted by economic downturns.

**Fund 127 – Energy Efficiency Conservation Block Grant – GRANT CLOSED 2012-13**

A grant in the amount of \$1.4M was awarded by the Department of Energy through the American Recovery and Reinvestment Act of 2009 and provides funding for energy efficiency, conservation and usage, and identify strategies to achieve these goals through efforts to increase energy efficiency, reduce fossil fuel emissions, and reduce energy consumptions through investments and behavioral changes.

**Fund 128 – Measure R**

Measure R Local Return was approved by the voters of Los Angeles County in November 2008 to help meet transportation improvement needs. The specific areas targeted for the improvements include streets and roads, traffic control measures, bikeway and pedestrian upgrades, public transit services, transportation marketing, and congestion management programs.

**Fund 129 – 2009 COPS Hiring Recovery Program (CHRP) Grant**

The CHRP grant is funded through the Federal government "American Recovery and Reinvestment Act (Recovery Act) of 2009, P.L. 111-5, and provides funding directly to law enforcement agencies to hire and/or rehire career law enforcement officers in an effort to create and preserve jobs, and to increase their community policing capacity and crime prevention efforts." CHRP grants cover 100 percent of the approved entry-level salary and fringe benefits of each newly-hired and/or rehired, full-time sworn career law enforcement officer over three years (36 months).

In April 2009, the Police Department submitted the City's CHRP grant application requesting funding for sixteen (16) eligible police officer positions. As a result of applying for this grant, on July 28, 2009, the Office of Community Oriented Policing Services (COPS) provided official notice to the City of



Pomona that it has been awarded \$3,144,717 in CHRP grant funds to hire nine (9) entry-level officers.

**Fund 130 – Neighborhood Stabilization Program (NSP 3)**

Funded by HUD, the Neighborhood Stabilization Program (NSP3) is a one-time appropriation authorized by the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010 to continue to address and mitigate the negative impacts of the nation's foreclosure crisis and housing market collapse and to stabilize and revitalize communities with the greatest needs. Properties may only be acquired in HUD approved target areas of the City.

**Fund 131 – Low and Moderate Income Housing**

This fund is used to account for the financial activities of the former Redevelopment Agency Low and Moderate Housing Fund. Funding is primarily from rentals and payoff of loans.

**Fund 197 – CDBG Community Development Block Grant**

The Community Development Block Grant (CDBG) is allocated to local public jurisdictions through HUD to provide opportunities for low-to-moderate income persons and areas in 1) development of viable urban communities, 2) preservation of existing housing stock, 3) the elimination of slums and blight, and 4) expanding economic opportunities for eligible persons. The CDBG program requires that funds be targeted at households who earn less than 80% of the area median income. Eligible activities include infrastructure improvements, rehabilitation, economic development programs, code enforcement, administration, fair housing and public services. Fund 197 is a 'roll-up' of funds 111-117, and 213.

**Fund 205 – Section 8 Fund**

This fund accounts for a housing assistance program which offers expanded opportunities for rental assistance to very low income families by utilizing existing housing units. The program is funded by Federal Housing and Urban Development (HUD).

**Fund 208 – State Gas Tax Fund**

The State Gas Tax is revenue received by the City from the State of California. These funds include Gas Tax revenues under sections 2106 and 2107 of the Street and Highway Code, which can be used for either street maintenance or construction. In 1990/91, additional revenues were allocated by the State under Section 2105 (Proposition 111). Section 2103 (Prop 42 replacement funds) was added in 2010-11.

**Fund 210 – General Sanitation Fee**

This fund accounts for activities associated with street sweeping, graffiti removal, storm water compliance, median maintenance, and right of way maintenance.

**Fund 212 – Emergency Solutions Grants (ESG)**

Funded by HUD, the Emergency Solutions Grant (ESG) funds the City's strategic goals to address homelessness as outlined in the Consolidated Plan. The strategic goals for this purpose are: Strengthening the City's Continuum of Care by addressing gaps in residential and non-residential services and/or; and developing and implementing a plan of homeless prevention that emphasizes "housing stabilization".

**Fund 214 – HOME**

The HOME Investment Partnerships Act (HOME) Program is allocated to local public jurisdictions through HUD to create affordable housing. HOME funds are awarded annually as formula grants, with the goal of expanding the supply and improving the condition of affordable housing for very low and low-income families. Eligible activities include the acquisition of properties, new construction and rehabilitation. Eligibility is limited to 80% of median income and below. The City funds a variety of programs including the substantial rehabilitation program for owner-occupied housing, multi-unit housing rehabilitation program for rental units, down payment assistance for first time homebuyers, tenant based rental assistance as well as assistance to Community Housing Development Organizations (CHDOs).

**Fund 216 – Proposition A Fund**

Proposition A funds are a result of the County one-half cent sales tax increase approved by voters in 1980 which is allocated to cities based on population. The revenue can only be used for transit or transit-related projects. The City has three years in which to use its annual allocation or the money must be returned to the Los Angeles Metropolitan Transportation Authority. This funding supports the City's Get About paratransit services for the elderly and disabled.

**Fund 217 – Proposition C Fund**

Proposition C Funds are a result of the 1990-91 increase in the County sales tax. These funds may only be used for transit or transit-related projects. The Los Angeles Metropolitan Transportation Authority must approve all projects. Major use of these funds in recent years is for the Mission/SR71 grade separation.



**Fund 218 – Shelter Plus Care Grant**

Shelter Plus Care (S+C) is a program established by HUD to provide Permanent Supportive Housing for homeless persons with disabilities and their families. S+C participants are primarily disabled with serious mental illness, chronic problems with alcohol and/or drugs and/or acquired immunodeficiency syndrome (AIDS). The Pomona Housing Authority assists 54 households by utilizing S+C rental assistance coupons and contracting with community partners to secure the supportive services necessary for participants to retain housing on a permanent basis.

**Fund 219 – Traffic Offender Fund**

The primary goal of the Traffic Offender Program is to promote greater highway safety through specialized enforcement programs focusing on individuals suspected of Driving Under the Influence (DUI) as well as non-licensed drivers and individuals driving on a suspended and/or revoked driver's license.

According to the terms and conditions of this grant, the City is required to establish a permanent self-sustaining Traffic Offender Fund in order to continue to achieve and enhance the goals and objectives of the Traffic Offender Program. The purpose of this fund is to receive and expend fees collected for the impoundment of vehicles. All monies received in the Traffic Offender Fund must be accounted for in a separate account and are not available to the City's General Fund. All funds deposited into the Traffic Offender Fund shall be specifically used to meet the goals and objectives of the Traffic Offender Program. The Traffic Offender Program shall include the enforcement of, education for, and prosecution of drivers with a suspended, or revoked license, as well as unlicensed drivers operating a motor vehicle. Another goal of this program is to reduce the number of drivers on city streets who are intoxicated. Permissible expenditures of Traffic Offender Funds shall include, but not be limited to personnel costs, purchasing of equipment, contractual services, materials, supplies, and any other types of expenditures that advance the goals and objectives of the Traffic Offender Program. Annually, the remaining balance of funds in the Traffic Offender Fund shall be carried forward into the next fiscal year.

**Fund 221 – Supportive Transitional Housing**

The Pomona Transitional Living Center annually provides ten homeless men with transitional living for up to 2 years while providing supportive services that help them to stabilize their lives. The goal is for clients to increase skills and income, maximize self-reliance and, upon exiting the program, move to permanent housing.

**Fund 223 – Traffic Congestion Relief Fund**

The Traffic Congestion Relief fund was instituted in 200-01 as a component of the State Gas Tax revenue received by the City from the State of California. These AB 2928 funds can be used for either street maintenance or construction. Due to the 2003-04 State Budget Cuts this funding was eliminated in 2004-05 but reinstated in 2010-11.

**Fund 226 – Senior Citizens Activities & Meals**

The Senior Citizens Activities and Meals Program provides hot nutritious meals to individuals 60 years of age and older and their spouses. The meals are served Monday through Friday, excluding holidays, at Emerson Village, Washington Park, and Palomares Park.

The Senior Meals program collaborates with a variety of agencies/organizations to provide low to no cost services which include: health, legal, adult education, tax assistance, transportation, case management, and a variety of recreational programs including special events for its participants.

**Fund 229 – Lead Based Paint**

The City's Lead Education Awareness and Control (LEAC) Program is funded under the American Recovery and Reinvestment Act of 2009, through HUD's Office of Healthy Homes and Lead Hazard Control. The LEAC Program provides lead testing and lead remediation, focusing on properties built prior to 1978 that may contain dangerous levels of lead-based paint materials usually found in paint and tile products. It prioritizes families with children under the age of six where lead poisoning can cause serious health issues. The City uses these funds to address lead hazards, as well as to educate and create community awareness regarding the dangers posed by lead. A lead-safe housing registry is also produced so that properties that are cleared of lead hazards are identified and tracked within the City.

**Fund 230 – Vehicle Parking District Fund**

The Vehicle Parking District is responsible for the administration, operation, maintenance, and capital improvements of parking lots in the downtown business area. The Commission of seven members works with various City departments.

**Fund 239 – U.S Dept of Justice Edward Byrne Memorial Assistance Grant (JAG)**

In fiscal year 2004-05 the Justice Assistance Grant (JAG) program was established by the U.S. Department of Justice, Office of Justice Programs to replace the former Local Law Enforcement Block Grant (LLEBG) program. As with the predecessor LLEBG program, the JAG program provides funds to



municipalities to assist with local law enforcement agency programs and initiatives to reduce crime and improve public safety.

Through previous participation in the LLEBG program, the City was awarded LLEBG funds to add (2) new civilian Crime Scene Investigator positions originally hired under the 1997 LLEBG program. In 1998 and each year thereafter up to 2012, the Police Department has been awarded LLEBG program funds that are used to continue paying a portion of the salary and benefits cost for (3) civilian Crime Scene Investigator positions.

#### **Fund 241 – Housing Outreach**

Provides street outreach to homeless individuals and those at-risk of homelessness. Supportive services provided include outreach, case management, and transportation.

#### **Fund 245 – Air Quality Improvement Fund**

Pursuant to provisions of Section 44220, et. seq., of the California Health and Safety Code, and the adoption of Assembly Bill 2766 in September of 1990, certain fees have been added to motor vehicle registrations in order to implement the California Clean Air Act of 1988. These fees, which are presently \$4.00 per vehicle registration (in those areas which come under the jurisdiction of the SCAQMD), are subvended to the District net of administrative costs borne by the DMV, which may not exceed more than 1% of total fees collected. The City of Pomona adopted Ordinance Number 3600 on June 3, 1991 to support the SCAQMD's imposition of the fee which was required in order to receive the revenue for City programs.

The City of Pomona annually receives funds generated by the Department of Motor Vehicles' registration fee, which may be used to assist local government on qualifying projects designed to help reduce motor vehicle emissions. The City presently receives \$0.40 of each of \$4.00 collected by the DMV -- to total approximately \$1.60 per vehicle registration -- which is subsequently distributed to Pomona in a prorated share, based upon current population data.

#### **Fund 249 – Housing Authority Administration**

This fund was established in June 2008 to account for activity related to the operation of the Housing Authority.

#### **Fund 252 – Proposition 1B Fund**

Funding source was available from a \$19.92 billion infrastructure bond for various transportation projects to rebuild California. An allocation of \$950 million was made with \$550 million to cities from the

Local Street and Road Program. The City of Pomona has received \$5 million of Prop 1B funds.

#### **Fund 253 – South Garey Maintenance District (Zones D, E & F)**

The South Garey Maintenance District includes landscaping facilities located within and along public streets and sidewalks. The Median, Parkway, and Landscaped Area Maintenance Program is maintained by an outside landscape contractor and administered by Public Works. The primary responsibility of the contractor is to maintain all landscaping in the medians and parkways along South Garey Avenue, Rio Rancho Road, Auto Center Drive, and Lexington Boulevard.

The program involves two different levels of maintenance activity. Turf maintenance includes watering and fertilizing, mowing and edging, aerifying, verticutting, controlling weeds and disease, and repairing vandalism damage to all turf. Slope, shrub, and ground cover maintenance includes hand weeding, fertilizing and watering, pruning, controlling insects and disease, removing and replacing plant material as needed, and repairing vandalism damage to trees and shrubs, and ground cover.

#### **Fund 254 – University Corporate Center Landscape Maintenance District**

Lighting and landscape improvements located within and along the streets and sidewalks of the University Corporate Center are maintained by an outside landscape contractor and administered by Public Works.

#### **Fund 255 – Garey Ave Maintenance District (Zone C)**

The Garey Avenue Maintenance District includes lighting improvements and landscape maintenance.

Collectively, these three maintenance funds 'roll' to fund 135 (F135) for reporting purposes.

#### **Fund 256 - Phillips Ranch Lighting & Landscape Maintenance District (Zones A And B)**

The Park and Landscaped Area Maintenance Program in Phillips Ranch is maintained by an outside landscape maintenance contractor and is administered by Public Works Department. The primary responsibility of the contractor is to maintain all landscaped areas in Phillips Ranch at a quality level.

#### **Fund 257 – CalHome Reuse**

The CalHome Program Reuse is funded from proceeds/pay-offs from projects funded out of the City's CalHome Grant. The State Department of



Housing Community and Development (HCD) requires that a separate reuse account be established by the grant's recipients. The funds are similarly used to provide deferred loans of up to \$25,000 to low or very low-income owner-occupants of mobile home units within Pomona.

#### **Fund 260 – Asset Forfeiture Fund**

Asset seizure proceeds represent cash, assets or other items of market value that are alleged to have been used in the commission of and/or derived from the proceeds of illicit drug trafficking activity. Assets seized in this manner by law enforcement agencies must be processed through State or Federal asset seizure authorities before actual forfeiture of ownership to the requesting agency can be made. For investigations involving multiple agencies, the State or Federal asset seizure authority determines the amount of distribution or entitlement for each participating agency. Depending upon which processing authority is involved, the time frame for processing of such claims can range between 6 - 18 months. As intended by enabling legislation, the proceeds from illegal narcotics' asset seizures are to be exclusively devoted to the enhancement of law enforcement capabilities. In addition to this requirement, the controlling statute specifically prohibits supplanting of funds as a safeguard to ensure that asset seizure funds are not commingled with other general funds.

#### **Fund 263 – Domestic Prep/Homeland Security Grant**

Funds from this grant source consist of federal pass through monies that are awarded to the State of California for distribution to county and city governments in order to assist with local Domestic Preparedness and Homeland Security efforts and concerns.

#### **Fund 264 – CalHome**

The CalHome Program is funded with Proposition IC, the Housing and Emergency Shelter Trust Funds Act of 2006, which is designed to provide homeownership and rehabilitation assistance for low or very-low income families. The City's CalHome mobile home rehabilitation program provides deferred loans of up to \$25,000 for repairs and improvements to owner-occupied mobile home units throughout eligible parks in Pomona. Homeowner's income limit may not exceed 80% of the area median income as established by the California Department of Housing and Community Development.

#### **Fund 271 – Low/Mod Housing Fund (ELIMINATED in 2011-12)**

The Low/Mod Housing fund was used to account for financial activities of the former Redevelopment Agency. Twenty percent of all tax increment revenue was required to be 'put aside' for low and moderate housing within the city. Upon receipt of tax increment in the debt service fund (see fund 350), the required amount was transferred to the Low/Mod Housing fund as a 'Transfer In'. Fund 271 was the main low/mod housing fund but other funds were used as follows:

##### **900 Low/Mod Housing Rollup**

901	Low/Mod Housing Admin
257	Low/Mod – Trailer Park
364	Low/Mod – Cal Home Grant
271	Low/Mod Housing Admin
902	Low/Mod Bond Funded Projects
247	Low/Mod Ser AQ Projects
259	Low/Mod Ser AH Projects
278	Low/Mod Ser AD Projects

#### **Fund 272 – TDA Article 3 Grant**

The Bike Trail grant is distributed by the Los Angeles Metropolitan Transportation Authority for sidewalks, bike trails and similar projects that encourage transportation methods other than vehicle-related.

#### **Fund 273 – Miscellaneous Grants**

This fund represents a 'roll-up' of all miscellaneous grants. Miscellaneous grants are defined by being short-term or minimal dollar values. Long-term or large dollar value grants receive individual fund numbers within the 200 series of fund numbers. As 200 series numbers are exhausted numbers within the 100 series may be used.

#### **Fund 281 – Supplemental Law Enforcement Services Fund**

Assembly Bill 3229, which took effect with the passage of the State's fiscal year 1996-97 Budget, established the Citizens' Option for Public Safety (COPS) program. Pursuant to the COPS program, a Supplemental Law Enforcement Services Fund (SLESF) of \$100 million has been established for "front line" law enforcement, district attorneys' and local sheriff's offices to assist in the prosecution and incarceration of local offenders. Based on population figures furnished by the California Department of Finance, specific allocation amounts for SLESF have been established for all eligible agencies in the State. The COPS program is not a competitive grant program and therefore the City of Pomona is automatically entitled to receive SLESF moneys subject to adherence to established COPS program compliance criteria.



Administered through the counties, the COPS program provides that local police departments must submit an annual fiscal year expenditure plan to the county's SLESF oversight committee outlining how the agency intends to spend its SLESF allocation.

- **DEBT SERVICE FUNDS**

**Fund 320 – Debt Service Fund**

Fund 320 is used as a “roll-up” for all City debt service funds. The City Debt Service Fund is used exclusively to account for the receipt and disbursement of monies for the payment of general long term dept principal and interest, and transfer from other funds.

**Fund 350 – Redevelopment Agency Debt Service (ELIMINATED in 2011-2012)**

Fund 350 was used as a “roll-up” for all debt service funds of the Redevelopment Agency. Both budget and actuals were kept within each project area and ‘rolled’ for ease of use. Individual Redevelopment funds are as follows:

321	Debt Service Project Area I
322	Debt Service Project Area II
323	Debt Service Holt/Indian Hill
324	Debt Service So Reservoir
325	Debt Service Mtn Meadows
327	Debt Service Southwest Pomona
328	Debt Service West Holt
329	Debt Service Arrow/Towne
330	Debt Service Downtown Area III
335	Debt Service Merged Project Area
336	Debt Service Mission/Corona
337	Debt Service So Garey
338	Debt Service Ser AH (closed)
339	Debt Service Ser AI (closed)

**Fund 360 – Pomona Public Financing Authority**

The Pomona Public Financing Authority was created by a joint powers agreement between the City of Pomona, the Redevelopment Agency of the City of West Covina, and the Redevelopment Agency of the City of Pomona. The purpose of the Authority is to provide, through the issuance of debt, financing necessary for the construction of public improvements.

- **CAPITAL PROJECTS FUNDS**

**Fund 418 – Capital Outlay Fund**

The Capital Outlay Fund is used to account for the accumulation of the cost of capital projects. Funding

for projects may come from transfers from other funds, contributions and interest on investments.

**Fund 419 – Assessment District Improvement**

This fund is used to account for capital improvements funded through special charges levied against the properties benefited.

**Fund 421 – Series AG Capital Project Fund**

The Ser AG Capital Projects Fund is used to account for the accumulation of the cost of capital projects funded with proceeds from the issuance of certificates of participation in July 2003.

**Fund 422 – Series AN Capital Project Fund**

The Ser AN Capital Projects Fund is used to account for the accumulation of the cost of capital projects funded with proceeds from the issuance of lease revenue bonds in August 2005.

**Fund 428 – Capital Improvement Projects Fund**

The fund was established in 2012-13 to account for all Capital Improvement Projects (CIP), with the exception of projects funded with Enterprise Funds which are accounted for within the respective Enterprise Fund.

**Fund 440 – Redevelopment Admin & Capital Project Fund (Fund 440 and related funds (with the exception of Mission Promenade ELIMINATED in 2011-2012)**

The Redevelopment Agency was a separate government entity established pursuant to the State of California Health and Safety Code, Section 33000 entitled, *Community Redevelopment Law*. Its purpose was to prepare and carry out plans for the improvement, rehabilitation and redevelopment of blighted areas within the City. The 11 project areas originally adopted by the Agency were consolidated into one large project area in fiscal year 2000-01. The Capital Projects Fund was used to account for the financial resources to be used for the development and redevelopment of the redevelopment project areas, including acquisition of properties, cost of site improvements, other costs benefiting the project area, and administrative expenses incurred in sustaining the Agency.

**450 All RDA Capital Projects Funds Roll-up**

440	RDA Admin & Cap Projects
445	RDA Bond Funded Projects
495	RDA Cap Proj - So Garey/Fwy Cor
496	RDA Cap Proj - Mkt Place So. Garey
441	RDA Misc Bond Funded Projects
442	Mission Promenade
476	Ser AW Projects
477	Ser AX Projects



- 478 Ser AH Projects
- 479 Ser AI Projects
- 480 Ser AD Projects
- 482 Fox Theater Renovation
- 485 RDA Cap Proj - PA I
- 487 Cap Proj - Indian Hill
- 488 Cap Proj - South Reservoir
- 490 Cap Proj - Southwest Pomona
- 491 Cap Proj - West Holt
- 497 Cap Proj - Merged PA

- **ENTERPRISE FUNDS**

- **Fund 501 – All Water Funds**

The Water Division provides safe, high quality water and delivers this water upon demand in an efficient manner at a reasonable cost to the citizens and businesses within the City of Pomona. The division maximizes locally produced groundwater and locally collected surface water to minimize reliance on more expensive purchased water through the efforts of production, distribution and construction, water quality, and water treatment operations. In addition, the division operates and maintains the City's water treatment facilities, air stripping towers, anion exchange plants, and the recycled water system. The division also provides engineering services, financial oversight, grant administration as well as customer service and utility billing for approximately 29,000 accounts.

- **Fund 503 – All Sewer Funds**

The Sewer Division provides for the safe, effective, and efficient operation of the wastewater collection and conveyance system through maintenance services, engineering services, customer service, and financial oversight. The division also provides twenty-four hour emergency service in order to respond to system failures, to minimize sanitary sewer overflows, comply with regulatory mandates, and ensure the public's health and safety.

- **Fund 582 – Refuse Operations Fund (Solid Waste Division)**

The Solid Waste Division performs citywide residential, solid waste collection service in a professional, safe and efficient manner; provides effective oversight of the Commercial Solid Waste franchise system; provides community clean-up programs (stationary events) and illegal dumping abatement; administers the shopping cart retrieval program; administers special Solid Waste collection programs in focused areas; as well as administers grant programs, such as used oil.

- **INTERNAL SERVICE FUNDS**

- **Fund 660 – Self Insurance Fund**

The Self Insurance Fund was established to administer and manage all costs related to the workers' compensation program (employee injuries, illnesses, and safety programs) F671, the liability program (claims and lawsuits) F672, and the unemployment program F673. These programs operated as an internal service fund with budgeted expenses offset by charges to departments. In 2007-08, this fund (F668) was closed and the programs became a part of the Human Resources budget in the General Fund. In 2009-10, the internal service funds were reopened, although this time with each division having its own fund number for tracking and funding purposes, and accounting for claims expense only.

- **Fund 669 – Equipment Maintenance Fund**

The Equipment Maintenance Division provides comprehensive maintenance and repair for City vehicles and equipment, efficiently and effectively, by operating as a self-supporting internal service fund with budgeted expenses offset by charges to departments.

- **Fund 675 – Information Technology Fund**

The Information Technology Department provides support services for all technology related department needs. Departments are allocated a portion of the costs to support the services provided by the Information Technology Department. The Department also supports department specific software contracts and other technology services outside the standard level of service such as City's Geographic Information System (GIS).

- **Fund 676 – Printing/Mail Services Fund**

Printing and Mailing Services provides departments postage and printing/copying services. The Mail Services Program provides effective and efficient mail room service for all City departments. While The Printing Services division provides printing services to all City departments. Department Allocations, while postage is charged to departments based on the actual expense of postage. Operational expenses for these services, such as equipment maintenance, and supplies, are allocated based on a percentage of actual costs.

- **TRUST AND AGENCY FUNDS**

- **Agency Funds**

- 753 – Engineers Revolving Fund
- 754 – Construction Guarantee Fund
- 769 – Treasurer's Investment Fund
- 771 – Employee Benefits/Deductions Fund



- 772 – DPOA Fund
- 773 – Deferred Compensation Admin Fund
- 790 – Dormant Assessment Districts Fund

Trust Funds

- 315 – RDA Successor Agency Fund
- 316 – RDA Successor Agency Low/Mod Fund
- 350 – RDA Debt Service Funds
- 450 – RDA Capital Projects Funds
- 756 – Municipal Revolving Fund

- FIXED ASSET & LTD ACCOUNT GROUP

**800 – General Fixed Assets Rollup**

All-non Enterprise Fund fixed assets are held within the General Fixed Assets Account Group as follows:

- 801 City General Fixed Assets
- 802 RDA General Fixed Assets
- 803 Housing Authority Gen Fixed Assets

**850 – General LTD Rollup**

All non-Enterprise Fund long term debt is held within the General Long Term Debt Group as follows:

- 851 City General LTD
- 852 PFA General LTD
- 870 RDA General LTD

**ANNUAL AUDIT OF FINANCIAL RECORDS**

All cities are required to retain the services of an independent Certified Public Accounting (CPA) firm to conduct an annual audit of the year's financial transactions. The City's auditors are selected on a competitive basis through a formal, public Request for Proposal (RFP) process every three years as set forth in section 1016 of the City Charter. The resulting report is a Comprehensive Annual Financial Report (CAFR) that includes an introductory section, the independent auditor's report, Management's Discussion and Analysis (MD&A's), government-wide financial statements, fund financial statements, notes to the financial statements, and a statistical section. The reports are prepared in conformity with Generally Accepted Accounting Principles (GAAP) for governments and are usually available in late January.

The City of Pomona has been awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada for the last nineteen consecutive years (1993-2011).

**DEBT ADMINISTRATION**

Debt management is an important component of a city's financial management practices. Cities use the option of debt financing to fund large projects at a time when paying for these projects out of current revenues would be impractical. On May 2, 2011, the City Council adopted a Fiscal Sustainability Policy, Resolution #2011-49, which also sets forth a debt policy. As part of the City's on-going debt management program, the City periodically reviews all outstanding debt to evaluate the cost/benefit of restructuring or retiring any outstanding debt. All debt service payments are budgeted and are anticipated to be covered by current revenues each year. Additionally, the City is well below its annual debt limit as calculated below.

Under the City Charter, General Obligation Debt pledging City general revenues require voter approval by two-thirds majority. With this difficult electoral requirement, such debt obligations are rarely issued. Any attempted effort to issue general obligation debt would have to be for projects of special significance and of community-wide benefit. Debt limit for any general obligation debt is 15% of the City's assessed valuation. The City has not issued any general obligation bonds.

Total assessed value of all real and personal property at 6/30/2012	\$8,410,501,670
Debt limit percentage	15.00%
Total debt limit	1,261,575,251
Amount of debt applicable to debt limit	-
Legal debt margin	\$ 1,261,575,251

Capital Leasing can be used to acquire tangible assets where there is a pledge to pay the debt from current annual receipts and where the acquired assets can be placed under a lien until the debt obligation is paid off. The City of Pomona has used capital leasing to acquire equipment and currently has outstanding issues.

Special Revenue Debt can be used to finance capital projects where there is a pledge to pay the debt from a stream of revenue accruing to the City. This form of debt is used to finance facilities and improvements from enterprise fund activities, which generate ongoing revenues. The City of Pomona has used this type of debt for its water and sanitation enterprises.

Special Assessment Districts can be used to finance infrastructure for a limited area of the City. With this kind of debt, special assessments, or special taxes are levied against the property owners



in a defined district who directly benefit from the infrastructure improvement. The City of Pomona has used this type of debt to finance infrastructure for new development in the City.

Under redevelopment law, **Tax Increment Financing** can be used for redevelopment activities. Property tax receipts from a defined redevelopment project area (above a base level set when the area is created) are restricted to the payment of debt. This incremental revenue can then be pledged for redevelopment debt. Repayment of the debt is the sole obligation of the redevelopment agency. The City of Pomona, through its Community Redevelopment Agency, has used this mechanism numerous times.

The City of Pomona has also issued **Short-Term Debt**, such as Tax Revenue Anticipation Notes, or TRANs. Such borrowing is used to supplement the cash balances in the General Fund during the low points between the peaks when property tax receipts are received. Because of the "spread" on interest rates between taxable and non-taxable debt, the City can earn net income on such short-term borrowing.

#### **Debt Service**

A major portion of the long-term obligations listed below is debt directly or indirectly related to activities of the Pomona Redevelopment Agency. This debt is serviced primarily from tax increment revenues. Another portion of the City's debt includes Water and Sewer Enterprise debt which is funded through user rates. All principal and interest payments due during the current fiscal year have been budgeted in its appropriate funds.

## **DEBT OBLIGATIONS**

The following section summarizes the debt service obligations of the City as of July 1, 2013. These obligations represent the City's annual installment payments of principal and interest for previous capital improvement plan projects, acquisitions funded through debt financings, and Successor Agency activity.

#### **County Deferred Tax Loan:**

##### **Los Angeles County**

- July 1, 2013 Outstanding Balance: \$41,415,833
- Interest Rate: 7%
- Funding Source: Successor Agency's future excess funds

#### **Notes Payable:**

##### **HUD Section 108 Loan**

- Purpose: to provide communities with financial sources for economic development, housing rehabilitation, public facilities and large-scale physical development projects.
- Maturity Date: 8/01/2016
- Original Principal Amount: \$2,945,000
- July 1, 2013 Principal Outstanding: \$500,000
- Interest Rate: 4.96% - 5.77%
- Funding Source: Future CDBG entitlements

##### **ERAF Loan (1)**

- Purpose: a Joint Exercise of Powers Act to finance Educational Revenue Augmentation Fund (ERAF) payment for 2005
- Maturity Date: 8/1/2015
- Original Principal Amount: \$1,455,000
- July 1, 2013 Principal Outstanding: \$350,000
- Interest Rate: 3.87% - 5.01%
- Funding Source: Successor Agency Redevelopment Property Tax Trust Fund

#### **Bonds:**

##### **1998 Tax Increment Revenue Bonds, Series W**

Refunding of Series L, Series M

##### **Partially refunded by 2006 Series AS/AT/AX**

- Purpose: to make loan to RDA to refinance 1993 Series L
- Maturity Date: 2/01/30
- Original Principal Amount: \$52,335,000
- July 1, 2013 Principal Outstanding: \$36,610,000
- Interest Rate: 3.8% - 5%
- Funding Source: tax revenue from Southwest Pomona Redevelopment Project Area (Redevelopment Property Tax Trust Fund)

##### **1998 Revenue Bonds, Series X**

##### **Partially refunded by 2006 Series AT**

- Purpose: to finance improvements in the Mountain Meadows Redevelopment Project Area
- Maturity Date: 12/01/2024
- Original Principal Amount: \$5,055,000
- July 1, 2013 Principal Outstanding: \$ 1,760,000
- Interest Rate: 3% - 5.1%
- Funding Source: Tax revenue from Mountain Meadows Redevelopment Project Area (Redevelopment Property Tax Trust Fund)

##### **1998 Tax Increment Revenue Bonds, Series Y**

##### **Partially refunded by 2006 series AT**

- Purpose: to finance improvements in the West Holt Avenue Redevelopment Project Area
- Maturity Date: 05/01/2032
- Original Principal Amount: \$8,980,000
- July 1, 2013 Principal Outstanding: \$6,740,000
- Interest Rate: 3% - 5%



- Funding Source: Tax revenue from West Holt Avenue Redevelopment Project Area (Redevelopment Property Tax Trust Fund)

#### 2001 Tax Increment Revenue Bonds, **Series AD**

##### Refunding of Series L, S, T, U, V, Z

- Purpose: to make loans to RDA to refinance 1993 Series L, 1997 Series S, 1997 Series T, 1998 Series U, 1998 Series V, and 1998 Series Z
- Maturity Date: 2/1/2033
- Original Principal Amount: \$39,165,000
- July 1, 2013 Principal Outstanding: \$34,245,000
- Interest Rate: 3.5% - 5.39%
- Funding Source: Subordinate tax revenue of Merged Redevelopment Project (Redevelopment Property Tax Trust Fund)

#### 2002 Sewer Revenue Bond, **Series AF**

##### Refunding of 1996 Series Q

- Purpose: to refund 1996 Series Q and finance certain improvements to the sewer enterprise
- Maturity Date: 12/01/2042
- Original Principal Amount: \$15,205,000
- July 1, 2013 Principal Outstanding: \$12,975,000
- Interest Rate: 2% - 4.27%
- Funding Source: installment payment by City to PFA according to Installment Sale Agreement

#### 2002 Certificate of Participation, **Series AG**

- Purpose: to provide funds to the City to finance certain public improvements
- Maturity Date: 06/01/2034
- Original Principal Amount: \$13,985,000
- July 1, 2013 Principal Outstanding: \$11,400,000
- Interest Rate: 2.8% - 10%
- Funding Source: Lease payment from City to PFA

#### 2003 Tax Increment Revenue Bonds, **Series AH**

##### Refunding of Series L

##### Partially refunded by 2007 Series AS/AT/AX

- Purpose: to make loan to RDA to defease 1993 Series L and finance certain improvements in the Merged Redevelopment Project Area
- Maturity Date: 2/1/2034
- Original Principal Amount: \$46,650,000
- July 1, 2013 Principal Outstanding: \$21,145,000
- Interest Rate: 3.7% - 5.25%
- Funding Source: Pledged tax revenue from Merged RDA Project Area (Redevelopment Property Tax Trust Fund)

#### 2005 Revenue Bonds, **Series AL**

##### Refunding of 2005 Series AM

- Purpose: to purchase 2005 Series AM Bonds and finance certain capital improvements
- Maturity Date: 09/02/2021

- Original Principal Amount: \$11,370,000
- July 1, 2013 Principal Outstanding: \$4,820,000
- Interest Rate: 2.5% - 5.1%
- Funding Source: District Bond Payment (Series AM)

#### 2005 Revenue Bonds, **Series AM**

##### Refunding of AD 294

- Purpose: to retire outstanding AD 294 Bonds
- Maturity Date: 09/02/2021
- Original Principal Amount: \$9,524,000
- July 1, 2013 Principal Outstanding: \$4,087,000
- Interest Rate: 7.22%
- Funding Source: unpaid reassessments from AD 294

#### 2005 Lease Revenue Bonds, **Series AN**

##### Refunding of 1995 Series P

- Purpose: to refund 1995 Series P and finance certain public improvements
- Maturity Date: 10/01/2035
- Original Principal Amount: \$19,910,000
- July 1, 2013 Principal Outstanding: \$19,540,000
- Interest Rate: 3% - 4.375%
- Funding Source: Lease payment from City to PFA

#### 2005 Taxable Lease Revenue Bonds, **Series AP**

##### Refunding of 1995 Series P

- Purpose: to refund 1995 Series P and finance certain public improvements
- Maturity Date: 10/01/2015
- Original Principal Amount: \$4,385,000
- July 1, 2013 Principal Outstanding: \$ 1,510,000
- Interest Rate: 4.12% - 4.3%
- Funding Source: Lease payment from City to PFA

#### 2005 Taxable Housing Tax Revenue Bonds, **Series AQ**

- Purpose: make loan to RDA to finance RDA activities to the Merged Redevelopment Project Area
- Maturity Date: 02/01/2031
- Original Principal Amount: \$10,065,000
- July 1, 2013 Principal Outstanding: \$8,565,000
- Interest Rate: 5.23% - 6.25%
- Funding Source: Merged Redevelopment Project Area (Redevelopment Property Tax Trust Fund)

#### 2006 Pension Obligation Refunding Bonds, **Series AR**

##### Refunding of 2004 Series AJ/AK

- Purpose: to refinance 2004 Series AJ/AK Pension Obligation Refunding Bonds and convert prior obligations to a fixed interest rate
- Maturity Date: 07/01/2035
- Original Principal Amount: \$42,280,684
- July 1, 2013 Principal Outstanding: \$41,646,108
- Interest Rate: 5.24% - 5.832%
- Funding Source: City General Fund



**2006 Revenue Bonds, Series AS**Refunding of 1998 Series W & 2003 Series AH and AI

- Purpose: to make loan to RDA and refinance 1998 Series W and 2003 Series AH and Series AI
- Maturity Date: 02/01/2041
- Original Principal Amount: \$26,305,000
- July 1, 2013 Principal Outstanding: \$26,045,000
- Interest Rate: 3.5% - 5.0%
- Funding Source: Pledged Tax Revenue from the Merged Redevelopment Project Area (Redevelopment Property Tax Trust Fund)

**2006 Revenue Bonds, Series AT**Refunding of 1998 Series W, Series X and Series Y, and 2003 Series AH

- Purpose: to make loan to RDA and refinance 1998 Series W, X, Y and 2003 Series AH
- Maturity Date: 02/01/2027
- Original Principal Amount: \$8,355,000
- July 1, 2013 Principal Outstanding: \$7,655,000
- Interest Rate: 5.289% - 5.718%
- Funding Source: Pledged Tax Revenue from the Merged Redevelopment Project Area (Redevelopment Property Tax Trust Fund)

**2006 Lease Revenue Bonds, Series AU**Refunding of 2002 Series AE

- Purpose: to refund and defease 2002 Series AE and finance certain public improvements
- Maturity Date: 6/01/2045
- Original Principal Amount: \$2,395,000
- July 1, 2013 Principal Outstanding: \$2,370,000
- Interest Rate: 3.250% - 4.375%
- Funding Source: Lease payment from City to PFA

**2006 Taxable Lease Revenue Bonds, Series AV**Refunding of 2002 Series AE

- Purpose: to refund and defease 2002 Series AE and finance certain public improvements
- Maturity Date: 06/01/2045
- Original Principal Amount: \$10,790,000
- July 1, 2013 Principal Outstanding: \$10,380,000
- Interest Rate: 5.0% - 5.7%
- Funding Source: Lease payment from City to PFA

**2006 Subordinate Revenue Bonds, Series AW**

- Purpose: to make loan to RDA to finance certain Improvements in the Agency's Merged Redevelopment Project
- Maturity Date: 02/01/2033
- Original Principal Amount: \$8,375,000
- July 1, 2013 Principal Outstanding: \$7,895,000
- Interest Rate: 4.250% - 5.125%
- Funding Source: Subordinate Tax Revenue from the Project area

**2006 Revenue Bonds, Series AX**Refunding of 1998 Series W, 2003 Series AH and AI

- Purpose: to make loan to RDA and refinance 1998 Series W and 2003 Series AH and Series AI
- Maturity Date: 02/01/2041
- Original Principal Amount: \$25,865,000
- July 1, 2013 Principal Outstanding: \$24,225,000
- Interest Rate: 4.0% - 5.0%
- Funding Source: Subordinate Tax Revenue from the Merged Redevelopment Project Area (Redevelopment Property Tax Trust Fund)

**2007 Revenue Bonds, Series AY**Refunding of 1999 Series AA & Series AC

- Purpose: to refund 1999 Series AA and Series AC Bonds and finance certain improvements
- Maturity Date: 05/01/2047
- Original Principal Amount: \$99,370,000
- July 1, 2013 Principal Outstanding: \$96,610,000
- Interest Rate: 4.0% - 5.0%
- Funding Source: Water Fund

**2007 Taxable Revenue Refunding Bonds, Series AZ**Refunding of 1999 Series AA & Series AC

- Purpose: to refund 1999 Series AA and Series AC Bonds and finance certain improvements
- Maturity Date: 05/01/2029
- Original Principal Amount: \$6,930,000
- July 1, 2013 Principal Outstanding: \$6,065,000
- Interest Rate: 5.267% - 5.650%
- Funding Source: Water Fund

**2007 Revenue Bond, Series BA**

- Purpose: to finance certain improvements to the City's sewer enterprise
- Maturity Date: 12/01/2046
- Original Principal Amount: \$15,575,000
- July 1, 2013 Principal Outstanding: \$15,040,000
- Interest Rate: 3.625% - 5%
- Funding Source: Sewer Fund

**POLICY GUIDELINES**

The Program and Financial Plan (Budget) for the City of Pomona is based upon certain financial policies and priorities as set forth formally or informally. These financial guidelines and policies lay out the framework for not only the development of the budget, but the ongoing operations of the City as a whole. It is important to continue developing these policies as they are the financial foundation that supports the services to the community. More formal financial and fiscal sustainability policies are currently under review.



## GUIDELINES

### Operating Budget Guidelines

The City's annual budget is a plan of operation, complete with revenue estimates to ensure ability to finance that plan. The budget determines the quality and quantity of governmental services and the method of distributing costs to various segments of the community through collection of taxes and fees.

A budget should be regarded as a tool to aid management in operating an organization more effectively. The budget is the department's proposed spending plan and the primary responsibility for its development and accuracy rests at the department level.

Presentation of the budget provides the City Manager the opportunity to explain existing and proposed programs to the City Council and to focus attention on services and programs that may require City Council direction, legislative action and/or support for the City Council's creation, continuance, or problem resolution.

Adoption of the budget is one of the City Council's most important policy decisions and provides the legal basis for the expenditure of funds to accomplish those policies.

If a non-sworn position has been vacant for more than 2 years, the position will be eliminated unless specifically requested to retain and approved by the City Manager. To retain these types of positions, a Personnel Related Budget Request form, including a justification for retaining a position that has not been utilized in 2+ years must be submitted.

### Revenue Guidelines

Historical trends are the basis for developing virtually all forward-looking City revenue estimates. A number of key line items are tracked, comparing the current pace of revenues received with prior years, adjusting for anomalies.

Changes in both national and local economics are factored in on top of the trends discussed above, such as forecasts for a slowing or rising real estate market, which could have an eventual effect on related revenues, i.e. Documentary (Property) Transfer Tax.

Known or strongly anticipated external events are also considered, as new major local businesses (or closures of existing ones) will impact Sales Tax receipts, while rate changes and market factors can have a significant impact upon the amount of Utility Users' Tax collected, just to name two examples.

Forecasts from other governmental entities are actively sought and overlaid upon our local models. Unfortunately, these forecasts – which encompass such variables as County estimates of Property Tax growth – are often not available within the required time frame for budget development, but are a valuable tool when received in a timely manner.

Legislative changes – especially in recent years – can have a very substantial impact on revenue estimates. The “triple flip” of nearly 25% of Sales Tax moneys and the shift of most VLF receipts to Property Taxes are both good examples of the need to stay abreast of coming changes.

## POLICIES

### Operating Budget Policy

- The Charter requires that the City Manager submit to the City Council a proposed budget at least 45 days prior to the beginning of the fiscal year

### Debt Policy

- Under the City Charter, General Obligation Debt pledging City general revenues require voter approval by two-thirds majority. Debt limit for any general obligation debt is 15% of the City's assessed valuation.
- The City has not issued any general obligation bonds.

### Purchasing Policy

- Centralized purchasing shall provide for efficient procedures for the purchase of supplies, materials, equipment and other property and services; to acquire supplies, materials, equipment and other property and services at the lowest possible cost commensurate with quality needed; to exercise positive financial control over purchases; and to ensure the quality of such purchases. Centralized purchasing shall operate as a division of the finance department.
- Purchasing of supplies, services and equipment of an estimated value in the amount of \$30,000 or less; the purchase of supplies, services, construction and equipment for public works improvements and repair projects of an estimated value in the amount of \$30,000 or less; and repairs to existing city equipment of an estimated value in the amount of \$30,000 or less may be made by the purchasing manager in the open market. General purchases over \$30,000 require formal bidding.



- The purchasing information listed above is consistent with the Purchasing procedures, definitions, and requirements in the City of Pomona's Municipal Code Section 2-961:1066.
- The City also produces a Purchasing Policy and Procedures manual for employee use in purchasing efforts.

#### **Cash Management/Investment Policy**

- The Statement of Investment Policy is intended to provide guidelines for the prudent investment of the City's and Agency's temporary idle cash, and outline the policies for maximizing the effectiveness and efficiency of Pomona's treasury management system. The goal is twofold; one is to enhance the economic status of the City while preserving its capital resources, the second is to provide guidelines for authorized investments.
- All moneys entrusted to the City Treasurer is pooled in an actively managed portfolio. In accordance with Pomona City Code Sec. 704, the City Treasurer is authorized to invest City funds in accordance with California Government Code (CGC) Section 53600 et seq. This investment policy applies to all financial assets and investment activities of the City of Pomona and includes, but is not limited to, the following funds; General, Special Revenue, Debt Service, Capital Project Funds, Enterprise Funds, Internal Service, Agency Funds, and any new fund, unless specifically exempted. This policy, however, specifically excludes the employees' retirement and deferred compensation funds. Additionally, moneys held by a trustee or fiscal agent pledged to the payment or security of bonds or other indebtedness, shall comply with CGC Section 53601 (L).

#### **Reserve Policies/Fund Balance Policy**

- On June 20, 2011, the City Council adopted a Fund Balance Policy in accordance with GASB Statement No. 54 by adopting Resolution #2011-63A.

#### **Accounting, Auditing and Financial Reporting Policy**

- An independent audit will be performed annually. An interim audit will be performed mid-way through the Fiscal Year to ensure correct accounting and internal control procedures are being followed.
- The City will produce a Comprehensive Annual Financial Report (CAFR) each year in accordance with Generally Accepted Accounting

Principals (GAAP) as outlined by the Governmental Accounting Standards Board (GASB). This report is submitted annually to the Government Finance Officers Association of the United States and Canada for their Excellence in Financial Reporting Awards Program. (The City has received this award for numerous consecutive years.)

- The City will maintain a strong internal audit capability.

#### **Capital Improvement Program Budget Policy**

- The City will construct all capital improvements in accordance with an adopted capital program.
- The City will develop a five-year plan for capital improvements to be updated annually. Future capital expenditures will be projected annually for a five-year period based on changes in the community population, real estate development, or replacement of the infrastructure.
- The City will coordinate preparation of the Capital Improvement Program Budget with preparation of the Operating Budget. Future operating costs associated with new capital improvements will be projected and included in Operating Budget forecasts.
- The City will identify the estimated costs and potential funding sources for each proposed capital project before it is submitted to Council for approval.

#### **Fiscal Sustainability Policy**

- On May 2, 2011 the City Council Adopted Resolution No. 2011-49 approving the Fiscal Suitability Policy.
- Components of the Policy include: Budget, Economic Development; Risk Management; Accounting, Auditing and Financial Reporting; Cash Management; and Debt Management.

### **AALLOCATED COSTS**

The Annual Budget includes allocated costs in a number of line items which are common to most of the City's departments. These line items include Information Systems, Workers' Compensation, Unemployment, Liability, and the maintenance and operation of the City's Fleet. In addition, costs are recovered for City Telephone Service, Administrative Support, and Mailing and Printing Services. These costs, which include both the actual service expense(s) as well as related personnel



expenditures, are recovered from those departments making use of the respective service in proportion to the extent the provided services are actually used as described below.

### **INFORMATION SYSTEMS**

Departments are allocated a portion of the costs to support the services provided by the Information Technology Department. These costs are allocated using a formula that is based on each department's technology inventory and Full Time Equivalent (FTE) positions. Each department's inventory is accounted for and then assigned a percentage based on the total amount of information system technology items factored into the total inventory citywide. Once that figure is established, this amount is further allocated based on the amount of FTE, including hourly positions, allocated to various funds. Using these percentages, departments are allocated a set cost each fiscal year to support the services that are provided by the Information Technology Department. Also taken into consideration and applied to the respective department allocation are department specific software contracts and other technology services outside the standard level of service such as City's Geographic Information System (GIS).

### **SELF-INSURANCE**

Three self-insurance internal service funds (liability, workers' compensation, and unemployment insurance) are utilized to account and pay for annual claim expenses. Actual claims are paid for and tracked within these three self-insurance internal service funds. This allows the City to more accurately track the actual departmental costs of claims, while insuring a funding source is allocated each year.

In order to obtain the liability and workers' compensation insurance claims allocated costs budget, a two-step process is performed.

The first step is determining the average percentage for each department to cover their portion of the annual costs. This average calculation is based on the actual claims, plus five percent, over the last three (3) fiscal years. Using this percentage as a basis, each department is then allocated a specific amount for the total Fiscal Year claims budget in their respective area.

The second step is determining the overage/shortage of the allocated costs by department since 2009-10 (self-insurance fund inception). This calculation is based on actual claim expenses, plus five percent, minus their respective budgets. If a department has been allocated less than the actual claims (shortage), then the shortage

will be paid back to the respective self-insurance fund using a three (3) year average. If a department has been allocated more than their actual claims (overage), then the overage will be credited to that department using a three (3) year average, but only up to the current fiscal year allocated costs budget; the remaining balance will be carried forward.

The totals from the first and second steps are then added together to arrive at the total Fiscal Year claims budget for the liability and workers' compensation self-insurance funds.

In addition to the direct claims expense, the Risk Management administrative operating costs, special insurance and insurance premiums, are factored into a separate allocation titled: Liability Admin Allocation, Workers' Comp Admin Allocation, and Unemployment Admin Allocation; within the allocated costs and self-insurance category. These costs are allocated to each operating department based on their division's total Full-Time Equivalent (FTE), including hourly positions, versus the City's overall FTE. The percentage determined using this formula is then applied to the overall amount estimated for these annual services.

### **EQUIPMENT MAINTENANCE/FLEET**

All departments that utilize City vehicles are allocated costs for the maintenance of the vehicles. The methodology used to estimate the fiscal year expenses is based on several factors including; the number of labor hours spent working on the department specific vehicles in the prior year, replacement parts, sublet costs, and fuel. These components are combined to create a vehicle charge and then consolidated by division or department to get a division/departmental charge. Once this has been established, a division/departmental percentage of the total fleet operations expense is calculated. This percentage of the fleet is then multiplied by the estimated cost of the coming year's operations to determine the fleet allocation. The charges are assessed on a monthly basis and appear as a revenue in the Equipment Maintenance internal service fund.

### **TELEPHONE**

Although not a "true allocated cost," telephone expense charges include oversight expenses. Each month, the Information Technology Department processes telephone bill payments and charges the citywide expense to one account number within the IT Department. The charges are then distributed to departments based on actual billed expense for all direct telephone lines assigned to personnel with departments along with distributed expenses for oversight of the telephone system. Budget



estimates are calculated and provided by the IT Department based on historical use and costs to maintain the City's telephone system citywide. Departments are then charged for the actual phone expense for the fiscal year, as well as the actual overhead cost.

### **ADMINISTRATIVE SUPPORT**

Administrative, Support and Legislative Departments receive a recovered cost for the services provided to other funds. All funds that are subject to the Administrative Service Charge are assessed 20% (Although the Maintenance Assessment Districts are assessed 11% historically) of total personnel/staffing costs within the division, department or fund. This Administrative Service charge funds services such as City Council oversight, City Administration, City Clerk and Legal functions as well as support functions such as Human Resources, Finance and Facilities Maintenance. These support services include operations related to the hiring and monitoring personnel, processing accounts payable and payroll checks, purchasing, accounting, cashiering, benefit administration and technology. The total amount assessed to other funds is allocated back to the legislative and support services in proportion to the cost of each service.

### **PRINTING AND MAILING SERVICES**

Printing and Mailing Services are recovered from departments that use these services. Departments are responsible for estimating the amount needed for postage and printing/copying costs that will be incurred during the fiscal year. Printing costs are based on use of the City's common-use printers and cost of services by outside vendors. The cost of copies on the two main copiers includes an overhead factor to recoup operational expenses such as paper, toner, and machine maintenance. Postage is charged to departments based on the actual expense of postage. Operational expenses for these services, such as equipment maintenance, and supplies, are allocated based on a percentage of actual costs.

### **GANN LIMITATION**

In November 1979, the voters of the State of California approved Proposition 4, commonly known as the Gann Initiative. The Proposition created Article XIII B of the State Constitution placing limits on the amount of revenue, which can be spent by all entities of government from the "proceeds of taxes". Proposition 4 became effective for the 1980-81 fiscal year, but the formula for calculating the limits was based on the 1978-79 "base year" revenues.

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 appropriation limit for any fiscal year, is equal to the previous year's limit adjusted for population changes and changes in the US Consumer Price Index (or California per capita personal income, if smaller). The necessary statistical information is provided by the California Department of Finance.

The original Article XIII-B (Proposition 4) and its implementing legislation were modified by Proposition 111 and SB 88 by the voters in June 1980. Beginning with the FY 1990-91 Appropriations Limit, a city may choose annual adjustment factors. The adjustment factors include the growth in the California Per Capita Income, or the growth in the non-residential assessed valuation due to construction within the City and the population growth within the county or the city.

The Appropriations Limit for fiscal year 2013-14 is \$199,990,689 and the appropriations subject to limitations is \$66,831,962; therefore, the City of Pomona is \$133,158,728 below its Appropriations Limit.

### **ACRONYMS**

This is a listing of commonly used acronyms found within the budget document. A more complete listing of acronyms used by all departments may be found in a separately produced document.

**ABC** – Alcohol Beverage Commission

**ADA** – American Disabilities Act

**AQMD** – Air Quality Management District

**ARRA** – American Recovery and Reinvestment Act

**CAFR** – Comprehensive Annual Financial Report

**CALTRANS** – California Dept of Transportation

**CalPERS** – California Public Employees' Retirement System:

**CDBG** – Community Development Block Grant.

**CIP** – Capital Improvement Program:

**CNG** – Compressed Natural Gas

**COLA** – Cost of Living Allowance



<b><u>COP</u></b> – Certificate of Participation	<b><u>LED</u></b> – Light Emitting Diode
<b><u>CPI</u></b> – Consumer Price Index:	<b><u>L.F.</u></b> – Linear Foot/fee. Measurement (12 inches) term different from cubic foot and square foot.
<b><u>CSMFO</u></b> – California Society of Municipal Finance Officers	<b><u>MDC</u></b> – Mobile Data Computer
<b><u>DIF</u></b> – Developer Impact Fee	<b><u>MGD</u></b> – Millions of gallons per day.
<b><u>DMV</u></b> – Department of Motor Vehicles	<b><u>MHZ</u></b> – Megahertz is a designation of the broadcast capability of a local government radio system.
<b><u>DOF</u></b> – Department of Finance	<b><u>MOUs</u></b> – the result of labor negotiations between the City of Pomona and its various bargaining units.
<b><u>DOJ</u></b> – Department of Justice	<b><u>MWD</u></b> – The Metropolitan Water District utilizes a system of water transmission systems for collection of water for the City and County of Los Angeles.
<b><u>EMS</u></b> – Emergency Medical Services	<b><u>NPEDS</u></b> – National Pollutant Discharge Elimination System
<b><u>EOC</u></b> – Emergency Operations Center	<b><u>NSP</u></b> – Neighborhood Stabilization Program
<b><u>ERAF</u></b> – Educational Revenue Augmentation Fund	<b><u>O&amp;M</u></b> – Operating and Maintenance
<b><u>FAA</u></b> – Federal Aviation Administration	<b><u>OPEB</u></b> – Other Post Employer Benefits.
<b><u>FBI</u></b> – Federal Bureau of Investigation	<b><u>OSHA</u></b> – Occupational Safety and Health Administration
<b><u>FEMA</u></b> – Federal Emergency Management Agency	<b><u>PCI</u></b> – Pavement Condition Index
<b><u>FTE</u></b> – Full-Time Equivalent	<b><u>PERS</u></b> – Public Employees Retirement System
<b><u>FY</u></b> – Fiscal Year	<b><u>PFA</u></b> – Pomona Public Financing Authority
<b><u>FMS</u></b> –Financial Management System.	<b><u>PUD</u></b> – Plan Unit Development
<b><u>GAAP</u></b> – Generally Accepted Accounting Principles	<b><u>RDA</u></b> – The Redevelopment Agency of the City of Pomona.
<b><u>GASB</u></b> – Governmental Accounting Standards Board	<b><u>RMS</u></b> – Records Management System
<b><u>GDP</u></b> – Gross National Product	<b><u>ROPS</u></b> – Recognized Obligation Payment Schedule
<b><u>GFOA</u></b> – Government Finance Officers Association	<b><u>ROW</u></b> – A Right-of-Way.
<b><u>GIS</u></b> –Geographic Information System.	<b><u>RPTTF</u></b> – Redevelopment Property Tax Trust Fund
<b><u>GSF</u></b> : General Sanitation Fee	<b><u>SB</u></b> – Senate Bill
<b><u>HazMat</u></b> – <b>Hazardous Material</b>	<b><u>SCADA</u></b> – Supervisory Control and Data Acquisition
<b><u>HRPR</u></b> – Homelessness Prevention and Rabid Re-Housing Program	<b><u>SCAG</u></b> – So Cal Association of Governments
<b><u>HOME</u></b> – Home Investment Partnership Program	<b><u>SCE</u></b> – Southern California Edison
<b><u>HUD</u></b> – Housing and Urban Development	<b><u>TCRP</u></b> – Transit Cooperative Research Program
<b><u>ICSC</u></b> – International Council of Shopping Centers	<b><u>TOT</u></b> – Transient Occupancy Tax.
<b><u>ISTEA</u></b> – Intermodal Surface Transportation Efficiency Act.	
<b><u>IT</u></b> – Information Technology	
<b><u>LAIF</u></b> – Local Agency Investment Fund	



**VLF** – Vehicle License Fee

## **G**LOSSARY OF TERMS

**Account Number:** A numeric identification of an account, typically a unique number or series of numbers. Pomona's number structure is comprised of four fields of characters. The first field is three digit characters and identifies the Fund. The next field contains four characters and identifies the Department/Division. The next field contains five characters and identifies the object expenditure/revenue account object code. The last field contains five characters and identifies the project number, if needed. General Fund operations do not use project numbers.

**Accrual Basis:** The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the period in which those transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

**Actual:** Represents the actual costs/revenues for the period stated.

**Ad Valorem Taxes (Aka Property Taxes):** Taxes levied on all real and certain personal property (tangible and intangible) according to the property's assessed valuation.

**Adopted Budget:** Represents the budget as approved by the City Council.

**Amended Budget:** Represents the adopted budget including changes made during the year.

**Appropriation:** An authorization by the City Council, which permits the City to incur obligations and to make expenditures of resources.

**Assessed Valuation:** A dollar value placed on real estate or other property by Los Angeles County as a basis for levying property taxes.

**Assessment Improvement District:** A designated area receiving services for common grounds benefiting property owners such as median landscaping.

**Asset:** Anything having commercial or exchange value that is owned by a business, institution or individual.

**Audit:** Conducted by an independent Certified Public Accounting (CPA) firm, the primary objective

of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.

**Balanced Budget:** A budget in which total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from previous years meet or exceed total budgeted use of resources including expenditures and transfers out to other funds.

**Balance Sheet:** A financial statement reporting the organization's assets, liabilities and equity activities.

**Beginning Balance:** Unencumbered resources available in a fund from the prior fiscal year after payment of prior fiscal year expenditures.

**Bond:** A funding tool representing a written promise to pay a specific sum (face value or principal amount) in the future (maturity date), plus interest. In local California government, bonds are only used to finance capital improvements.

**Budget:** A financial plan for a specific period of time that matches planned revenues and expenditures to municipal services.

**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.

**Capital Improvement Program (CIP):** The CIP authorizes expenditures for tangible, long-term physical improvements or additions of a fixed or permanent nature (e.g., an additional police or fire station, a new street). It is updated annually with estimated project costs, sources of funding, and timing of work over a five-year period.

**Capital Improvements:** Expenditures related to the acquisition, expansion or rehabilitation of an element of the City's physical plant; sometimes referred to as infrastructure; one of the five major expense categories defined in the financial plans.

**Community Development Block Grant Funds - (CDBG):** Funds established to account for revenues from the Federal government and expenditures as prescribed under the Community Development Block Grant Program.

**Consumer Price Index (CPI):** A measure used to reflect the change in the price of goods and services.



**Contingency:** An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as natural emergencies, Federal mandates, shortfalls in revenue, and similar events.

**Contractual Services:** Services rendered to City activities by private firms, individuals, or other governmental agencies. Examples of these services include engineering, fire protection, and City Attorney services.

**Debt Service:** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

**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.

**Defeasance:** The removal of debt and related assets from the balance sheet prior to the actual redemption of the debt. Used to refinance bonds to take advantage of more favorable interest rates.

**Deficit:** An excess of expenditures over revenues (resources).

**Department:** A major organizational division of activity that indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Designated Fund Balance:** A portion of unreserved fund balance designated by City policy for a specific future use.

**Divisions:** Organizational component of a department, possibly sub-divided into programs and program elements.

**Encumbrance:** The commitment of appropriated funds to purchase goods which have not yet been received or services that have yet to be rendered.

**Enterprise Fund:** Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Entitlements:** Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency

providing the monies, usually the State or the Federal government.

**Expenditure / Expense:** The term 'expenditure' refers to the outflow of funds paid or to be paid for an asset obtained or goods and services received regardless of when the expenditure is actually paid. This term applies to Governmental Funds. The term 'expense' is used for Enterprise and Internal Service Funds.

**Fees for Services:** Charges paid to the City by users of a service to help support the costs of providing that service.

**Financial Plan:** The document created by staff and approved by City Council which establishes broad policy guidance on the projection of revenues and the allocation toward various types of expenditures.

**Financial Plan Calendar:** A schedule of key dates which the City follows in the preparation, adoption, and administration of the budget.

**Financial Report:** A comprehensive annual document providing a snapshot of the City's financial position on the final day of the fiscal year. A formal audit performed by an independent CPA firm supports the report's financial information.

**Fiscal Year:** The beginning and ending period for recording financial transactions. The City of Pomona has specified July 1 to June 30 as its fiscal year.

**Fixed (Capital) Assets:** Assets of a long-term nature such as land, building, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$5,000.

**Franchise:** The right or license granted to an individual or group to market a company's goods or services in a particular territory.

**Fund:** An accounting entity that records all financial transactions for specific activities or government functions. The generic fund types used by the City are: General, Special Revenue, Capital Project, Enterprise, and Internal Service Funds.

**Fund Balance:** The excess of current assets over current liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses. This term applies to governmental funds only.



**Fund Type:** Any one of the seven commonly used funds in public accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

**GAAP – Generally Accepted Accounting**

**Principals:** The uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures. GAAP provides a standard by which to measure financial presentation.

**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 government agencies can receive and spend each year.

**General Fund:** The primary operating fund of the City. All revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. With the exception of subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose.

**Goal:** A statement of broad direction, purpose, or intent.

**Grant:** Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant allocated by the Federal Government.

**GSF:** The General Sanitation Fee (GSF) is authorized under Chapter 12 of the Pomona City Code and is collected as a component on the City's utility bill. The revenue is used to fund street sweeping, graffiti removal, public right-of-way clean up, landscape median, and storm drain maintenance.

**Infrastructure:** The City's basic system of its physical plant, i.e., streets, waterlines, sewerlines, public buildings, and parks.

**Interfund Transfers:** During the course of normal operations, the City records numerous transactions between funds including expenditures and transfers of resources to provide services, subsidize operations, and service debt.

**Internal Service Fund:** A fund, which provides services to other City divisions and bills the various other funds for services rendered. Currently the City is using the concept for the operation of Equipment Maintenance, and Insurance Services.

**Investment Revenue:** Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

**Liability:** A claim on the assets of an entity.

**Line-Item Budget:** A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category. The City of Pomona publishes a line-item budget in the proposed stage only. Once the budget has been approved line-item detail is available to departments on the city's computer system.

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

**Memorandum of Understanding (MOU):** Negotiated contract agreements for wages, benefits, and working conditions between the City and City employee associations and /or recognized labor unions.

**Modified Accrual Basis:** The method of accounting under which revenues and other resources are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the liability is incurred.

**Municipal:** In its broadest sense, an adjective that denotes the state and all subordinate units of government. In a more restricted sense, an adjective that denotes a city or village as opposed to other local governments.

**Objective:** The necessary steps that need to be accomplished to achieve a desired goal.

**Operating Budget:** The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, materials, and capital assets required to maintain service levels.

**Ordinance:** A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries.



**Performance Indicators:** A public oriented measure which, whether stated in terms of effectiveness or efficiency, quantitatively describes how well a service is being performed.

**Personnel Services:** Costs associated with providing the staff necessary to provide the desired levels of service. Included are both salary and benefit costs.

**Policy:** A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principal.

**Program:** A grouping of activities organized to accomplish basic goals and objectives.

**Property Tax:** A statutorily limited tax levy that may be imposed for any purpose.

**Public Financing Authority:** Pomona Public Financing Authority (PPFA) is a component unit of the City of Pomona and the Pomona Community Redevelopment Agency formed for the purpose of issuing bonds to provide financial assistance to the City and Agency.

**Redevelopment Agency:** An organization formed in 1966 as a separate agency of the City to assist and facilitate the revitalization of certain areas of the City and to promote economic development within the City. The RDA was abolished in accordance with AB 1X 26 and AB 1X 27 signed June 29, 2011.

**Reserve:** An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Resolution:** A special order of the City Council which has a lower legal standing than an ordinance.

**Retained Earnings:** The accumulated earnings of an Enterprise or Internal Service Fund which have been retained and are not reserved for any specific purpose.

**Revenue:** Funds that the government receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**Risk Management:** A managed approach to protecting an organization's assets against accidental loss in the most economical manner.

**Sales Tax:** A tax on the purchase of goods and services.

**Special Assessment:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those parties.

**Special Revenue Funds:** Funds used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

**Subventions:** That portion of revenues collected by other government agencies on behalf of the City.

**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 for property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.

**Transient Occupancy Tax:** A tax that has been imposed on occupants of hotel and motel rooms in the City of Pomona, often referred to as a "Bed Tax".

**Trust and Agency Funds:** Also known as Fiduciary Funds, are used to account for assets held by the City in a trustee capacity or as an agent on behalf of private individuals, organizations, or other governmental agencies.

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



Fiscal Year  
2013 – 2014  
Adopted Budget  
Resolutions



**RESOLUTION NO. 2013-44****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF POMONA,  
CALIFORNIA, ADOPTING AN OPERATING BUDGET FOR FISCAL  
YEAR 2013-2014**

**WHEREAS**, the City Manager has prepared and presented to the City Council of the City of Pomona a proposed operating budget in the amount of \$169,720,063 for Fiscal Year 2013-2014;

**WHEREAS**, a public hearing was conducted on June 3, 2013, for which a notice inviting the public to express its views and objections to said budget was published in the Inland Valley Daily Bulletin on May 17, 2013;

**WHEREAS**, the originally proposed budget will be revised to reflect all amendments, changes and modifications which, up to the time of the adoption of this resolution, the City Council believes should be made in said proposed budget as so submitted, including corrections to any non-substantive errors discovered; and

**WHEREAS**, City Council Resolution No. 2011-63A established the Fund Balance Policy and City Council Resolution No. 2011-49 established the Fiscal Sustainability Policy; Certain provisions of which will not be met.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Pomona, California, as follows:

**SECTION 1.** The proposed operating budget of the City of Pomona, as amended and modified, for the Fiscal Year beginning July 1, 2013 through June 30, 2014, is hereby approved and adopted in the amount of \$169,720,063. All appropriations for departments or major organizational units within the General Fund are approved. For all other funds, the fund total appropriations and revenue projections are approved. The approved appropriations for the General Fund and all other funds are contained in Exhibit A attached hereto, and incorporated herein by this reference. The adoption of the budget supersedes all non-CIP appropriations previously adopted for Fiscal Year 2013-2014.

**SECTION 2.** The proposed revenue estimate for the operating budget of the City of Pomona, as amended and modified, for the Fiscal Year beginning July 1, 2013, through June 30, 2014, is hereby approved and adopted in the amount of \$171,202,398.

**SECTION 3.** The City Council authorizes the elimination of the following positions from the authorized staffing list: Two (60%) Senior Librarians (Library), one Engineering Aide (Public Works), three Heavy Equipment Mechanics (Public Works), one Water Operations Crew Chief (Public Works), and one Water Quality Control Supervisor (Public Works).



**SECTION 4.** The City Council authorizes the addition of the following positions to the authorized staffing list: One Assistant Planner (Community Development), one (60%) Librarian I/II (Library), one Parks and Landscape Manager (Public Works), two Program Assistants (Public Works) and one Code Compliance Inspector (Community Development)

**SECTION 5.** The City Council hereby amends the authorized staffing by approving the reclassification/restructure/title change of: One Deputy City Clerk to Deputy City Clerk I/II (City Clerk), one Senior Planner to Assistant Planner (Community Development), one Library Manager PBL (60%) to Library Services Manager (Library), one Community Services Officer to Criminal Intelligence Coordinator (Police), one Engineering Aide to Engineering Technician (Public Works), one Lead Traffic Operations Technician to Traffic Operations Crew Chief (Public Works), one Management Analyst to Senior Management Analyst (Public Works), one Public Services Manager to Streets Services Manager (Public Works), one Public Services Supervisor to Contracts Coordinator (Public Works), One Water Quality Control Technician III to Water Treatment and Water Quality Crew Chief (Public Works), one Water Treatment Plant Crew Chief to Water Treatment and Quality Crew Chief (Public Works), and one Water Treatment Plant Supervisor to Water Treatment and Quality Supervisor (Public Works).

**SECTION 6.** The Director of Finance, with the approval of the City Manager, is hereby authorized to transfer appropriations as needed from savings available in any department/object account in the budget to other accounts within the same fund to meet overall budget requirements.

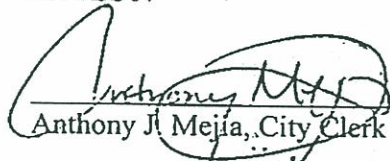
**SECTION 7.** The City Council hereby suspends the minimum fund balance provision within the City's Fund Balance policy until further action.

**SECTION 8.** The City Council hereby suspends three provisions, Sections I.6 (Budget), IX.5. (Capital Improvement and Asset Replacement) and Section IX (12) within the City's Fiscal Sustainability Policy until 2014-15.


**SECTION 9.** The City Clerk shall certify to the passage and adoption of this resolution, and it shall thereupon be in full force and effect.

**APPROVED AND ADOPTED THIS 3RD DAY OF JUNE 2013.**

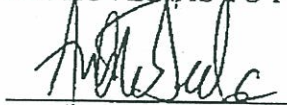
ATTEST:

  
Anthony J. Mejia, City Clerk

CITY OF POMONA:

  
Elliott Rothman, Mayor

APPROVED AS TO FORM:

  
Arnold Alvarez-Glasman, City Attorney

Resolution No. 2013-44

Page 2 of 3

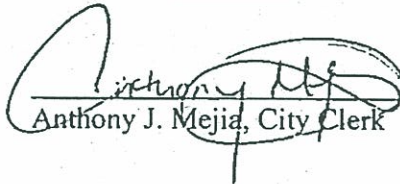


STATE OF CALIFORNIA  
COUNTY OF LOS ANGELES  
CITY OF POMONA

I, ANTHONY J. MEJIA, CITY CLERK of the City of Pomona do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Pomona held on the 3rd day of June, 2013, by the following vote:

AYES: Nolte, Rodriguez, Carrizosa, Lantz, Escobar, Martin, Mayor Rothman  
NOES: None  
ABSENT: None  
ABSTAIN: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Pomona, California, this 17<sup>th</sup> day of June, 2013.

  
\_\_\_\_\_  
Anthony J. Mejia, City Clerk



City of Pomona  
2013-14 Adopted Budget

Exhibit A

<u>Fund</u>	<u>Department</u>	<u>Revenue</u>	<u>Appropriation</u>
GENERAL FUND			
	City Council		188,674
	Administration		241,108
	City Clerk		133,683
	City Attorney		717,886
	Human Resources		341,542
	Finance		682,531
	General Services		1,623,244
	Police		42,099,683
	Fire		22,302,982
	Community Development		3,423,569
	Public Works		6,089,864
	Community Services		2,556,926
	Library		967,228
	<b>Total - General Fund</b>	<b>81,484,022</b>	<b>81,368,920</b>
128	MEASURE R	1,503,630	1,474,103
208	STATE GAS TAX	4,955,440	4,537,385
210	GSF OPERATIONS	2,375,188	2,375,188
216	PROPOSITION A	2,329,530	2,011,561
217	PROPOSITION C	2,134,820	507,023
219	TRAFFIC OFFENDER FUND	330,000	203,855
230	VEHICLE PARKING DISTRICT	839,164	838,702
245	AIR QUALITY MGMT DISTRICT	187,750	126,853
256	PHILLIPS RANCH MAINT ASSESS DIST	928,610	819,486
135	OTHER MAINT ASSESS DISTRICTS	282,280	279,213
260	ASSET FORFEITURE	1,580,000	4,324,977
281	SUPPL LAW ENFORCEMENT SVCS FD	241,032	45,500
122	COMMUNITY ENGAGEMENT GRANT	274,774	274,774
124	NEIGHBORHOOD STABILIZATION (ARRA)	752,899	752,899
129	COPS HIRING GRANT	957,997	957,997
130	NEIGHBORHOOD STABILIZATION - 3 GRANT	412,047	412,047
197	COMMUNITY DEVELOPMENT BLOCK GRANT	2,672,373	2,672,373
212	EMERGENCY SOLUTIONS GRANT	230,762	230,762
214	HOME GRANT	1,335,146	1,335,146
215	MISCELLANEOUS GRANTS	138,900	138,900
221	SUPPORTIVE TRANS HOUSING GRANT	165,243	165,243
226	SENIOR NUTRITION GRANT	397,910	397,910
229	LEAD BASED PAINT GRANT	652,568	652,568
239	JAG FUND	191,543	191,543
241	SUPPORTIVE HOUSING (LA)	269,809	269,809
257	CAL HOME REUSE FUND	78,894	78,894
264	CAL HOME GRANT FUND	687,282	687,282
272	TDA ARTICLE 3	66,000	66,000
320	GENERAL OBLIGATION BOND	6,530,881	6,503,116
418	CAPITAL OUTLAY FUND	1,000	218,656
419	ASSESSMENT DIST IMPROVEMENT	0	0
421	SER AG CAPITAL PROJECTS	0	64,954
422	SER AN CAPITAL PROJECTS	0	500,960



City of Pomona  
2013-14 Adopted Budget

Exhibit A

428 CIP FUND	2,433,851	0
510 WATER OPERATIONS	30,097,940	31,280,520
550 SEWER OPERATIONS	4,857,250	5,104,669
540 SEWER BOND CAPITAL IMPROVEMENTS	500,960	0
582 REFUSE OPERATIONS	9,255,110	9,245,548
660 SELF FUNDED INSURANCE SVCS	5,335,125	4,720,000
669 EQUIPMENT MAINTENANCE (Fleet)	3,734,668	3,884,727
675 INFORMATION TECHNOLOGY FUND	0	0
676 PRINTING/MAIL SERVICES FUND	0	0
<b>OPERATING BUDGET</b>	<b>171,202,398</b>	<b>169,720,063</b>



RESOLUTION NO. 2013-45

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF POMONA, CALIFORNIA, APPROVING THE 2014-2018 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM AND ADOPTING A CAPITAL IMPROVEMENT PROGRAM BUDGET FOR FISCAL YEAR 2013-2014

WHEREAS, the City Manager has prepared and presented to the City Council of the City of Pomona the proposed 2014-2018 Five-year Capital Improvement Program and a proposed capital improvement program budget in the amount of \$4,878,286 for the Fiscal Year 2013-2014 as contained in Exhibit A and are incorporated herein;

WHEREAS, a public hearing had been conducted on June 3, 2013, for which a notice inviting the public to express its views and objections to said budget was published in the Inland Valley Daily Bulletin on May 17, 2013; and,

WHEREAS, the originally proposed five-year capital improvement program and fiscal year 2013-2014 capital improvement program budget will be revised to reflect all amendments, changes and modifications through June 30, 2013, the City Council believes should be made to said proposed capital improvement program as so submitted, including corrections to any non-substantive errors discovered.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pomona, as follows:

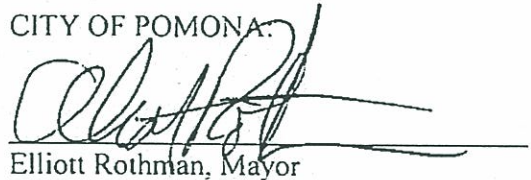
SECTION 1. The proposed 2014-2018 Five-year Capital Improvement Program is hereby approved and the capital improvement program budget for Fiscal Year 2013-2014 funding is hereby adopted in the amount of \$4,878,286 a copy of which is on file and available for public inspection in the Office of the City Clerk.

SECTION 2. The City Clerk shall certify to the passage and adoption of this resolution and it shall thereupon be in full force and effect.


APPROVED AND ADOPTED THIS 3RD DAY OF JUNE 2013.

ATTEST:

  
Anthony J. Mejia, City Clerk

CITY OF POMONA:  
  
Elliott Rothman, Mayor

APPROVED AS TO FORM:

  
Arnold Alvarez-Glasman, City Attorney




STATE OF CALIFORNIA  
COUNTY OF LOS ANGELES  
CITY OF POMONA

I, ANTHONY J. MEJIA, CITY CLERK of the City of Pomona do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Pomona held on the 3rd day of June, 2013, by the following vote:

AYES: Nolte, Rodriguez, Carrizosa, Lantz, Escobar, Martin, Mayor Rothman  
NOES: None  
ABSENT: None  
ABSTAIN: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Pomona, California, this 17<sup>th</sup> day of June, 2013.

  
\_\_\_\_\_  
Anthony J. Mejia, City Clerk



**SCHEDULE OF NEW APPROPRIATIONS BY CATEGORY**

<u>Description</u>	<u>Page #</u>	<u>Adopted</u>	<u>Funding Source</u>
<b><u>Street Projects</u></b>			
Street Improvements - Mission Blvd and SR 71	Pg 10	65,759	Demo T
Bridge Rehabilitation Program	Pg 15	60,000	Prop C
* Local Street Rehab - Citywide (FY 13/14)	Pg 17	400,000	Gas Tax
Major Street Rehab - Citywide (FY 12/13)	Pg 18	1,500,000	Prop C/Measure R
* Major Street Rehab - Citywide (FY 13/14)	Pg 19	300,000	Prop C
Mission Corridor Improvements	Pg 20	3,567	Measure R
* Street Rehab - Slurry Seal Various Locations	Pg 22	100,000	AG/Gas Tax/STPL
Street Rehab - White Ave (Grand - Lexington)	Pg 23	250,000	Measure R/STPL
<b>Total New Streets</b>		<b>2,679,326</b>	
<b><u>Traffic Projects</u></b>			
Bike Master Plan	Pg 7	20,000	TDA
Traffic Calming - Phillips, La Verne, Hamilton, Lexington	Pg 8		HSIP Federal Grant
Traffic Signal Detection Upgrade & Improvements	Pg 11	76,716	SCAQMD
* Traffic Signal Improvements - Towne/Philadelphia	Pg 12	50,000	Prop C
* Traffic Signal Mod - Garey (McKinley/10 Fwy)	Pg 13	20,000	Prop C
Transit Improvement Program - Citywide	Pg 15	200,000	Prop A/BSEP Grant
<b>Total New Traffic</b>		<b>366,716</b>	
<b><u>Parks and Facilities Projects</u></b>			
* Police - Facility Upgrade	Pg 5	410,284	Asset Forfeiture
* Police - Range Sound Mitigation	Pg 7	900,000	Asset Forfeiture
<b>Total New Parks and Facilities</b>		<b>1,310,284</b>	
<b><u>Water Projects</u></b>			
Water Mains - Alley 12" Pipeline Replacement	Pg 6	20,000	Series AY
Meter Replacement - Automated Meter	Pg 19		WaterSMART Grant
<b>Total New Water</b>		<b>20,000</b>	
<b><u>Sewer Projects</u></b>			
Sewer Trunk Main Replacement - Fairplex Dr	Pg 6	445,960	Series AN
Study - Sewer Model Update/Expansion	Pg 9	55,000	Series AN
<b>Total New Sewer</b>		<b>500,960</b>	
<b><u>Miscellaneous Projects</u></b>			
City Lot Remediation	Pg 1	1,000	Reimbursement
<b>Total New Miscellaneous</b>		<b>1,000</b>	
<b>Total - Proposed/Pending</b>		<b>4,878,286</b>	

\* Indicates New Projects for FY 2013-14



**RESOLUTION NO. 2013-46****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF POMONA, SITTING AS THE COMMISSION OF THE HOUSING AUTHORITY OF THE CITY OF POMONA, CALIFORNIA, ADOPTING THE HOUSING AUTHORITY OPERATING BUDGET FOR FISCAL YEAR 2013-2014**

**WHEREAS**, City Council Resolution No. 93-114 established the Housing Authority of the City of Pomona, declared the City Council to be the Commission of the Housing Authority and adopted By-Laws for the Housing Authority;

**WHEREAS**, the City Manager has prepared and presented to the City Council, sitting as the Commission of the Housing Authority of the City of Pomona, a proposed operating budget in the amount of \$13,076,751 for Fiscal Year 2013-2014;

**WHEREAS**, a public hearing was conducted on June 3, 2013, for which a notice inviting the public to express its views and objections to said budget was published in the Inland Valley Daily Bulletin on May 17, 2013; and,

**WHEREAS**, the original of said proposed budget document will be revised to reflect all amendments, changes and modifications, which up to the time of the adoption of this resolution, the Housing Authority believes should be made in said proposed budget as so submitted, including the correction of any non-substantive errors discovered.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Pomona, sitting as the Commission of the Housing Authority of the City of Pomona, as follows:

**SECTION 1.** The proposed operating budget of the Housing Authority, as amended and modified, for the fiscal year July 1, 2013 through June 30, 2014 is hereby adopted and approved in the amount of \$13,076,751 and shall be kept on file and available for public inspection in the Office of the City Clerk.

**SECTION 2.** The proposed revenue estimate for the operating budget of the Housing Authority of the City of Pomona, as amended and modified, for the Fiscal Year beginning July 1, 2013, through June 30, 2014, is hereby approved and adopted in the amount of \$12,877,672.

**SECTION 3.** The Director of Finance, with approval by the City Manager/Executive Director, is hereby authorized to transfer appropriations as needed from savings available in any object account in the budget to other accounts within the same fund to meet overall Housing Authority budget requirements.

**SECTION 4.** The City Clerk/Authority Secretary shall certify to the passage and adoption of this resolution and it shall thereupon be in full force and effect.




APPROVED AND ADOPTED THIS 3RD DAY OF JUNE 2013.

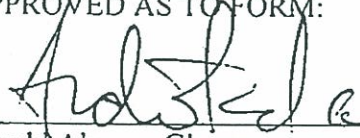
ATTEST:

  
Anthony J. Mejia  
Housing Authority Secretary

POMONA HOUSING AUTHORITY:

  
Elliott Rothman  
Chairperson

APPROVED AS TO FORM:

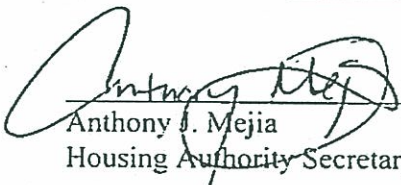
  
Arnold Alvarez-Glasman  
Housing Authority General Counsel

STATE OF CALIFORNIA  
COUNTY OF LOS ANGELES  
CITY OF POMONA

I, ANTHONY J. MEJIA, SECRETARY of the Pomona Housing Authority do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Pomona, sitting as the Governing Board of the Pomona Housing Authority, held on the 3rd day of June, 2013, by the following vote:

- AYES: Nolte, Rodriguez, Carrizosa, Lantz, Escobar, Martin, Chair Rothman
- NOES: None
- ABSENT: None
- ABSTAIN: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Housing Authority of the City of Pomona, California, this 17<sup>th</sup> day of June, 2013.

  
Anthony J. Mejia  
Housing Authority Secretary



**RESOLUTION NO. 2013-47****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF POMONA, CALIFORNIA, ESTABLISHING THE GANN APPROPRIATIONS LIMITS OF THE CITY OF POMONA PURSUANT TO ARTICLE XIII OF THE STATE CONSTITUTION FOR FISCAL YEAR 2013/2014**

**WHEREAS**, Section 1.5 of Article XIII B of the Constitution of the State of California imposes upon units of State and Local Government the obligation to limit each fiscal year's appropriations of the proceeds of taxes to the amount of such appropriations in Fiscal Year 1986/87 as adjusted for changes in cost of living and population;

**WHEREAS**, Section 7910 of the Government Code of the State of California directs the governing body of each local jurisdiction to establish its appropriation limit by resolution each year;

**WHEREAS**, the governing body of each local jurisdiction must select the annual adjustment factors to be used in determining the appropriations limit pursuant to Article XIII B of the State Constitution;

**WHEREAS**, the Finance Director of the City of Pomona has determined the City's appropriation limit for Fiscal Year 2013/2014 in accordance with said provision of the constitution and laws of the State of California and the documentation used in said determination is available in the Finance Department of the City of Pomona; and

**WHEREAS**, the appropriation limit of the City of Pomona for Fiscal Year 2013/14 will be approved concurrent with the Adoption of the Fiscal Year 2012/13 Annual Budget.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Pomona as follows:

**SECTION 1.** That the selected factors for the calculation of the appropriation limit for the City shall be determined by using the California Per Capita Income and the population growth of the City of Pomona, as determined by the California Department of Finance.

**SECTION 2.** Based upon the above selected factors, the appropriation limit of the City of Pomona for Fiscal Year 2013/14 is hereby found and determined to be \$199,990,689.

**SECTION 3.** The appropriation limit of the City of Pomona for Fiscal Year 2013/14 will be revised to reflect any amendments, changes or modifications that the City Council may include in the Fiscal Year 2013/14 operating budget as a result of the adoption on June 3, 2013.

**SECTION 4.** The City Clerk shall attest and certify to the passage and adoption of this resolution and it shall thereafter be in full force and effect.

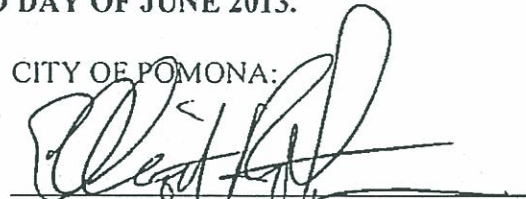


APPROVED AND ADOPTED THIS 3RD DAY OF JUNE 2013.

ATTEST:

CITY OF POMONA:

  
Anthony J. Mejia, City Clerk

  
Elliott Rothman, Mayor

APPROVED AS TO FORM:

  
Arnold Alvarez-Glasman, City Attorney

STATE OF CALIFORNIA  
COUNTY OF LOS ANGELES  
CITY OF POMONA

I, ANTHONY J. MEJIA, CITY CLERK of the City of Pomona do hereby certify that the foregoing Resolution was adopted at a regular meeting of the City Council of the City of Pomona held on the 3rd day of June, 2013, by the following vote:

- AYES: Nolte, Rodriguez, Carrizosa, Lantz, Escobar, Martin, Mayor Rothman
- NOES: None
- ABSENT: None
- ABSTAIN: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Pomona, California, this 17<sup>th</sup> day of June, 2013.

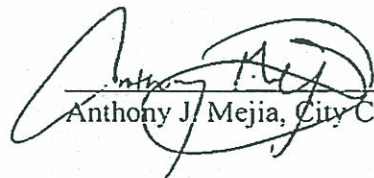
  
Anthony J. Mejia, City Clerk



Exhibit A  
Schedule A

## CITY OF POMONA

**2013/14 Appropriations Limit**

As indicated by Schedules A and B, the increase to Pomona's Appropriations Limit is \$10,981,438. The 2013/14 limit is \$199,990,689. The amount subject to limitation in the 2013/14 Adopted Budget is \$66,831,972. The City of Pomona is \$133,158,718 under its lawful limitation.

Schedule A

The computation consists of two (2) sections:

A. Last year's (2012/13) limit				189,009,252
B. Adjustment factors				
a. City population % increase	0.66% =	1.0066		
b. Per capita personal income % increase	5.12% =	1.0512		
Total adjustment percent (a*b)			<u>1.0581</u>	
C. Annual adjustment				10,981,438
D. Other adjustments				-
E. 2013/14 Appropriations Limit				<u>199,990,689</u>

Appropriations Subject to Limitation:

Proceeds of Taxes	66,831,962
Exclusions	-
Appropriations Subject to Limitation	<u>66,831,962</u>

2013/14 Limit	<u>199,990,689</u>
Amount over/(under) the Limitation	<u>(133,158,728)</u>

**All computations are based on the 2013/14 Adopted Budget.**



