



CITY OF POMONA COUNCIL REPORT

November 20, 2017

To: Honorable Mayor and Members of the City Council

From: Linda Lowry, City Manager

By: Onyx Jones, Finance Director

Subject: Fiscal Year 2017-18 General Fund 1st Quarter Budget Review, Non General Fund Requests, and Adoption of a Resolution Amending the Fiscal Year 2017-18 Operating Budget and personnel actions as reflected herein

OVERVIEW

Recommendation – It is recommended that the City Council review the Fiscal Year (FY) 2017-18 General Fund 1st Quarter Budget Report, adopt a resolution amending the FY 2017-18 Operating Budget (As detailed in Table 1), and adopt personnel actions as reflected herein.

Fiscal Impact – The adoption of the attached resolution will decrease the FY 2017-18 General Fund Budget estimated revenue by \$153,600 while decreasing appropriations by \$718,433. The net impact of these adjustments will offset the current \$565K deficit in the FY 2017-18 General Fund budget and create an excess of General Fund resources over appropriations in the amount of \$273K. In addition, this action will increase FY 2017-18 Non-General Fund Operating appropriations by \$217,169 and decrease estimated revenues by \$2M as reflected in Table 1.

Table 1 - Fiscal Year 2017-18 1st Quarter Request for Appropriation

General Fund	Revenue Estimate	Appropriation Changes
General Fund Appropriations (101-XXXX-XXXXX-00000)	(\$153,600)	(\$718,433)
Non General Funds	Revenue Estimate	Appropriation Changes
Water Fund (571-8122-51012-00000)		\$24,918
Water Recycling Fund (574-8140-51012-00000)		\$4,430
Sewer Fund (581-2522-51012-00000)		\$16,058
GSF Fee Fund (210-2535-51012-00000)		\$4,430
PFA Debt Service Fund (364-0070-51012-00000)		\$2,613
Traffic Offender Fund (219-2090-66182-00000)		\$96,720
Supplemental Law Enforcement Services Account (SLESA) (281-2090-66189-58661)		\$68,000
Debt Service Transfer from General Fund (Bond Refunding Savings) (320-4604-80701-00000)	\$2,098,352	
Total Non General Fund Appropriations	\$2,098,352	\$217,169

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Previous Related Action – City Council approved the Budget Preparation Calendar, Guiding Principles and Process for FY 2017-18 on January 9, 2017. City Council adopted the FY 2017-18 Operating Budget, Housing Authority Budget, and the Five-Year Capital Improvement Program on June 12, 2017, with amendments to the General Fund operating budget approved on June 19, 2017, August 7, 2017, and October 2, 2017.

EXECUTIVE SUMMARY

This report summarizes the City's General Fund overall financial position for the current Fiscal Year to Date (FYTD) September 2017. With regard to actuals for the year, with 25% of the year complete, General Fund revenues are at 11% of projections and expenditures are at 23%. While actual receipts for the General Fund are only at 11% or \$10M, they are in line overall with prior year actuals during this same time period. Actual General Fund expenditures are 23% or \$21.8M, which is slightly higher than last year, but in-line with the current FY 2018 Budget.

This report also includes request for General Fund Appropriations and an adjustment to General Fund Revenues. The net impact of the total General Fund budget adjustments resulted in an excess of resources over appropriations in the amount of \$273K. Non General Fund appropriation requests and personnel actions are also included within.

In accordance with the City's adopted Fiscal Sustainability Policy, (I. General Policy; #6) "One-time revenues sources or unexpected revenues should be placed in reserves and not used for operating expenses. Once the reserve balance exceeds the set policy amount, one-time revenues may be used for one time expenses. If the one-time expense results in ongoing operating costs, funding for the ongoing costs must be determined before the one time funds are allocated." Early indications are the General Fund is projected to meet the minimum fund balance level of 17% as of June 30, 2017; however, the City's audit will not be complete until February 2018.

DISCUSSION

GENERAL FUND

FY 2017-18 FIRST QUARTER REVIEW – As adopted on June 12, 2017, with additional appropriations approved on June 19, 2017 the General Fund revenues were \$94.6M and appropriations were \$94.6M, resulting in a balanced budget. The General Fund budget has been amended since its adoption, and appropriations exceed revenues by \$565K prior to any adjustments included in this report. As noted in Table 2 the General Fund has expended nearly \$11.8M more than it has collected as of September 30, 2017. This negative cash flow is normal due to the timing of tax receipts and is one of the significant reasons that a 17% Fund Balance is necessary.

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Table 2 - Fiscal Year 2017-18 1st Quarter Summary

2017-18	Adopted	Amendments *	Adjusted Total	As of Sep 30' 17	% Rec'd/ Exp'd
Total Revenue	\$94,612,952	\$139,424	\$94,752,376	\$10,009,516	11%
Total Expense	\$94,590,121	\$727,088	\$95,317,209	\$21,799,851	23%
Net	\$22,831	(\$587,664)	(\$564,833)	(\$11,790,335)	

REVENUES

It may appear General Fund revenues are not performing as projected (11% received at 25% of the year); the reason is many revenue sources received in July and August are accrued back to the prior fiscal year; while other revenues are received on a quarterly or bi-annual basis in late December, January, or spring. Because of this, actual year-end results are difficult to predict at this time; however, as reflected in the Table 3, General Fund revenues in FY 2017-18 are coming in comparable to where they were at the same time in FY 2016-17. Only “All Other Sources” is slightly lower compared to this time last year due to an extra Host Fee Transfer Station payment of \$654,352 that was recorded in FY 2016-17 because it was paid three months late.

Tax revenues makes up 87% of the General Fund budgeted revenue and, therefore, merit a more detailed discussion as presented below:

Table 3 - Fiscal Year 2017-18 1st Quarter Revenue Summary

	2016-2017 ACTUALS TO DATE	2016-2017 1st Quarter	% ACTUALS/ BUDGET	2017-2018 ADOPTED BUDGET	2017-2018 1st Quarter	% ACTUALS/ BUDGET
All Property Taxes	\$31,449,664	\$602,998	2%	\$32,842,629	\$562,461	2%
All Sales & Use Tax	\$18,008,817	\$1,782,056	10%	\$18,075,000	\$1,774,871	10%
All Utility Tax	\$17,364,670	\$2,924,298	17%	\$17,338,266	\$3,138,946	18%
All Other Taxes	\$13,494,437	\$2,163,571	16%	\$14,454,366	\$1,965,565	14%
All Other Sources	\$14,494,971	\$3,579,667	25%	\$12,042,115	\$2,567,673	21%
Total Revenue	\$94,812,559	\$11,052,590	12%	\$94,752,376	\$10,009,516	11%

Property Taxes – Typically, a large portion of the property tax revenues is received during the months of November through May. In addition, due to various State actions (i.e. VLF Swap), the City receives “In Lieu” property tax twice a year in January and June. Based on the revenues received through September 30, 2017, the sources are aligned at this time.

Sales Tax – FY 2016-17 marked the first entire fiscal year without the State imposed Triple Flip, which ended March 2016. Cash flow improved due to the elimination of the Triple Flip, as now revenues are received on a monthly basis. The total revenue budget from Retail Sales Tax is

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derived from two distinct sources; a 1.0% share of local sales (from the State and County Pools) and allocations of Public Safety Augmentation Fund (PSAF) sales tax from the County. These two sources were budgeted at \$18M. This source of revenue is typically responsive to economic circumstances. Based on the revenues received through September 30, 2017, the total of these two sales tax revenue sources are aligned at this time.

Utility Users Tax (UUT) – Currently budgeted at \$17.4M, utility tax revenue represents 18% of General Fund revenues. A portion of this revenue source is accrued to the prior fiscal year, therefore, the current amount received of \$3.1M, does not represent a full quarter of receipts. However, based on a comparison of last year's first quarter receipts to the same quarter this year, staff is not recommending a change to the revenue estimate.

Other Taxes – Other taxes include Business Licenses, Transient Occupancy Tax, Property Transfer Tax, and Franchise Fees, which represent 14% of total General Fund revenues. While receipts for Property Transfer Tax appear on target, franchise fees are a large part of this category. Payments from the two largest payers – SCE and The Gas Company – will not be received until April 2018; therefore, staff is not recommending a change to this revenue estimate.

On a separate note, the recently created Business License Administration Review Fee (\$157K revenue estimate for FY 2017-18) will be eliminated as it has been determined that imposition of this fee could result in legal challenge, which may not be successfully defended.

Other Sources – All Other Sources include Fees, Licenses, Permits and Revenue from Use of Money and Property categories are all in-line with the prior year with the exception of the one line item, \$654K Host Fee that was previously discussed. Based on a comparison of last year's first quarter receipts to the same quarter this year, staff is not recommending a change to the revenue estimate.

Summary – In summary, the budgeted revenues from tax related items discussed above represent over 87% of the City's General Fund. Although it is still early in the year, and knowledge of significant revenue indicators have not yet been received, prior year actuals and current receipts indicate the City is on pace to obtain its revenue budget for the current year.

There will be a 1st Quarter appropriation change to offset removal of the recently created Business License Administration Review Fee (\$157k revenue estimate for FY 2017-18) as referred to above. Staff is recommending this line item be reduced to zero as it has been determined that this fee will not be charged. As always, staff will carefully monitor events for impact to the forecasts presented herein, and other related developments as they may come to light, and will report to the City Council upon receipt of substantive and/or noteworthy information.

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EXPENDITURES

As of September 30, 2017 (25% of the fiscal year) overall General Fund appropriations are 23% expended. All departments were within an acceptable range of year-to-date expenditures in relation to the total appropriations for the year. The following tables provide a breakdown of the FY 2017-18 appropriations and 1st Quarter Expenditures first by Category (Table 4) and then by Department (Table 5). It should be noted the Amended Budget column includes all appropriations approved by City Council through October 2017.

Table 4 - Fiscal Year 2017-18 1st Quarter Expenditure Summary

	2017-2018 AMENDED BUDGET	% OF TOTAL	2017-2018 1st Quarter	% Expended
By Category				
Personnel	\$56,673,565	59%	\$13,357,014	24%
Controllable Expenses	\$5,598,720	6%	\$835,422	15%
Required Expenses	\$27,154,109	28%	\$6,753,916	25%
Allocation and Utilities	\$7,085,736	7%	\$1,209,309	17%
Recovered Costs	(\$2,649,889)	-3%	(\$594,027)	22%
Capital	\$615	0%	\$465	76%
Transfers to Other Funds	\$1,454,353	2%	\$237,752	16%
Total Expense	\$95,317,209	100%	\$21,799,851	23%

Table 5 - Fiscal Year 2017-18 1st Quarter Department Summary

	2017-2018 AMENDED BUDGET	% OF TOTAL	2017-2018 1st Quarter	% Expended
All General Services	\$925,370	1%	\$201,379	22%
All Recovered Costs	(\$2,649,889)	-3%	(\$594,027)	22%
All Mayor & Council	\$431,851	0%	\$87,787	20%
All City Clerk	\$413,752	0%	\$103,185	25%
All City Attorney	\$1,067,344	1%	\$206,076	19%
All Human Resources	\$1,021,211	1%	\$226,309	22%
All Finance	\$2,016,427	2%	\$418,014	21%
All City Administration	\$855,022	1%	\$207,293	24%
All Development Services	\$3,770,983	4%	\$805,020	21%
All Police	\$52,395,892	55%	\$12,125,149	23%
All Fire	\$25,286,162	27%	\$6,321,540	25%
All Public Works	\$5,923,164	6%	\$884,921	15%
All Neighborhood Services	\$2,951,509	3%	\$585,745	20%
All Library	\$908,411	1%	\$221,460	24%
Total Expense	\$95,317,209	100%	\$21,799,851	23%

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As reflected in Table 5, all Departments have expended 25% or less of budget at 1st Quarter. If the amendments presented within this report are approved, it appears the City's expenditures will end the fiscal year within the amended General Fund budget.

FY 2017-18 BUDGET – 1st Quarter Appropriations to Date

The FY 2017-18 Budget was adopted on June 12, 2017 with additional appropriations adopted on June 19, 2017, to finalize the Adopted Budget amount with a surplus of \$22K. Additional budget amendments impacting the General Fund approved by the City Council after July 1, 2017 are listed below. The total budget deficit to date is \$565K;

- \$139K for setting the rate of compensation for Police services during the 2017 Los Angeles County Fair; \$139K revenue estimate included.
- \$85K in total; \$75K for professional services agreement with Urban Futures, Inc. (UFI) for a 10-Year Fiscal Sustainability Plan, and \$10K for review of City's General Sanitation Fee (GSF) and Franchise in Lieu Fees.
- \$502K for Council approved 2.5% salary adjustments in accordance with respective MOUs for all Sworn Personnel within PPOA and PPMA and Personnel Rules and Regulations for Executive Management Group A and B Employees.

GENERAL FUND APPROPRIATION REQUESTS - FY 2017-18

Recommended items to be considered in the FY 2017-18 1st Quarter Report includes:

- (\$1,053,089) Bond Refunding Account
 - Series AU/AV and Certificate of Participation (COP) Bonds for Series AR were successfully refunded on June 30, 2017, effective July 2017. This generated one-time budget savings of \$2.0M. There was \$1M in savings already included in the FY 2017-18 General Fund budget. Thus, the net \$1.0M will help the General Fund by funding the current \$565K deficit and the budget amendments requested herein. The bond refunding also provides a cash flow savings of \$990,384 and net present value saving of \$7.6M over the life of the bond.
- +\$5,670 City Attorney CPI Adjustment
 - On December 1, 2014, as part of its Quarterly Budget Review, the City Council adopted Resolution No. 2014-151 authorizing an annual CPI adjustment to the hourly retainer rates and the supplemental hourly rates for contract legal services provided by Alvarez-Glasman & Colvin based on the "March CPI-W published for the Los Angeles-Anaheim-Revised Metropolitan area, effective July 1, 2015, and each subsequent year thereafter." (See attached Resolution 2014-15). The amount for attorney fees approved in the FY 2017/18 Budget was based on a December 2015 to December 2016 CPI of 1.97%. The CPI that should have been applied was 2.7% for the period from March 2016 to March 2017. To include the

correct amount \$3,662 will be required for the the City Attorney retainer and \$2,008 will adjust the Supplement Legal Services line item to reflect the 2.7% CPI increase. In total \$5,670 is requested to be appropriated at this time.

- +\$2,200 Library Trivia Bee
 - The Annual Library Trivia Bee is held to provide a fun community event and raise funds for Library programs or services. Due to the proximity of last year's event in relation to the end of the Fiscal Year 2016-17, proceeds were not able to be expended prior to the closeout of FY 2016-17. Library staff is asking the proceeds received of \$2,200 for the annual Trivia Bee event be appropriated to the FY 2017-18 budget and used at the direction of the Library Board of Trustees.
- +\$5,554 Library Daily Bulletin Laser-Fische
 - In June 2017 \$18,261 was paid to World Archives for the purchase of Daily Bulletin Laser-fiche through the month of December 2017. Per accounting principles, to make the payment for Daily Bulletin Laser-Fische for January 2018 through Decembers 2018 would need to be purchased via FY 2017-18 budgeted appropriations. The funding for the Daily Bulletin Laser-fiche was accounted for as part of the \$40,000 approved by Council on December 19, 2016 to fund Library Books at the Pomona Public Library in the FY 2016-17 budgets. Staff is requesting an amendment to fund \$5,544 for Library to purchase Daily Bulletin Laser-Fische in FY 2017-18.
- +\$8,100 Mathis Consulting Group
 - An amendment in the amount of \$8,100 for FY 2017-18 is requested for contract services provided by Mathis Consulting Group to facilitate the performance reviews between the City of Pomona's Mayor and City Council regarding the positions of City Manager, City Clerk and City Attorney.
- +\$3,372 (Net Zero Impact – Revenue Offset) Field Trips and Cultural Activities
 - Community Services Division (Neighborhood Services Department) is requesting to spend the \$3,372 donation received to fund summer field trips and cultural activities through the City's afterschool recreation program. These funds have been received, and with this action, an appropriation and corresponding revenue estimate increase of \$3,372 is requested.
- +\$46,633 Los Angeles County Fire Contract Increase
 - Per Los Angeles County Fire Department; "Quarterly Status Report on Fee-For-Service Cities Annual Fee Schedule for Fire Protection and Emergency Medical Services": Effective November 2017, the City of Pomona's annual fee for FY 2017-18 has been recalculated to include cost for the roof repairs at Fire Stations 185 and 187. The total cost is \$139,900 and will pay in equal installments for the next three years. The revised FY 2017-18 Fee Estimate is an amount of

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\$25,332,795, and therefore an increase in the Fire Contract appropriation for \$46,633 is requested.

- (\$9,329) Finance Department Reorganization
 - Personnel Related Action - The Finance Department Accounting and Payroll Divisions are proposing a restructure utilizing the funding available from the vacancy of the Payroll Supervisor Position; details are listed below in Table A. The result of this action is General Fund Budget savings of \$9,329 and will be unappropriated from the Finance Department General Fund Budget.

Table A - Finance Department Accounting and Payroll Division Restructure

Action	Justification	Fiscal Impact
Delete 1.00 Payroll Supervisor (MC-076/5)	Duties of the Payroll Supervisor will be absorbed by the Accounting Manager. Accounting Supervisor position proposed to be create herein, will assume some of the supervisory roles performed by the Accounting Manager.	(\$130,446)
Reclassification of 1.00 Principal Accountant (MC-072/5) to Accounting Supervisor (MC-076/4)	Principal Accountant has assumed all supervisory duties for Accounts Payable and Accounting (audit, internal, grant and outside reporting, CIP, Accounts Receivable and Internal Audit). Will supervise 1.00 Principal Accountant, 3.00 Senior Accountants, 2.5 Accounts Payable staff (Full time and hourly). This position will report to the Accounting Manager. The Accounting Manager will directly supervise Payroll division (per the elimination of the Payroll Supervisor). The total fiscal impact for this addition is \$6,533 annually, however the remaining amount of \$2,613 will be funded from PFA Debt Administration (Fund 364).	\$3,920
Addition of 1.00 Senior Accounting Technician (GS-051/1)	The Senior Accounting Technician will assist the Accounting Division staff to maintain and reconcile a variety of ledgers and reports, prepare monthly journal entries, and reconcile various monthly statements to assure proper recording. Position will also coordinate with Purchasing Division to set up vendors and maintain W-9 records, and provide general administrative support duties for the Accounting Division.	\$75,065
Delete Job Classification Revenue Manager (EB-078)	Upon creation of the Finance Manager position in July 2017, the Revenue Manager job class is no longer needed. If a higher level supervisory position is needed in the future it is unlikely to be a Executive "B" level position.	\$0
Transfer funds for Technical Specialist (Hourly Position)	On October 16th, per City Council Action, retired Annuitant Laura Zendejas was approved to be an hourly Technical Specialist II to be part of the Project Management Team to configure and implement Vista, the new Human Resources, Benefits and Payroll software. Salary is calculated at a of \$43.26/HR and this position cannot work more than 960 hours in the fiscal year. This Position will be eliminated after the implementation of the new software is complete.	\$42,132
Budget Savings	Account 101-1120-51012-00000	(\$9,329)

These actions in total will eliminate the current \$565K deficit, as well as fund the proposed items discussed above from the \$2M Bond refunding savings, and leave an excess of resources over appropriations in the amount of \$273K in the General Fund. This amount will be budgeted in the Bond Issuance Expense line item account in the General Fund. As stated earlier the \$273K should only be appropriated for one-time items, not on items that have an ongoing cost.

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Staff will continue to monitor the City's finances and will bring forward any necessary budget recommendations with the City's FY 2017-18 General Fund Mid-Year Budget Review in spring 2018. Table 7 below highlights the amendments proposed above.

Table 7 – Fiscal Year 2017-18 General Fund Anticipated Budget Impact

ITEM	2017-2018 BUDGET
Projected Fund Balance FY 2017-18 (Based on Un Audited Figures)	18,295,394
Total Adopted Revenue	94,612,952
Total Adopted Expense	(94,590,121)
Total Adopted July 1, 2017 (Revenue/Expenditures)	22,831
Amendment approved July 8 for Police Svcs Fair (\$139K)	0
Amendment approved August 7 Ten Year Financial Analysis	(85,000)
Amendment approved Oct 16 for Sworn 2.5% Increase (Period 4)	(502,664)
Net Total To Date (Revenue/Expenditures)	(564,833)
Proposed 1st Quarter Appropriations	
Items discussed at the November 20, 2017 City Council Meeting	
Less Savings from Bond Refunding (Total \$2M less \$1M already Budgeted)	1,053,089
City Attorney CPI Adjustment	(5,670)
Library Trivia Bee	(2,200)
Library Laser-Fische (Daily Bulletin)	(5,544)
Consultant Performance Reviews (City Mgr., City Attny, and City Clerk)	(8,100)
Field Trips Donation (Net Zero Impact)	0
LA County Fire Contract FY 2017-18 revision related to Roof Repair	(46,633)
Business License Administration Fee Rescinded	(156,937)
Finance Department Accounting-Payroll Division Reorganization	9,329
Bond Savings in Bond Issuance Expense Account *	(272,501)
Subtotal of FY 2017-18 Proposed 1st Quarter Amendments	564,833
Anticipated Net Impact to Fund Balance	0
Updated Projected Fund Balance FY 2017-18	18,295,394
Fund Balance FY 2017-2018 Per Policy (17%)	16,081,792
Graduated Benchmark Per Policy as of June 30, 2018 (14%)	13,243,829

**\$250,000 Estimated Appropriation will be proposed in a corresponding agenda report on November 20, 2017 for the purchase of Police Department Body Cameras.*

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NON GENERAL FUND

NON GENERAL FUND APPROPRIATION REQUESTS - FY 2017-18

Personnel Related Action – Finance Position to support Water Resources Department – In an effort to enable Water Resources Department to provide necessary business reports and enhanced internal financial support, staff is requesting the addition of 1.00 Senior Accountant (MC-068) in the Finance Department. The addition of this position will provide more detailed oversight of financial data in the Water and Sewer Enterprise Funds with a total Combine FY 2017-18 Budget of \$44.6M. In addition the position would offer financial assistance for Capital Improvement Program (CIP) and the GSF activities. Approval of this position will cost (including benefits) approximately \$55,373 in year one (anticipated hire date January 2018) and approximately \$119,888 for the entire fiscal year and be fully funded from the Water, Sewer, CIP, and GSF funds.

Traffic Offender – Due to later than expected equipment installations, as well as continued renovations, services originally earmarked to be expended in FY 2016-17 have carried over into FY 2017-18. Because no funds were appropriated into the FY 2017-18 budget for these on-going services, it is necessary to appropriate from fund balance (\$291,864 is available) to cover these expenditures. As such, staff is recommending an appropriation of \$96,720 for two specific projects that will be expended in FY 2017-18: the installation of the new Motorcycle radio heads and the on-going renovation of the Mobile Incident Command Center (MICC).

Supplemental Law Enforcement Services Account (SLESA) – State Vehicle License Fee (VLF) funds received by the City for front-line law enforcement activities, have no end-of-life date to be expended. The current fund balance from previous years' revenue receipts is \$254,763. One specific project (*Tactical Robot*) approved by the City Council in the FY 2016-17 SLESA expenditure plan was never completed due to delays in overall project identity. However, the Police Department has now identified a vendor and a formal RFP has been issued, and staff is recommending an appropriation of \$68,000 of unspent/carryover funds for this project into the FY 2017-18 budget.

Debt Service Fund – As discussed in the “GENERAL FUND APPROPRIATION REQUESTS - FY 2017-18” section above; Series AU/AV and Certificate of Participation (COP) Bonds for Series AR were successfully refunded on June 30, 2017, effective July 2017 and generated one-time budget savings of \$2.0M. This \$2M savings from the Bond refunding will be used to reduce annual Bond Series payments.

CONCLUSION

As stated in the Executive Summary, the purpose of this report is to give the City Council a financial update on the FY 2017-18 developing data. Based on this information, staff is recommending City Council note these General Fund recommendations included herein are based on recent information and if approved will result in \$273K of excess resources over appropriations. All City Departments need to stay within budget and all revenues will need to

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come in on target or above projections before the year ending June 30, 2018. The City's financial structure will continue to be challenged in the future by factors including, but not limited to, the increasing retirement contribution rates, continued rise in retiree health costs, debt service requirements, formula increases provided through contract provisions with the Los Angeles County Fire District, continued reliance on special funds for services traditionally funded by the General Fund, deferred maintenance of facilities and infrastructure, and decrease in funding from certain Special Revenue Funds.

Finally, without an increase in sustainable resources, the operations as presented in the FY 2017-18 Budget cannot be continued into future years without significant and detrimental reduction to the General Fund reserves. Deterioration of the reserves affects the City's credit standing and will lead to difficult future financial hardships. Annual and substantial increases to the City's major General Fund revenues must be explored if all City Programs are to keep up with growing needs of the City.

Attachments:

- 1) City Council Resolution amending the Fiscal Year 2017-2018 City of Pomona Operating Budget.
- 2) City Council Resolution amending the Memorandum of Understanding between the City of Pomona and the Pomona Mid Management/Confidential Employees Association and amending the authorized staffing levels in the Finance Department for the Fiscal Year 2017-2018 operating budget by the actions listed herein.
- 3) City Council Resolution amending the Personnel Rules and Regulations for Executive Management Group A and B Employees by deleting the Revenue Manager classification.
- 4) City Council Resolution Amending the City of Pomona's Positions and Salary Schedule pursuant to the California Code of Regulations (CCR) Title 2, Section 570. 5 and Amendments to CCR Section 571, Subdivision (b).
- 5) Fiscal Sustainability Policy