



# Budget Workshop – Non-Discretionary Expenses Fiscal Year 2019-20 & 2020-21

April 9, 2019

Kerry Eden, Assistant City Manager/Administrative Services Director

# Budget Process

**Budget = Spending plan for money coming in and money going out**

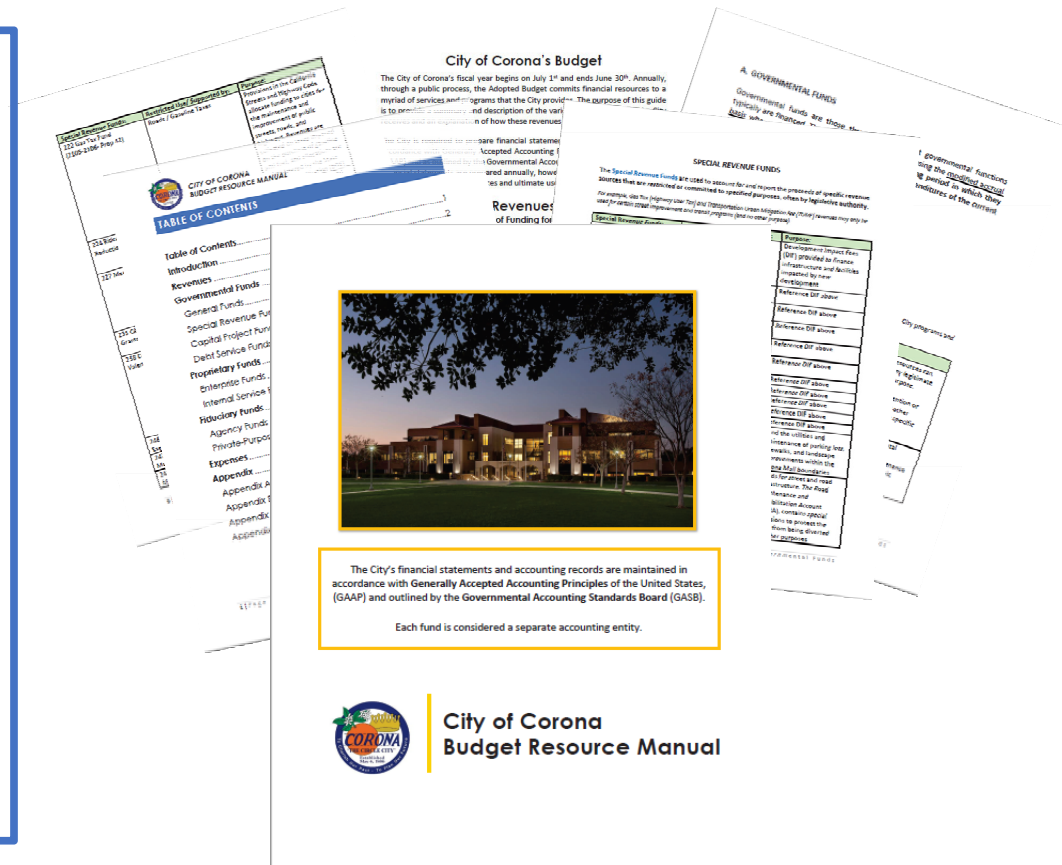
- ❖ **Jan/Feb – Departments preparing information for submittal**
- ❖ **Mar – Review of submittals, Budget Workshop #1 (Revenue)**
- ❖ **Apr – Budget Workshop #2 (Non-Discretionary Expenditures)  
and Budget Workshop #3 (Discretionary Expenditures)**
- ❖ **May – Budget Workshop #4 (Summary)**
- ❖ **June – Budget Adoption**
- ❖ **July – Start of FY 2019-20**



# Budget Resource Manual

## What's included:

- ❖ Information on revenue sources
- ❖ Defining Governmental, Proprietary, and Fiduciary Funds
- ❖ Information on expenditures
- ❖ Appendix with additional information
  - New appendix – Departments and Divisions
- ❖ Manual can be found on City website at [www.CoronaCa.Gov/Businesses/Finance](http://www.CoronaCa.Gov/Businesses/Finance)



# Follow up items from previous workshop

## Transient Occupancy Tax (TOT) – Riverside & San Bernardino Cities

### Riverside County

	City	TOT Rate		City	TOT Rate
1	City of Banning	12.00%	15	City of Lake Elsinore	10.00%
2	City of Beaumont	10.00%	16	City of La Quinta	11.00%
3	City of Blythe	10.00%	17	City of Menifee	10.00%
4	City of Calimesa	10.00%	18	City of Moreno Valley	13.00%
5	City of Canyon Lake	10.00%	19	City of Murrieta	10.00%
6	City of Cathedral City	12.00%	20	City of Norco	11.00%
7	City of Coachella	9.00%	21	City of Palm Desert	11.00%
8	City of Corona	10.00%	22	City of Palm Springs	13.50%
9	City of Desert Hot Springs	12.00%	23	City of Perris	10.00%
10	City of Eastvale	10.00%	24	City of Rancho Mirage	10.00%
11	City of Hemet	10.00%	25	City of Riverside	13.00%
12	City of Indian Wells	12.25%	26	City of San Jacinto	8.00%
13	City of Indio	13.00%	27	City of Temecula	8.00%
14	City of Jurupa Valley	10.00%	28	City of Wildomar	10.00%

<b>Highest Rate</b>	<b>13.50%</b>
<b>Lowest Rate</b>	<b>8.00%</b>
<b>Average</b>	<b>10.67%</b>

### San Bernardino County

	City	TOT Rate		City	TOT Rate
1	Adelanto	10.00%	15	Ontario	11.75%
2	Apple Valley	7.00%	16	Rancho Cucamonga	10.00%
3	Barstow	12.50%	17	Redlands	10.00%
4	Big Bear Lake	8.00%	18	Rialto	9.00%
5	Chino	8.00%	19	San Bernardino	10.00%
6	Chino Hills	10.00%	20	Twentynine Palms	9.00%
7	Claremont	10.00%	21	Upland	10.00%
8	Colton	10.00%	22	Victorville	7.00%
9	Fontana	8.00%	23	Yucaipa	7.00%
10	Hesperia	10.00%	24	Yucca Valley	7.00%
11	Highland	7.00%			
12	Loma Linda	10.00%			
13	Montclair	10.00%			
14	Needles	10.00%			

<b>Highest Rate</b>	<b>12.50%</b>
<b>Lowest Rate</b>	<b>7.00%</b>
<b>Average</b>	<b>9.22%</b>



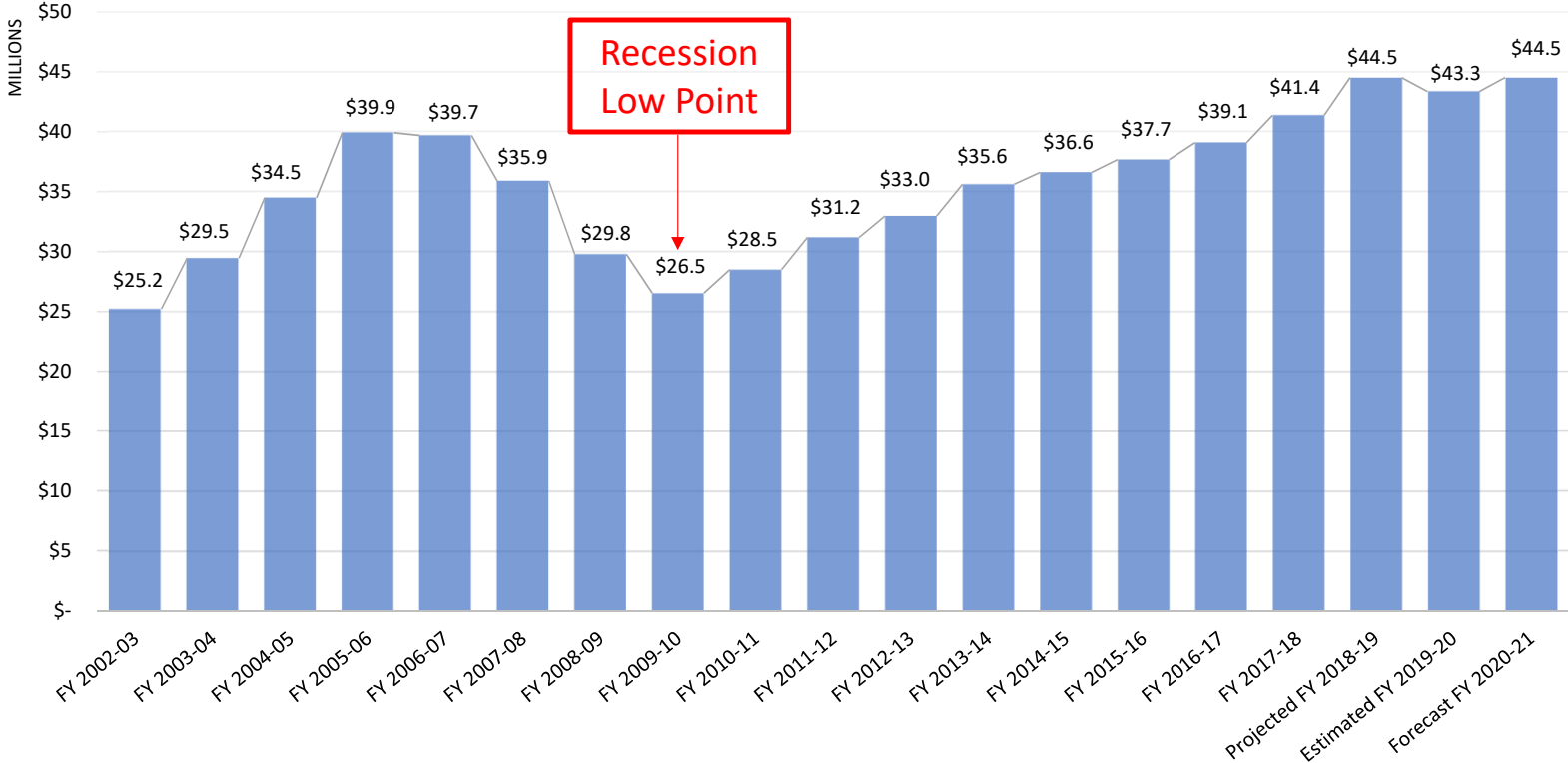
## Follow up items from previous workshop

### Transient Occupancy Tax (TOT)

- ❖ **Current rate at 10%, FY 2017-18 actuals = \$2.6 Million**
  - ❖ **FY 2018-19 projected = \$2.75 Million**
- ❖ **1% increase to 11% = approximately \$265,000-\$275,000**
- ❖ **2% increase to 12% = approximately \$525,000-\$550,000**
- ❖ **Based on existing hotels**

# Follow up items from previous workshop

## Sales Tax History



Note: FY 2018-19 sales tax receipts are increased from FY 2017-18 activity that was delayed due to the implementation of the new State of California's sales tax reporting system.

# Follow up items from previous workshop

## Grants/funding agreements information

- ❖ FY 2018-19 active grants and funding agreements
- ❖ Full award/agreement amount shown
- ❖ Grant/agreement may have been approved in prior fiscal year but funding period crosses multiple fiscal years
- ❖ Full listing, by fund, available on the City's website as an attachment to the agenda for the Special Meeting on 04/09/19:  
<https://corona.legistar.com/Calendar.aspx>

Fund Type Category	Fund Type	Fund	Grant/ Agreement Amount
Governmental	General Funds	110 - General Fund	\$ 1,510,792
Governmental	Special Revenue	231 - Cal COPS Grant Fund	256,672
Governmental	Capital Projects	243 - Public Works Grants/Agreements Fund	101,873,445
Governmental	Special Revenue	260 - Residential Refuse/Recycling Fund	169,102
Proprietary	Enterprise	275 - Airport Fund	10,000
Governmental	Special Revenue	411 - US Department of Justice Grants Fund	25,658
Governmental	Capital Projects	415 - Library Other Grants Fund	41,760
Governmental	Capital Projects	431 - Community Development Block Grant (CDBG) Fund	1,096,921
Governmental	Capital Projects	432 - Home Investment Partnership Program Fund	311,389
Governmental	Special Revenue	442 - Adult and Family Literacy Grants Fund	118,998
Governmental	Capital Projects	480 - Reimbursement Grants Fund	422,163
Proprietary	Enterprise	507 - Water Capacity Fund	6,350,404
Proprietary	Enterprise	567 - Reclaimed Water Utility Fund	3,400,000
Proprietary	Enterprise	570 - Water Utility Fund	15,000
Proprietary	Enterprise	571 - Water Utility Grants/Agreements Fund	16,510,459
Proprietary	Enterprise	573 - Water Reclamation Utility Grants/Agreements Fund	320,000
Proprietary	Enterprise	577 - Transit Services Fund	3,281,206
Proprietary	Enterprise	578 - Electric Utility Fund	275,078
Proprietary	Enterprise	579 - Electric Utility Grants Fund	450,632
<b>TOTAL</b>			<b>\$136,439,679</b>

# Follow up items from previous workshop

- ❖ Co-sponsored events – fee waivers
- ❖ Co-sponsorship for community groups that meet specific criteria
- ❖ Co-sponsorship activities total, including fee waivers:  
**FY 2015-16: \$33,924**  
**FY 2016-17: \$33,061**  
**FY 2017-18: \$21,150**

*Difference between fee waiver amounts and total co-sponsorship activities are from associated costs, primarily City staff time*

Organization / Event	FY 2015-16	FY 2016-17	FY 2017-18	Total
African Youth Development and Health Foundation	70			70
Chamber Foundation - Annual Salute to Military Luncheon	2,270			2,270
Chamber of Commerce Gala	2,875			2,875
Cinco de Mayo	850	945	1,022	2,817
Circle City Chorale	2,850	1,053	968	4,871
Corona History Association		500		500
Corona Life Services		220	120	340
Corona Lions Club	740	490	571	1,801
Day of the Child	480	480	480	1,440
Heritage Park Antiques Faire		100		100
Inspire Life Skills	195	350		545
Kids Rock Free		100	250	350
Lifestream Blood Drives	375	910	245	1,530
Memorial March	525	120	350	995
Peppermint Ridge		350		350
RCCD Foundation	1,280	1,325	845	3,450
Relay for Life	500	360	530	1,390
Revive Event - Gap Gals Ministry		100		100
Rotary Club	1,700	885	1,405	3,990
Soroptimist International	355	3,950	1,723	6,028
Special Olympics	113			113
Trauma Intervention Program Dinner	1,355			1,355
Unity Red Ribbon Family Festival	125	125	120	370
Womens Improvement Club		1,300	833	2,133
<b>Fee Waiver Totals</b>	<b>\$ 16,658</b>	<b>\$ 13,663</b>	<b>\$ 9,462</b>	<b>\$ 39,782</b>



## Follow up items from previous workshop

### Developer Impact Fees Compared to Other Cities

- ❖ Study completed by WRCOG in 2016
- ❖ Presented by WRCOG at City Council Meeting April 3, 2019
- ❖ WRCOG presentation can be found on the City's website, as a link from April 3, 2019 City Council Agenda, Item 1C  
<https://corona.legistar.com/Calendar.aspx>

# **Non-Discretionary Expenditures**

# Non-Discretionary and Discretionary Budget Items

**Non-Discretionary = Spending that is essential for operations, may be required by a contractual obligation, or other commitment**

- ❖ **For purposes of this presentation, assumed same level of service as currently provided to the community**
- ❖ **Included operating expenditure budgets received from departments, based on zero-based budgeting process**
- ❖ **Included non-discretionary Capital Improvement Projects**
- ❖ **Additional department funding requests and discretionary capital improvement requests to be included in Budget Workshop #3**

# Fund Accounting – Fund Types

## Fund Types

### ❖ Governmental

- General Funds
- Special Revenue Funds
- Capital Project Funds
- Debt Service Funds

### ❖ Proprietary

- Enterprise Funds
- Internal Service Funds

### ❖ Fiduciary

- Agency Funds
- Private Purpose Trust Funds

### ❖ Each fund is a separate accounting entity

- Revenues
- Expenditures
- Transfers In/Out
- Fund Balance

### ❖ Accounting structure is based on Generally Accepted Accounting Principles of the United States (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).



# Classifications of Operating Expenditures

## Examples of Object Codes Within Operating Expenditure Classifications: *Similar classifications used in the Comprehensive Annual Financial Report (CAFR)*

- ❖ **Personnel Services**
  - Full-Time and Part-Time Salaries, Overtime, Pension Contributions, Medical Premiums, and Other Related Payroll Items
- ❖ **Contractual**
  - Professional and Contractual Services, Refuse Disposal, Credit Card Processing, SCADA Maintenance, and Special District County Administrative Charges
- ❖ **Materials and Supplies**
  - Debt Service-Principal, Raw Water and Treated Water Purchases, Interest Expense, Internal Service Charges, Rent & Lease Charges, Computer Equipment & Software, and Parts/Labor on Vehicles
- ❖ **Utilities**
  - Wholesale Energy, Electric Utility, Water Utility, Recycled Water Utility, Natural Gas Utility, CNG Fuel, Diesel Fuel, Phone Lines, and Wireless Communication
- ❖ **Claims Expense**
  - Claims Expense and Claims Settlements
- ❖ **Depreciation and Amortization**
- ❖ **Capital Improvement Projects**

# Proposed Non-Discretionary Expenditure Budget Citywide - FY 2019-20

<u>Governmental Funds</u>	
General Funds	\$ 132,664,643
Special Revenue	30,524,462
Capital Projects	2,298,167
Debt Service	2,112,350
Subtotal	167,599,622
<u>Proprietary or Business Type</u>	
Enterprise	127,746,044
Internal Service	17,045,964
Subtotal	144,792,008
<u>Fiduciary Funds</u>	
Agency Funds	14,219,432
Private Purpose Trust	4,728,262
Subtotal	18,947,694
<b>Total</b>	<b>\$ 331,339,324</b>

**Proprietary or  
Business Type  
\$144.8 M  
43.7%**



**Proposed Operating  
FY 2019-20  
\$331.3 Million**

**Fiduciary  
Funds  
\$18.9 M  
5.7%**

**Governmental  
Funds  
\$167.6 M  
50.6%**

*Note: May include revisions at final budget presentation*

# Proposed Position Count Citywide - FY 2019-20

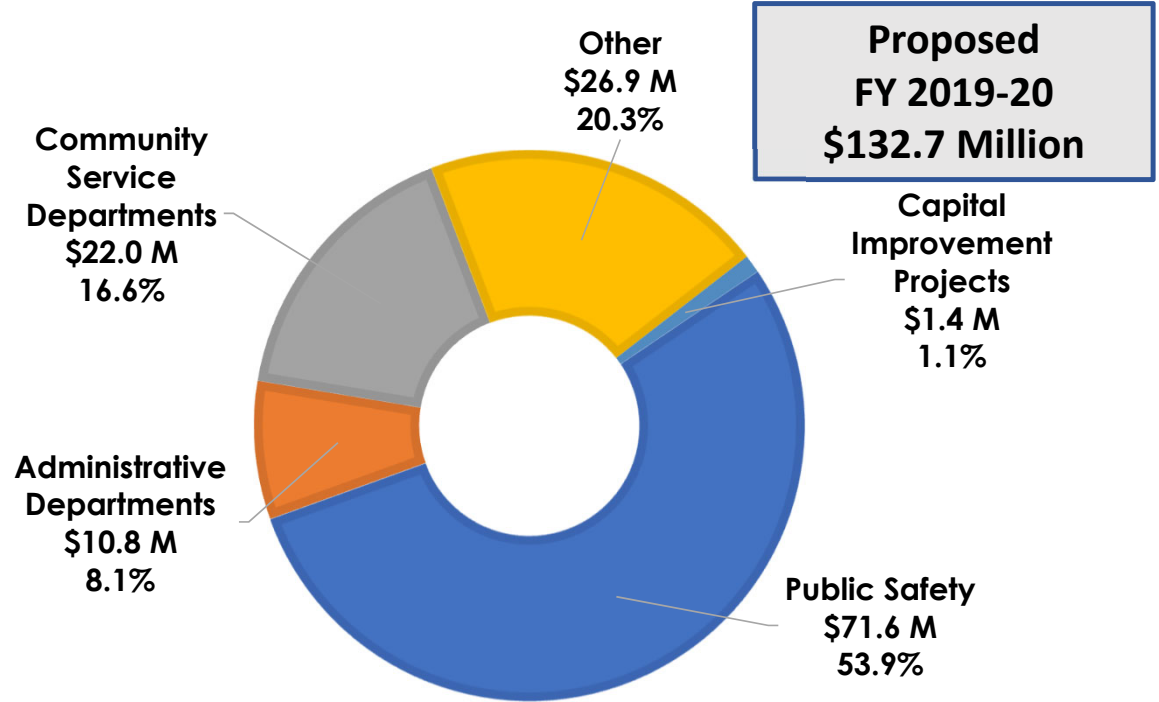
<i>Departments</i>	FTE	FTE	Net	FT = Full Time / PT=Part Time Comments
	Adopted 2018-19	Proposed 2019-20	Changes	
Elected Officials	6.00	6.00	-	
Administrative Services	36.16	41.13	4.97	+3.86 FT Reorganizations/transfers from other departments +1 FT New position - Council approved Oct. 2018 +.11 PT Hours adjustments
Community Development	24.15	21.14	(3.01)	(2) FT Positions that were pro-rated for funding in FY 2018-19 (1) FT Position based on program funding (Abandoned Vehicle Abatement) (.01) FT Reorganization/transfer to Administrative Services
Department of Water and Power	111.02	109.63	(1.39)	(1) FT Reorganization/transfer to Information Technology (.39) PT Hours adjustments
Fire	115.60	114.75	(0.85)	(.85) FT Reorganizations/transfer to Administrative Services
Information Technology	22.99	24.47	1.48	+1 FT Reorganization/transfer from Department of Water and Power +.48 PT Hours adjustments
Legal & Risk Management	6.19	6.19	-	
Library and Recreation Services	73.15	71.05	(2.10)	(2.1) PT Hours adjustments
Maintenance Services	43.05	42.11	(0.94)	+2 FT New positions - Council approved Oct. 2018 (1.06) PT Hours Reduction - Council approved Oct. 2018
Management Services	13.25	16.07	2.82	+2 FT Positions from reorganizations +1.44 PT Positions - Council approved Oct. 2018 (.62) PT Positions from reorganizations
Police	231.40	229.40	(2.00)	(2) FT Reorganization/transfer to Administrative Services
Public Works	37.75	37.75	-	
<b>Totals</b>	<b>720.71</b>	<b>719.69</b>	<b>(1.02)</b>	

# Governmental Funds



# Expenditures – Governmental – General Funds

<u>General Funds</u>	
Administrative Services	\$ 6,212,166
Elected Officials	148,632
Legal & Risk Management	1,767,900
Management Services	2,630,393
Administrative Departments	<u>10,759,091</u>
Fire	25,766,247
Police	45,794,089
Public Safety	<u>71,560,336</u>
Community Development	4,475,134
Library & Recreation Services	5,309,568
Maintenance Services	8,842,687
Public Works	3,410,722
Community Service Departments	<u>22,038,111</u>
Debt Service	4,248,974
General Government	22,658,131
Other	<u>26,907,105</u>
Capital Improvement Projects	1,400,000
<b>Total</b>	<b><u><u>\$ 132,664,643</u></u></b>



# Expenditures – Governmental – General Funds FY 2019-20 Proposed by Department and Category

<b>Department</b>	<b>Personnel Services</b>	<b>Contractual</b>	<b>Materials and Supplies</b>	<b>Utilities</b>	<b>Capital Improvements</b>	<b>Grand Total</b>
Administrative Services	\$ 5,304,391	\$ 633,030	\$ 274,745	\$ -	\$ -	\$ 6,212,166
Elected Officials - City Council	100,341	11,000	20,300	1,000	-	132,641
Elected Officials - City Treasurer	15,991	-	-	-	-	15,991
Legal & Risk Management	1,629,373	120,000	17,377	1,150	-	1,767,900
Management Services	2,321,310	104,800	201,609	2,674	-	2,630,393
<b>Subtotal Administrative Departments</b>	<b>9,371,406</b>	<b>868,830</b>	<b>514,031</b>	<b>4,824</b>	<b>-</b>	<b>10,759,091</b>
Fire	24,547,635	265,800	908,512	44,300	-	25,766,247
Police	42,014,707	901,146	2,772,271	105,965	-	45,794,089
<b>Subtotal Public Safety</b>	<b>66,562,342</b>	<b>1,166,946</b>	<b>3,680,783</b>	<b>150,265</b>	<b>-</b>	<b>71,560,336</b>
Community Development	2,737,180	1,564,206	156,362	17,386	-	4,475,134
Library & Recreation Services	4,382,555	563,753	351,225	12,035	-	5,309,568
Maintenance Services	3,281,410	1,630,996	3,844,082	86,199	-	8,842,687
Public Works	2,240,281	200,000	963,391	7,050	-	3,410,722
<b>Subtotal Community Service Departments</b>	<b>12,641,426</b>	<b>3,958,955</b>	<b>5,315,060</b>	<b>122,670</b>	<b>-</b>	<b>22,038,111</b>
Debt Service	-	1,500	4,247,474	-	-	4,248,974
General Government	11,778,404	718,000	6,811,102	3,350,625	-	22,658,131
<b>Subtotal Other</b>	<b>11,778,404</b>	<b>719,500</b>	<b>11,058,576</b>	<b>3,350,625</b>	<b>-</b>	<b>26,907,105</b>
Capital Improvement Projects	-	-	-	-	1,400,000	1,400,000
<b>Grand Total</b>	<b>\$ 100,353,578</b>	<b>\$ 6,714,231</b>	<b>\$ 20,568,450</b>	<b>\$ 3,628,384</b>	<b>\$ 1,400,000</b>	<b>\$ 132,664,643</b>
% of Total	75.6%	5.1%	15.5%	2.7%	1.1%	

# Expenditures – Governmental – General Funds

## FY 2019-20 Proposed (Non-Discretionary) Operating Budget How does it compared to last year?

- ❖ Personnel: Net change \$2.0 M or 2.0%
  - Includes current approved MOUs or imposed terms
  - Includes PERS rates from most recent actuarial reports
- ❖ Other Operating Budget: Net change (\$427,324), or 1.4% decrease
- ❖ Capital Improvement Projects: Net change \$3.2 M until final review and approval at Budget Workshop #3

<b>GENERAL FUNDS</b>	Adopted FY 2018-19	Estimated FY 2019-20*	\$ Year Over Year Change	% Year Over Year Change
Personnel Services	\$ 98,340,529	\$ 100,353,578	\$ 2,013,049	2.0%
Contractual	6,567,083	6,714,231	147,148	2.2%
Materials and Supplies	21,257,784	20,568,450	(689,334)	-3.2%
Utilities	3,513,522	3,628,384	114,862	3.3%
Capital Improvement Projects	4,574,042	1,400,000	(3,174,042)	-69.4%
<b>Grand Total</b>	<b>\$ 134,252,960</b>	<b>\$ 132,664,643</b>	<b>\$ (1,588,317)</b>	<b>-1.2%</b>

*\* Note: Additional operational funding requests and capital improvement projects pending discussion at Budget Workshop #3*

# Expenditures – Governmental – General Funds

Please note this is not a full picture of available fund balance, only revenue over expenditures. Full available fund balance information to be included with Budget Workshop #3.

- ❖ The City's primary operating fund – accounts for most City programs and services which are supported by taxes and/or fees
- ❖ Includes activity for the Historic Civic Center
- ❖ Capital Improvement Projects in FY 2019-20 include:
  - \$1.0 M Citywide ADA Improvements
  - \$400K Santana Park Playground Improvements (project has designated revenue source)

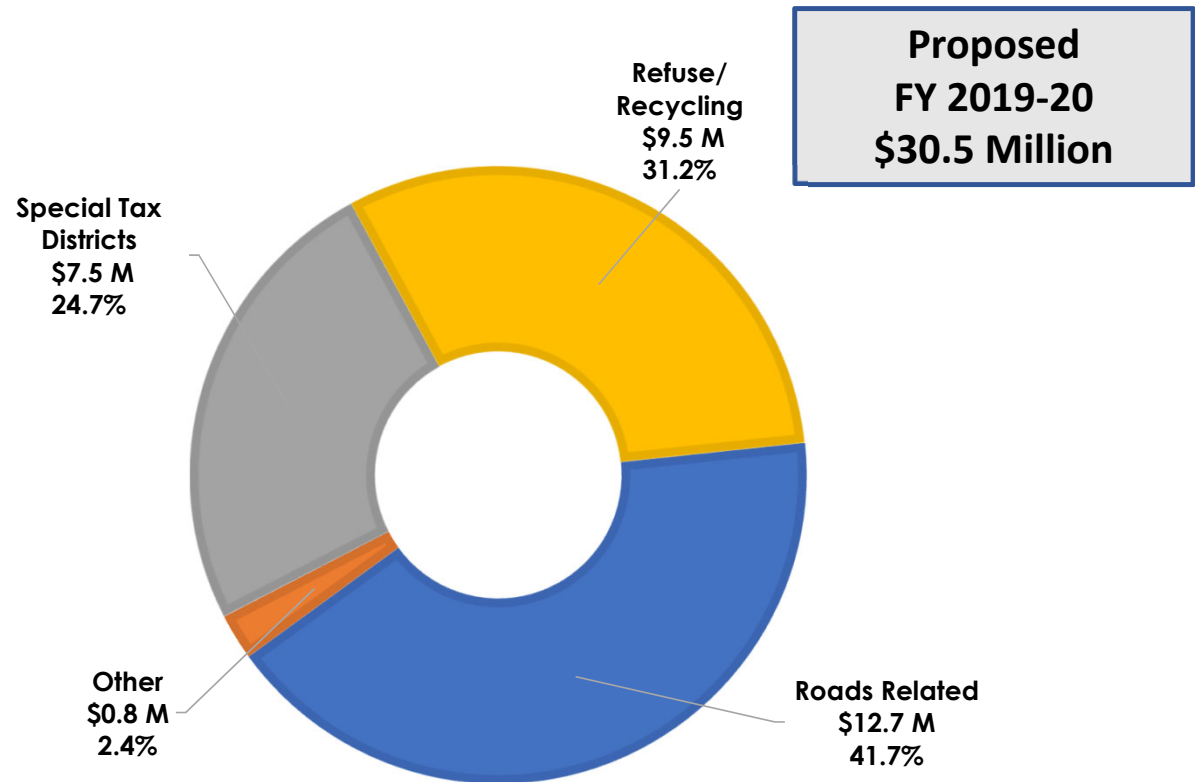
<b>GENERAL FUNDS</b>	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>REVENUES</b>	<b>\$ 131,399,377</b>	<b>\$ 136,226,422</b>	<b>\$ 138,326,174</b>	<b>\$ 137,804,932</b>	<b>\$ 140,643,946</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 95,103,441	\$ 104,752,089	\$ 98,340,529	\$ 100,353,578	\$ 101,073,622
Contractual	11,540,483	7,695,803	6,567,083	6,714,231	7,160,818
Materials and Supplies	16,792,033	17,906,772	21,257,784	20,568,450	20,636,756
Utilities	3,377,270	3,542,214	3,513,522	3,628,384	3,664,635
Capital Improvement Projects	2,766,201	3,440,926	4,574,042	1,400,000	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 129,579,428</b>	<b>\$ 137,337,803</b>	<b>\$ 134,252,960</b>	<b>\$ 132,664,643</b>	<b>\$ 133,535,831</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ 5,140,289</b>	<b>\$ 7,108,115</b>
<i>Discretionary Funding - Workshop #3</i>					
<i>Capital Improvement Projects</i>				<i>Pending</i>	<i>Pending</i>
<i>Additional Funding Requests - Operating</i>				<i>Pending</i>	<i>Pending</i>
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>TBD</b>	<b>TBD</b>

\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation



# Expenditures – Governmental – Special Revenue Funds

- ❖ Specific revenue sources that are restricted or committed to specific purposes, often by legislative authority
- ❖ Special Revenue Funds
  - Roads Related
    - Gas Tax
    - Road Maintenance and Rehabilitation (RMRA)
    - Measure A
  - Special Taxing Districts
  - Refuse/Recycling
  - Other
    - Development (Developer Impact Funds, Park Development Fund)
    - Trip Reduction
    - Asset Forfeiture
    - Grants/Endowments



# Expenditures – Special Revenue Funds – Roads Related

- ❖ Roads Related Funds
  - Gas Tax
  - Road Maintenance and Rehabilitation Account (RMRA) Fund (new in FY 2017-18)
  - Measure A
- ❖ Funding for the maintenance and improvement of public streets, roads, and highways
- ❖ Capital Improvement Projects in FY 2019-20 include:
  - \$2.7 M Rubberized Asphalt Concrete Project
  - \$1.0 Sixth Street Revitalization
  - \$1.0 M McKinley Grade Separation
  - \$1.0 M Local Street Pavement Rehabilitation
  - \$5.6 M Various road related projects

ROADS RELATED	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>REVENUES</b>	<b>\$ 14,524,046</b>	<b>\$ 8,673,814</b>	<b>\$ 10,873,662</b>	<b>\$ 11,951,487</b>	<b>\$ 11,946,095</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 779,531	\$ 964,345	\$ 1,056,462	\$ 1,136,206	\$ 1,114,965
Contractual	8,855	85,403	55,000	55,000	55,000
Materials and Supplies	633,184	622,055	665,106	253,586	256,951
Utilities	4,848	4,568	4,750	5,300	5,300
Capital Improvement Projects	11,147,166	4,036,415	11,371,314	11,269,000	8,690,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,573,584</b>	<b>\$ 5,712,785</b>	<b>\$ 13,152,632</b>	<b>\$ 12,719,092</b>	<b>\$ 10,122,216</b>

<b>REVENUE OVER EXPENDITURES</b>	<b>\$ (767,605)</b>	<b>\$ 1,823,879</b>
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*FY 2019-20 Funding would require use of existing fund balance*

*Discretionary Funding - Workshop #3*

*Capital Improvement Projects*

*Included*

*Included*

*Additional Funding Requests - Operating*

*Pending*

*Pending*

<b>REVENUE OVER EXPENDITURES (TOTAL)</b>	<b>TBD</b>	<b>TBD</b>
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*\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation*

*\*\* Measure A Regional Arterial (MARA) Funds \$7.5 Million in FY 2016-17 for Foothill Parkway*

# Expenditures – Special Revenue Funds – Special Taxing Districts

- ❖ Special tax districts
  - ❖ Corona Mall Business Improvement District
  - ❖ Community Facility Districts (CFD)
  - ❖ Landscape and Lighting Maintenance Districts (LMD)
  - ❖ Eagle Glen Homeowners' Association
  
- ❖ Revenue over operating expenses used for capital improvement projects and other activities that comply with funding requirements
  
- ❖ Capital Improvement Projects FY 2019-20:
  - \$149K Corona Mall Business Improvement District Activities

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>SPECIAL TAXING DISTRICTS</b>					
<b>REVENUES</b>	<b>\$ 8,503,214</b>	<b>\$ 9,733,841</b>	<b>\$ 8,999,263</b>	<b>\$ 9,153,530</b>	<b>\$ 8,934,641</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 796,909	\$ (8,243)	\$ 10,364	\$ 10,350	\$ 10,350
Contractual	159,322	125,641	156,759	388,243	209,564
Materials and Supplies	3,004,954	4,383,186	4,875,947	4,739,459	3,367,796
Utilities	2,099,503	1,954,893	2,368,110	2,246,514	2,267,656
Capital Improvement Projects	1,799,688	4,980,376	415,000	148,569	151,541
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,860,376</b>	<b>\$ 11,435,854</b>	<b>\$ 7,826,180</b>	<b>\$ 7,533,135</b>	<b>\$ 6,006,907</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ 1,620,395</b>	<b>\$ 2,927,734</b>
<i>Discretionary Funding - Workshop #3</i>					
<i>Capital Improvement Projects</i>				<i>Included</i>	<i>Included</i>
<i>Additional Funding Requests - Operating</i>				<i>Pending</i>	<i>Pending</i>
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>TBD</b>	<b>TBD</b>

*\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation*

# Expenditures – Special Revenue Funds – Refuse/Recycling

- ❖ Funding from refuse billings and collections to pay for vendor services and impacts to roadways
- ❖ Activity includes Beverage Container Recycling Grant

<b>REFUSE/RECYCLING</b>	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>REVENUES</b>	<b>\$ 7,693,498</b>	<b>\$ 8,945,692</b>	<b>\$ 9,173,759</b>	<b>\$ 9,392,940</b>	<b>\$ 9,666,343</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 144,708	\$ 13,254	\$ 44,364	\$ 32,060	\$ 9,270
Contractual	7,614,448	8,846,096	8,978,799	9,288,650	9,474,423
Materials and Supplies	127,522	261,163	200,490	214,443	75,959
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,886,678</b>	<b>\$ 9,120,513</b>	<b>\$ 9,223,653</b>	<b>\$ 9,535,153</b>	<b>\$ 9,559,652</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ (142,213)</b>	<b>\$ 106,691</b>
<i>FY 2019-20 Funding would require use of existing fund balance</i>					
<i>Discretionary Funding - Workshop #3</i>					
Capital Improvement Projects				N/A	N/A
Additional Funding Requests - Operating				N/A	N/A
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>\$ (142,213)</b>	<b>\$ 106,691</b>

\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation

# Expenditures – Special Revenue Funds – Other – Development

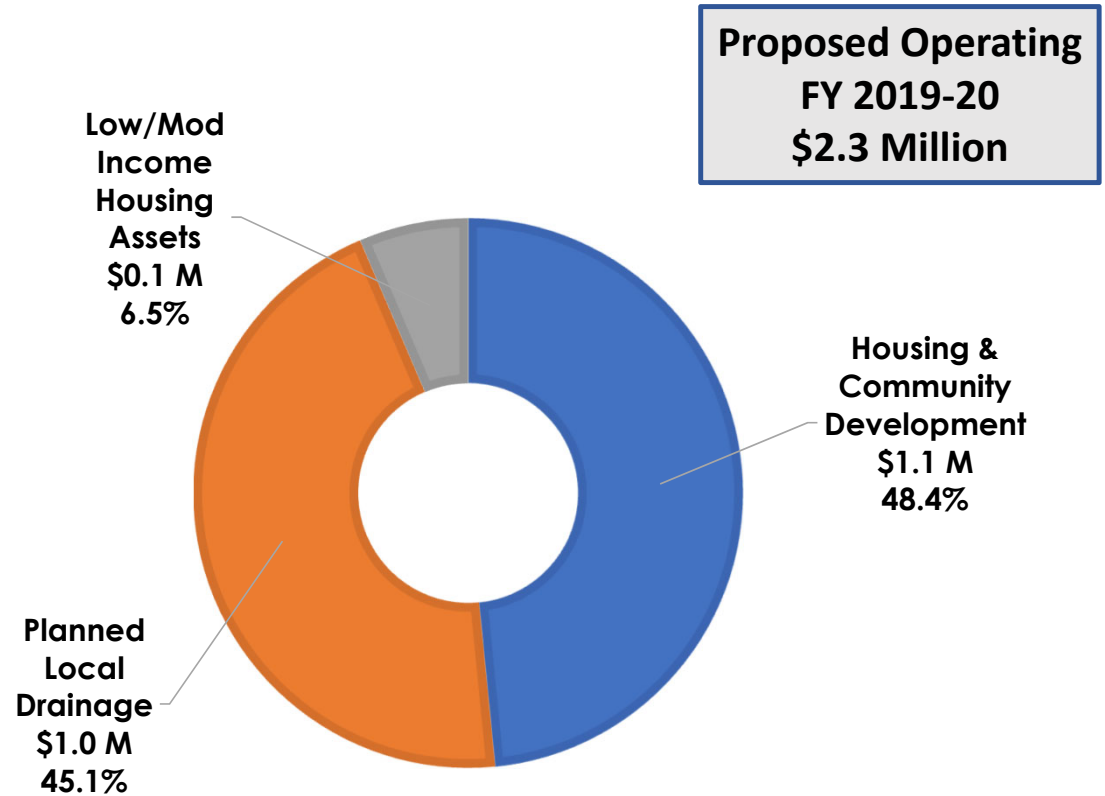
- ❖ Developer Impact Fees, Park Dedication(Quimby) Fund, and Dwelling Development Tax
- ❖ Development Impact Fees which are separate and independent of development related activity in the General Fund
- ❖ Most of the funds in this category are subject to the AB1600 guidelines
- ❖ Capital Improvement Projects FY 2019-20:
  - \$10K Reimbursement Agreements for Drainage

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>DEVELOPMENT</b>					
<b>REVENUES</b>	<b>\$ 3,092,412</b>	<b>\$ 4,038,743</b>	<b>\$ 9,236,074</b>	<b>\$ 3,229,354</b>	<b>\$ 4,105,640</b>
<b>EXPENDITURES</b>					
Contractual	-	17,055	-	-	-
Materials and Supplies	90,825	160,504	162,109	20,525	20,732
Capital Improvement Projects	4,198,432	409,335	2,900,382	10,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,289,257</b>	<b>\$ 586,894</b>	<b>\$ 3,062,491</b>	<b>\$ 30,525</b>	<b>\$ 30,732</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ 3,198,829</b>	<b>\$ 4,074,908</b>
<i>Discretionary Funding - Workshop #3</i>					
<i>Capital Improvement Projects</i>				<i>Pending</i>	<i>Pending</i>
<i>Additional Funding Requests - Operating</i>				<i>N/A</i>	<i>N/A</i>
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>TBD</b>	<b>TBD</b>

*\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation*

# Expenditures – Governmental – Capital Project Funds

- ❖ Capital Project Funds are used to account for and report financial resources that are restricted, or assigned to capital expenditures, including acquisition or construction of capital facilities and other capital assets
- ❖ Capital Project Funds
  - Planned Local Drainage
  - Low-Moderate Income Housing Asset Fund (Corona Housing Authority)
  - Housing and Community Development



# Expenditures – Capital Project Funds

- ❖ Capital Project Funds
  - Planned Local Drainage
  - Low-Moderate Income Housing Asset Fund (Corona Housing Authority)
  - Housing and Community Development
  
- ❖ Capital Improvement Projects FY 2019-20 include:
  - \$443K Various Community Development Block Grant Projects
  - \$355K Residential Rehabilitation Program
  - \$71K Community Housing Development Organization

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>CAPITAL PROJECT FUNDS</b>					
<b>REVENUES</b>	<b>\$ 13,039,844</b>	<b>\$ 32,480,236</b>	<b>\$ 33,221,201</b>	<b>\$ 26,829,982</b>	<b>\$ 3,242,461</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 804,808	\$ 994,399	\$ 925,819	\$ 943,500	\$ 920,036
Contractual	167,536	156,237	224,371	194,570	195,682
Materials and Supplies	364,318	388,307	398,429	288,341	258,461
Utilities	5,682	5,571	6,309	2,117	2,143
Capital Improvement Projects	10,746,627	23,093,674	1,585,678	869,639	180,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,088,970</b>	<b>\$ 24,638,187</b>	<b>\$ 3,140,606</b>	<b>\$ 2,298,167</b>	<b>\$ 1,556,322</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ 24,531,815</b>	<b>\$ 1,686,139</b>
<i>Discretionary Funding - Workshop #3</i>					
<i>Capital Improvement Projects</i>				<i>Pending</i>	<i>Pending</i>
<i>Additional Funding Requests - Operating</i>				<i>Pending</i>	<i>Pending</i>
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>TBD</b>	<b>TBD</b>

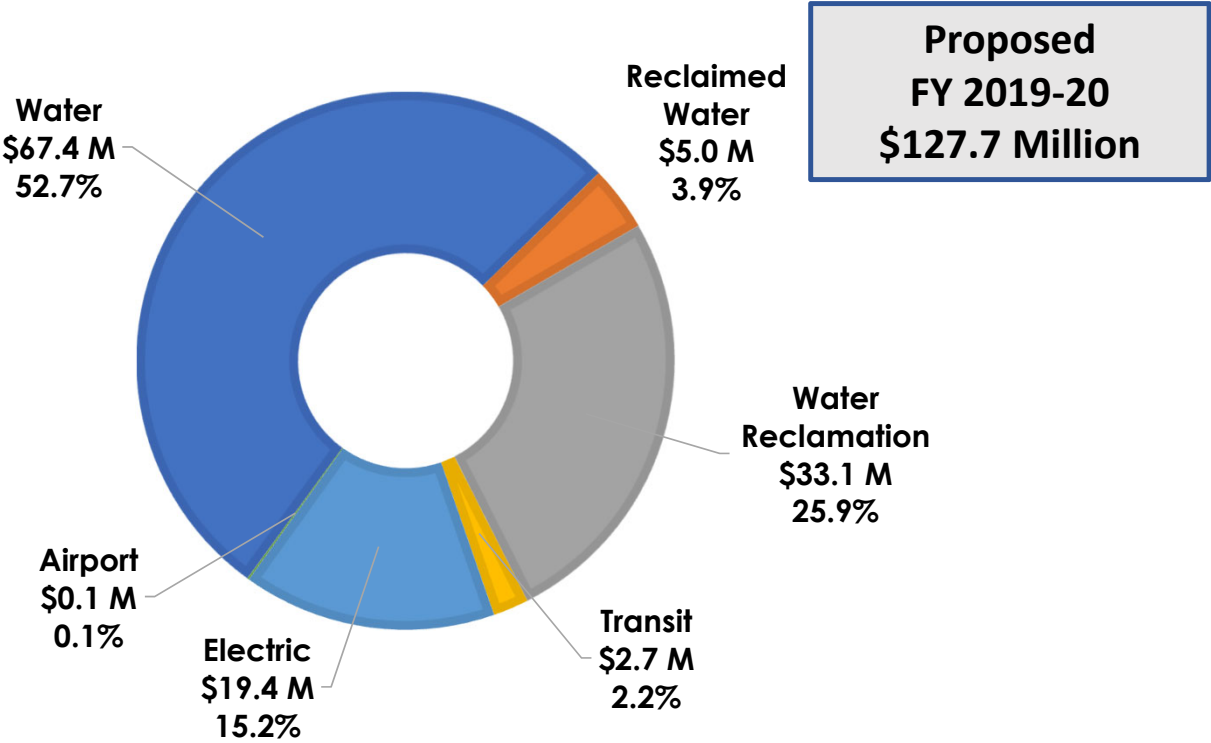
\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation

# Proprietary Funds



# Expenditures – Proprietary – Enterprise Funds

- ❖ Self-supporting activities that are supported by rates and/or fees. May also include grants or reimbursements from other government agencies.
- ❖ Enterprise Funds
  - Water
  - Reclaimed Water
  - Water Reclamation
  - Electric
  - Airport
  - Transit Services



# Expenditures – Enterprise Funds – Utilities – Water

- ❖ Water Funds
  - Water Utility Fund
  - Water Utility Grants and Funding Agreements Fund
  - Water Capacity Fund
  - Water Revenue Bonds Fund
  
- ❖ Capital Improvement Projects in FY 2019-20 include:
  - \$4.0 M 1220-Zone Booster Station
  - \$2.2 M Waterline Replacement Sherman Ave
  - \$2.2 M Well 15 Relocation
  - \$1.1 M Waterline Infrastructure
  - \$3.6 M WRCRWA Reclaimed Waterline (Grants/Agreement funding)

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>UTILITIES - WATER</b>					
<b>REVENUES</b>	<b>\$ 58,052,955</b>	<b>\$ 50,512,579</b>	<b>\$ 62,918,643</b>	<b>\$ 54,749,779</b>	<b>\$ 55,619,773</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 7,809,979	\$ 8,798,102	\$ 10,866,422	\$ 10,563,094	\$ 10,368,183
Contractual	2,568,458	2,507,477	3,063,724	2,608,247	2,650,518
Materials and Supplies	29,608,745	30,319,975	32,770,463	31,906,216	32,244,910
Utilities	4,056,469	4,355,577	4,541,008	4,329,657	4,416,220
Depreciation	6,162,657	6,609,360	-	-	-
Capital Improvement Projects	40,103	2,263,237	8,696,504	17,960,531	14,364,123
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,246,411</b>	<b>\$ 54,853,727</b>	<b>\$ 59,938,121</b>	<b>\$ 67,367,745</b>	<b>\$ 64,043,954</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ (12,617,966)</b>	<b>\$ (8,424,181)</b>
<i>FY 2019-20 Funding would require use of existing fund balance</i>					
<i>Discretionary Funding - Workshop #3</i>					
Capital Improvement Projects				Pending	Pending
Additional Funding Requests - Operating				Pending	Pending
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>TBD</b>	<b>TBD</b>

\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation

# Expenditures – Enterprise Funds – Utilities – Reclaimed Water

- ❖ Reclaimed Water
  - Also known as Recycled Water
- ❖ Capital Improvement Projects in FY 2019-20 include:
  - \$2.0 M WRCRWA Reclaimed Waterline (Reclaimed Water funding portion)

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>UTILITIES - RECLAIMED WATER</b>					
<b>REVENUES</b>	<b>\$ 4,521,426</b>	<b>\$ 3,635,948</b>	<b>\$ 3,561,650</b>	<b>\$ 3,439,396</b>	<b>\$ 3,441,475</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 199,733	\$ 522,223	\$ 592,297	\$ 551,615	\$ 539,851
Contractual	446,533	607,648	404,602	429,120	437,702
Materials and Supplies	906,467	892,259	1,042,427	1,011,095	926,198
Utilities	604,184	628,347	672,000	697,680	711,634
Depreciation	1,111,305	1,116,712	-	-	-
Capital Improvement Projects	450,324	11,526	958,250	2,302,235	1,148,250
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,718,547</b>	<b>\$ 3,778,714</b>	<b>\$ 3,669,576</b>	<b>\$ 4,991,745</b>	<b>\$ 3,763,635</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ (1,552,349)</b>	<b>\$ (322,160)</b>
<i>FY 2019-20 Funding would require use of existing fund balance or loan from other utility fund</i>					
<i>Discretionary Funding - Workshop #3</i>					
Capital Improvement Projects				<i>Pending</i>	<i>Pending</i>
Additional Funding Requests - Operating				<i>Pending</i>	<i>Pending</i>
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>TBD</b>	<b>TBD</b>

\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation

# Expenditures – Enterprise Funds – Utilities – Water Reclamation

- ❖ Water Reclamation Funds
  - Water Reclamation Utility Fund
  - Water Reclamation Utility Grants and Funding Agreements Fund
  - Water Reclamation Capacity Fund
  - Wastewater Revenue Bonds Fund
- ❖ Capital Improvement Projects in FY 2019-20 include:
  - \$5.5 M WRF#2 Equalization Basin Replacement
  - \$800K Alcoa Reclaimed Water Effluent Relocation and Pipe Removal

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>UTILITIES - WATER RECLAMATION</b>					
<b>REVENUES</b>	<b>\$ 35,804,512</b>	<b>\$ 30,860,098</b>	<b>\$ 39,672,789</b>	<b>\$ 34,732,932</b>	<b>\$ 35,484,237</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 4,878,619	\$ 5,822,090	\$ 6,183,317	\$ 6,164,124	\$ 6,064,731
Contractual	1,120,984	1,107,811	1,014,558	1,065,158	1,086,454
Materials and Supplies	10,743,294	10,550,412	13,903,277	14,924,913	15,128,274
Utilities	3,335,434	3,264,915	3,370,865	3,461,705	3,530,939
Depreciation	4,682,313	5,418,025	-	-	-
Capital Improvement Projects	(248,242)	437,504	1,742,948	7,454,500	875,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,512,402</b>	<b>\$ 26,600,756</b>	<b>\$ 26,214,965</b>	<b>\$ 33,070,400</b>	<b>\$ 26,685,398</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ 1,662,532</b>	<b>\$ 8,798,839</b>
<i>Discretionary Funding - Workshop #3</i>					
<i>Capital Improvement Projects</i>				<i>Included</i>	<i>Included</i>
<i>Additional Funding Requests - Operating</i>				<i>Pending</i>	<i>Pending</i>
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>TBD</b>	<b>TBD</b>

\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation

# Expenditures – Enterprise Funds – Utilities – Electric

- ❖ Electric Funds
  - Electric Utility Fund
  - Electric Utility Grants and Funding Agreements Fund
  
- ❖ Capital Improvement Projects in FY 2019-20 include:
  - \$2.5 M Temescal Transmission Line Extension
  - \$200K Electric Distribution System Inventory Condition and Assessment
  - \$200K Pad Mounted Enclosure (PME) Switches Upgrade

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>UTILITIES - ELECTRIC</b>					
<b>REVENUES</b>	<b>\$ 17,082,285</b>	<b>\$ 16,968,948</b>	<b>\$ 17,452,093</b>	<b>\$ 17,383,692</b>	<b>\$ 17,404,732</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 2,162,214	\$ 1,521,854	\$ 2,190,510	\$ 2,143,535	\$ 2,084,775
Contractual	388,418	460,829	442,558	500,183	510,187
Materials and Supplies	3,957,230	4,033,167	3,855,980	3,629,243	3,630,617
Utilities	8,150,710	8,853,632	9,861,529	10,188,588	10,392,360
Depreciation	951,551	983,851	-	-	-
Capital Improvement Projects	21,953	79,821	180,250	2,990,000	200,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,632,076</b>	<b>\$ 15,933,156</b>	<b>\$ 16,530,827</b>	<b>\$ 19,451,549</b>	<b>\$ 16,817,939</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ (2,067,857)</b>	<b>\$ 586,793</b>
<i>FY 2019-20 Funding would require use of existing fund balance</i>					
<i>Discretionary Funding - Workshop #3</i>					
Capital Improvement Projects				<i>Included</i>	<i>Included</i>
Additional Funding Requests - Operating				<i>Pending</i>	<i>Pending</i>
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>TBD</b>	<b>TBD</b>

\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation

# Expenditures – Enterprise Funds – Other – Airport

- ❖ Airport Fund
  - Accounting for operations of the Corona Municipal Airport
- ❖ Revenue over operating expenses used for capital improvement projects
- ❖ In FY 2018-19, balance of airport flood wall loan (\$115K) to be repaid to the General Fund, upon City Council approval

<b>AIRPORT</b>	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>REVENUES</b>	<b>\$ 310,510</b>	<b>\$ 278,153</b>	<b>\$ 340,024</b>	<b>\$ 423,136</b>	<b>\$ 423,719</b>
<b>EXPENDITURES</b>					
Contractual	\$ 10,597	\$ 5,686	\$ 13,306	\$ 15,278	\$ 15,584
Materials and Supplies	96,553	95,020	113,015	107,352	79,992
Utilities	8,937	8,857	9,237	9,376	9,564
Depreciation	37,297	25,797	-	-	-
Capital Improvement Projects	13,479	12,996	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 166,863</b>	<b>\$ 148,356</b>	<b>\$ 135,558</b>	<b>\$ 132,006</b>	<b>\$ 105,140</b>
<b>REVENUE OVER EXPENDITURES (OPERATING)</b>				<b>\$ 291,130</b>	<b>\$ 318,579</b>
<i>Discretionary Funding - Workshop #3</i>					
<i>Capital Improvement Projects</i>				N/A	N/A
<i>Additional Funding Requests - Operating</i>				Pending	Pending
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>TBD</b>	<b>TBD</b>

\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation

# Expenditures – Enterprise Funds – Other – Transit

- ❖ Transit Services Fund
  - Accounting for operations of Corona's transit programs: Dial-A-Ride and Corona Cruiser

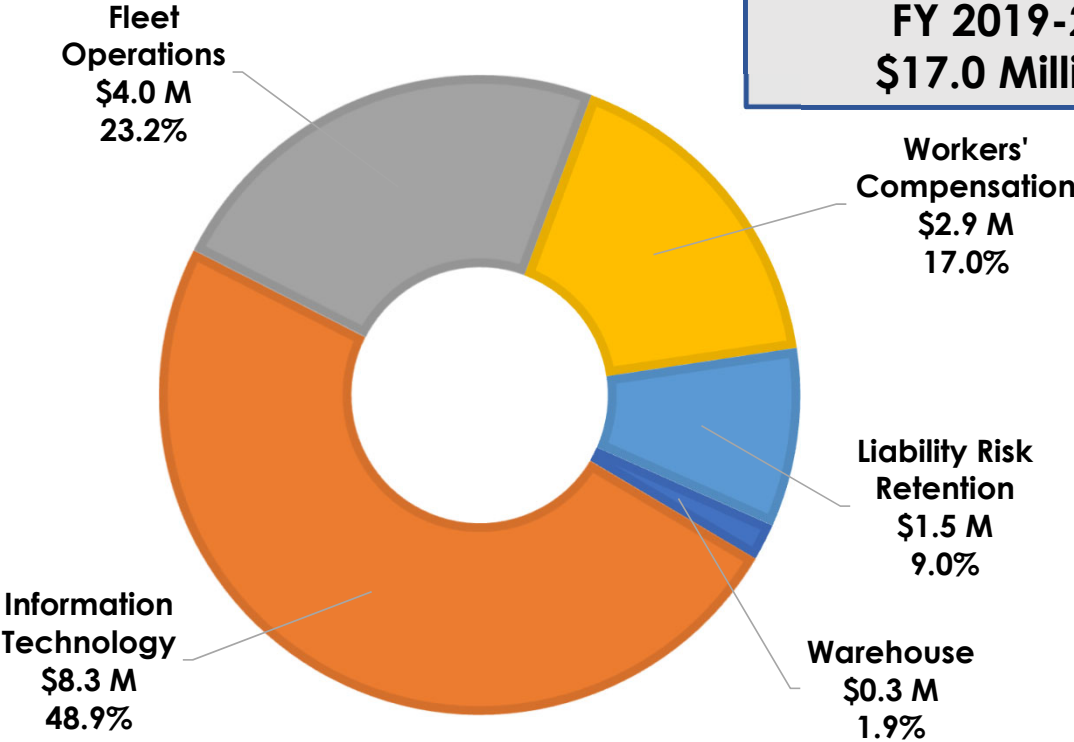
<b>TRANSIT</b>	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>REVENUES</b>	<b>\$ 2,386,312</b>	<b>\$ 2,662,113</b>	<b>\$ 3,000,868</b>	<b>\$ 2,894,639</b>	<b>\$ 3,521,377</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 297,344	\$ 506,273	\$ 453,145	\$ 425,496	\$ 434,659
Contractual	1,634,568	1,587,663	1,847,280	1,948,000	1,920,000
Materials and Supplies	128,224	1,489,452	209,972	92,569	90,880
Utilities	210,500	186,156	234,950	220,620	236,550
Depreciation	629,943	473,173	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,900,578</b>	<b>\$ 4,242,717</b>	<b>\$ 2,745,347</b>	<b>\$ 2,686,685</b>	<b>\$ 2,682,089</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ 207,954</b>	<b>\$ 839,288</b>
<i>Discretionary Funding - Workshop #3</i>					
<i>Capital Improvement Projects</i>				N/A	N/A
<i>Additional Funding Requests - Operating</i>				N/A	N/A
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>\$ 207,954</b>	<b>\$ 839,288</b>

\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation

# Expenditures – Proprietary – Internal Service Funds

- ❖ Funds to account for departments or functions that provide services to other City departments
- ❖ As separate accounting entities, have show inflows (revenues/transfers) to support outflows (expenditures/transfers)
- ❖ Activity is funded through charges for services to other funds/departments
  - Warehouse Services
  - Information Technology
  - Fleet Operations
  - Workers' Compensation
  - Liability Risk Retention

**Proposed  
FY 2019-20  
\$17.0 Million**





# Expenditures – Internal Service Funds – Warehouse


- ❖ Warehouse
  - Provides services to internal customers, primarily Maintenance Services and the Department of Water and Power
- ❖ Revenue in Fiscal Year 2017-18 includes adjustment for Contra Pension account (GASB entry)

WAREHOUSE	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20**	Forecast FY 2020-21**
<b>REVENUES</b>	<b>\$ 676,753</b>	<b>\$ 40,897</b>	<b>\$ 167,052</b>	<b>\$ 318,409</b>	<b>\$ 272,950</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 114,716	\$ 128,173	\$ 205,774	\$ 212,464	\$ 205,997
Contractual	82,118	-	40,000	33,827	34,504
Materials and Supplies	30,468	64,481	63,873	71,679	32,001
Utilities	212	231	6,259	439	448
<b>TOTAL EXPENDITURES</b>	<b>\$ 227,514</b>	<b>\$ 192,885</b>	<b>\$ 315,906</b>	<b>\$ 318,409</b>	<b>\$ 272,950</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ -</b>	<b>\$ -</b>
<i>Discretionary Funding - Workshop #3</i>					
<i>Capital Improvement Projects</i>				N/A	N/A
<i>Additional Funding Requests - Operating</i>				Pending	Pending
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>\$ -</b>	<b>\$ -</b>

\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation.  
 \*\* FY 2019-20 and FY 2020-21 Revenues updated based on operating budget expenditures.

# Expenditures – Internal Service Funds – Liability Risk

- ❖ Liability Risk
  - Accounting for liability claims submitted/paid on the City's behalf



<b>LIABILITY RISK</b>	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20**	Forecast FY 2020-21**
<b>REVENUES</b>	<b>\$ 791,778</b>	<b>\$1,312,617</b>	<b>\$1,257,776</b>	<b>\$ 1,540,253</b>	<b>\$ 1,581,082</b>
<b>EXPENDITURES</b>					
Contractual	\$ 248,116	\$ 187,539	\$ 315,000	\$ 322,500	\$ 315,000
Materials and Supplies	624,393	723,750	691,600	966,577	1,014,906
Claims Expense	344,031	400,222	251,176	251,176	251,176
<b>TOTAL EXPENDITURES</b>	<b>\$1,216,541</b>	<b>\$1,311,510</b>	<b>\$1,257,776</b>	<b>\$ 1,540,253</b>	<b>\$ 1,581,082</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ -</b>	<b>\$ -</b>
<i>Discretionary Funding - Workshop #3</i>					
<i>Capital Improvement Projects</i>				N/A	N/A
<i>Additional Funding Requests - Operating</i>				N/A	N/A
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>\$ -</b>	<b>\$ -</b>

\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation.

\*\* FY 2019-20 and FY 2020-21 Revenues updated based on operating budget expenditures.

# Expenditures – Internal Service Funds – Workers’ Compensation

- ❖ Workers' Compensation
  - Self-funded
  - Accounting for Workers' Compensation claims
  
- ❖ Revenue to this fund collected through payroll process. Expensed to departments based on position classifications.
  
- ❖ Revenue/rates charged to other departments for FY 2019-20 and FY 2020-21 to be re-evaluated after additional funding requests reviewed/approved

<b>WORKERS' COMPENSATION</b>	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20**	Forecast FY 2020-21**
<b>REVENUES</b>	<b>\$ 2,925,960</b>	<b>\$ 5,059,008</b>	<b>\$ 4,196,700</b>	<b>\$ 2,890,157</b>	<b>\$ 2,913,779</b>
<b>EXPENDITURES</b>					
Contractual	\$ 1,105,733	\$ 1,398,329	\$ 1,358,000	\$ 1,024,500	\$ 1,026,440
Materials and Supplies	446,255	460,799	480,789	457,657	479,339
Claims Expense	2,953,371	349,613	1,923,000	1,408,000	1,408,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,505,360</b>	<b>\$ 2,208,740</b>	<b>\$ 3,761,789</b>	<b>\$ 2,890,157</b>	<b>\$ 2,913,779</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ -</b>	<b>\$ -</b>
<i>Discretionary Funding - Workshop #3</i>					
<i>Capital Improvement Projects</i>				N/A	N/A
<i>Additional Funding Requests - Operating</i>				N/A	N/A
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>\$ -</b>	<b>\$ -</b>

\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation.  
 \*\* FY 2019-20 and FY 2020-21 Revenues updated based on operating budget expenditures.

# Expenditures – Internal Service Funds – Fleet Operations

- ❖ Fleet Operations
  - Accounts for costs related to maintenance and operations of the City's fleet vehicles
  - Includes accounting for CNG fuel pumps located on N. Cota St.
- ❖ Any excess revenue over expense is held in reserve for future replacement of City vehicles
- ❖ Forecast FY 2020-21 includes anticipated vehicle replacement purchases of \$2.4 M

<b>FLEET OPERATIONS</b>	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>REVENUES</b>	<b>\$ 4,269,698</b>	<b>\$ 4,463,082</b>	<b>\$ 3,986,985</b>	<b>\$ 4,111,799</b>	<b>\$ 4,111,799</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 889,605	\$ 944,021	\$ 1,292,131	\$ 1,354,783	\$ 1,333,781
Contractual	90,954	114,570	166,739	149,158	152,141
Materials and Supplies	1,090,834	1,505,055	1,443,186	1,460,308	1,765,556
Utilities	919,041	823,175	1,252,250	988,786	1,008,562
Depreciation	-	13,423	-	-	-
Vehicle Purchases	444,294	1,449,677	969,605	-	2,447,757
Capital Improvement Projects	622,120	157,670	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,056,848</b>	<b>\$ 5,007,590</b>	<b>\$ 5,123,911</b>	<b>\$ 3,953,035</b>	<b>\$ 6,707,797</b>
<b>REVENUE OVER EXPENDITURES</b>				<b>\$ 158,764</b>	<b>\$(2,595,998)</b>
<i>FY 2020-21 Funding would require use of existing fund balance for vehicle purchases</i>					
<i>Discretionary Funding - Workshop #3</i>					
<i>Capital Improvement Projects</i>				<i>N/A</i>	<i>N/A</i>
<i>Additional Funding Requests - Operating</i>				<i>Pending</i>	<i>Pending</i>
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				<b>\$ 158,764</b>	<b>\$(2,595,998)</b>

\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation.

# Expenditures – Internal Service Funds – Information Technology

- ❖ Accounting change in FY 2018-19 moved activity from the General Fund to Internal Service Fund  
General Fund Historical Expenditures:
  - FY 2016-17 \$3.6 M
  - FY 2017-18 \$4.4 M
- ❖ Revenue/rates charged to other departments for FY 2019-20 and FY 2020-21 to be re-evaluated after additional funding requests reviewed/approved
- ❖ FY 2019-20 increase in Utilities for annual cost of internet lines
- ❖ Radio/Communications Division moved from Maintenance Services to Information Technology during FY 2018-19

<b>INFORMATION TECHNOLOGY</b>	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20**	Forecast FY 2020-21**
<b>REVENUES</b>	\$ -	\$ -	\$ 7,547,268	\$ 8,344,110	\$ 8,418,785
<b>EXPENDITURES</b>					
Personnel Services	\$ -	\$ -	\$ 3,214,935	\$ 3,868,535	\$ 3,827,374
Contractual	-	-	2,949,231	2,741,353	2,967,116
Materials and Supplies	-	-	1,702,602	1,220,907	1,109,660
Utilities	-	-	185,336	513,315	514,635
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 8,052,104	\$ 8,344,110	\$ 8,418,785
<b>REVENUE OVER EXPENDITURES</b>				\$ -	\$ -
<i>Discretionary Funding - Workshop #3</i>					
<i>Capital Improvement Projects</i>				N/A	N/A
<i>Additional Funding Requests - Operating</i>				Pending	Pending
<b>REVENUE OVER EXPENDITURES (TOTAL)</b>				\$ -	\$ -

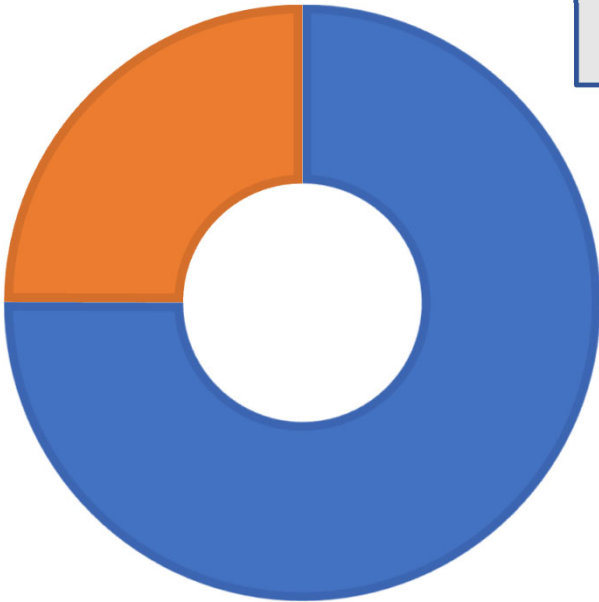
\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation.  
 \*\* FY 2019-20 and FY 2020-21 Revenues updated based on operating budget expenditures.

# Fiduciary Funds

# Expenditures – Fiduciary Funds

- ❖ Custodial in nature. The City has responsibility to oversee transactions, but the assets belong to designated owners.
- CFD/LMD Funds
- AB109 PACT Funds State Allocation

**Private Purpose Trust**  
**\$14.2 M**  
**75.0%**



**Proposed**  
**FY 2019-20**  
**\$18.9 Million**

**Agency**  
**\$4.7 M**  
**25.0%**

# Expenditures – Fiduciary Funds

- ❖ Agency Funds
  - CFD/LMD Funds
    - Increased activity in FY 2016-17 due to refinancing of 3 CFD bonds
  - AB109 PACT Funds State Allocation
- ❖ Private Purpose Trust (Redevelopment Successor Agency)

<b>FIDUCIARY FUNDS</b>	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19*	Estimated FY 2019-20	Forecast FY 2020-21
<b>REVENUES</b>	<b>\$ 53,912,045</b>	<b>\$ 31,267,407</b>	<b>\$ 36,825,279</b>	<b>\$ 18,714,684</b>	<b>\$ 18,081,635</b>
<b>EXPENDITURES</b>					
Personnel Services	\$ 139,129	\$ 145,230	\$ 31,560	\$ 31,248	\$ 31,196
Contractual	895,663	536,231	139,750	135,341	139,391
Materials and Supplies	45,761,491	16,468,977	16,184,785	16,755,777	15,079,921
Utilities	479	1,061	-	-	-
Bond Sale Discount	2,785	2,785	-	-	-
Capital Improvement Projects	2,145,526	1,619,625	1,971,945	2,025,328	2,068,868
<b>TOTAL EXPENDITURES</b>	<b>\$ 48,945,074</b>	<b>\$ 18,773,908</b>	<b>\$ 18,328,040</b>	<b>\$ 18,947,694</b>	<b>\$ 17,319,376</b>

<b>REVENUE OVER EXPENDITURES</b>	<b>\$ (233,010)</b>	<b>\$ 762,259</b>
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*FY 2019-20 Funding would require use of existing fund balance*

*Discretionary Funding - Workshop #3*

<i>Capital Improvement Projects</i>	N/A	N/A
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<i>Additional Funding Requests - Operating</i>	N/A	N/A
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<b>REVENUE OVER EXPENDITURES (TOTAL)</b>	<b>\$ (233,010)</b>	<b>\$ 762,259</b>
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\* FY 2018-19 Revenues updated from March 26, 2019 Budget Workshop Presentation.





## Next Steps

- ❖ **April 15, 2019 – Budget Workshop #3 (Discretionary Expenditures)**
- ❖ **May 23, 2019 – Budget Workshop #4 (Summary)**
- ❖ **June 19, 2019 – Tentative Budget Adoption**
- ❖ **July 1, 2019 – Start of FY 2019-20**

# QUESTIONS?

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