



Budget Workshop – Overview/Recap

Fiscal Year 2019-20 & 2020-21

May 23, 2019

Mitch Lansdell, Acting City Manager

Budget Process

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

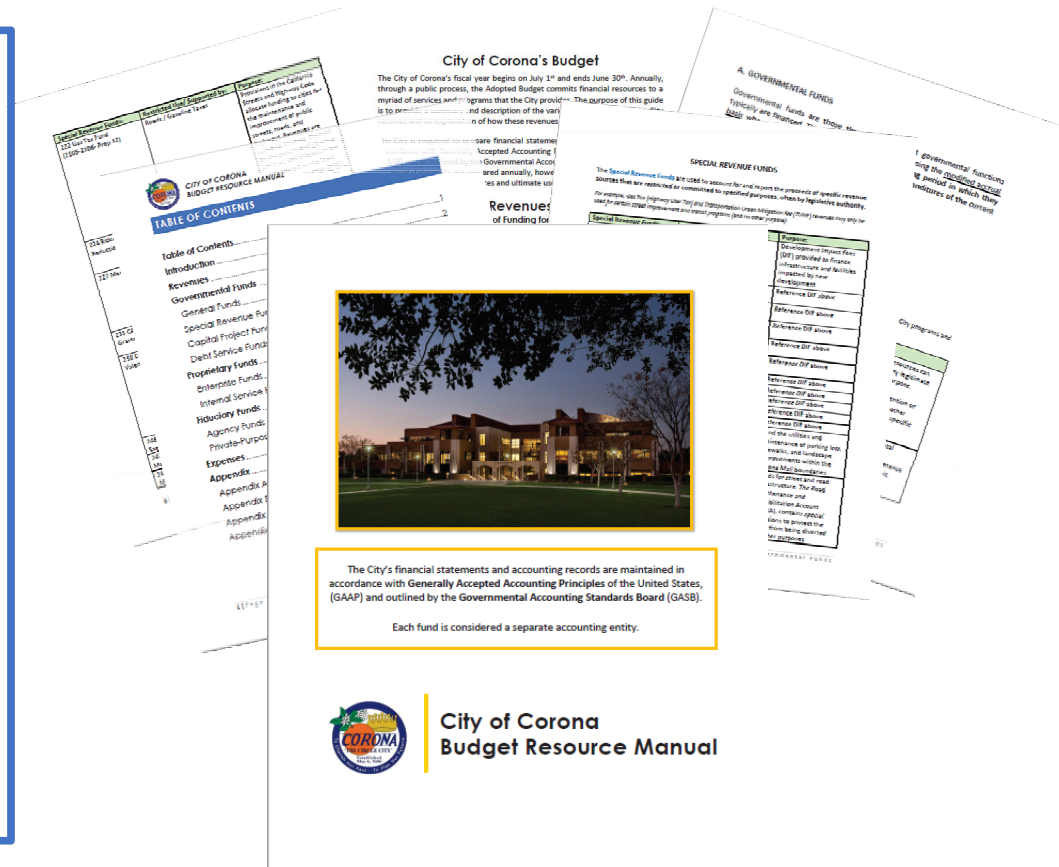
- ❖ **Jan/Feb – Departments preparing information for submittal**
- ❖ **Mar – Review of submittals, Budget Workshop #1 (Revenue)**
- ❖ **Apr – Budget Workshop #2 (Non-Discretionary Expenditures) and Budget Workshop #3 (Discretionary Expenditures)**
- ❖ **May – Budget Workshop #4 (Overview/Recap)**
- ❖ **June 19, 2019 – Budget Adoption**
- ❖ **July 1, 2019 – 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



Introduction

Quality of Life / Service Enhancements

❖ Citywide Internal Support

- Strategic Plan
- Classification and Compensation Study

❖ Infrastructure & Maintenance

- Building Evaluation and Maintenance Plan
- Preventative Maintenance for Storm Events
- Additional Baseball/Softball In-Field Maintenance
- New Pet Waste Stations at Various Parks
- Citywide Facility Improvements

❖ Leisure & Culture

- Expansion of Youth Sports - new Summer Youth Basketball League
- Aquatics Expansion - Spring and Fall Private Swim Lessons
- Makerspace at the Library
- Playground Equipment Replacement
- New Kids Club Site – Lincoln Alternative School

❖ Community Services

- New Planning Manager Position
- Broadcasting System for Committee Meetings
- Homeless Program Funding

❖ Public Safety & Emergency Response

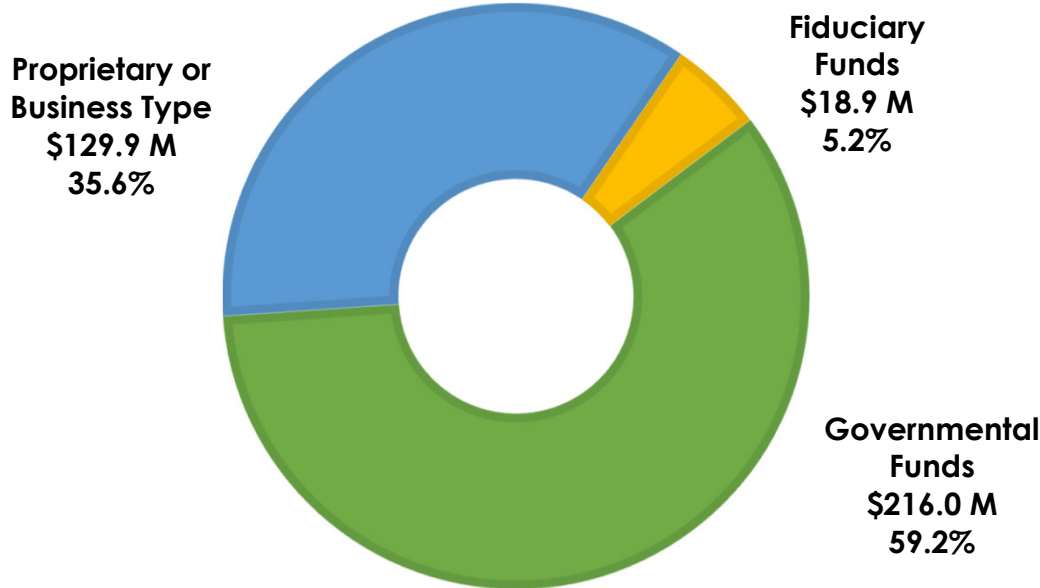
- Four New Police Officers
- Two New Community Service Officers
- Body Worn Cameras
- Jail System Improvements
- Fire Station Alerting System
- Fire Department Support Staff Reorganization
- Thermal Imaging Cameras, New/Replaced Radios, Voice Amplifier
- In-house Hazardous Material Inspections
- Camera Storage System & Camera Replacement

❖ Utilities & Transportation

- New/Replaced Vehicles
- Two New Deputy Chief positions
- Potable Water conversions to Reclaimed Water

Revenue Estimates – All Funds – FY 2019-20

Estimates FY 2019-20
\$364.8 Million



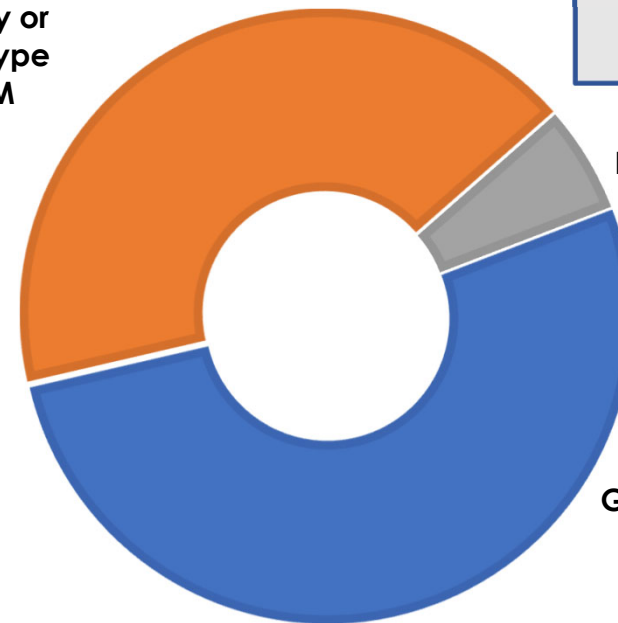
<u>Governmental Funds</u>	
General Funds	\$ 138,347,049
Special Revenue	34,511,041
Capital Projects	40,981,964
Debt Service	2,112,350
Subtotal	<u>215,952,404</u>
<u>Proprietary or Business Type</u>	
Enterprise	113,623,574
Internal Service	16,288,881
Subtotal	<u>129,912,455</u>
<u>Fiduciary Funds</u>	
Agency Funds	7,562,502
Private Purpose Trust	11,344,434
Subtotal	<u>18,906,936</u>
Total	<u><u>\$ 364,771,795</u></u>

Note: Final adopted numbers may change based on items approved through the end of FY 2018-19

Proposed Expenditure Budget Citywide - FY 2019-20

<u>Governmental Funds</u>	
General Funds	\$ 139,659,277
Special Revenue	30,656,052
Capital Projects	2,367,305
Debt Service	2,112,350
Subtotal	174,794,984
<u>Proprietary or Business Type</u>	
Enterprise	122,626,557
Internal Service	18,505,506
Subtotal	141,132,063
<u>Fiduciary Funds</u>	
Agency Funds	14,236,069
Private Purpose Trust	4,728,488
Subtotal	18,964,557
Total	\$ 334,891,604

Proprietary or
Business Type
\$141.1 M
42.1%



**Proposed
FY 2019-20
\$334.9 Million**

Fiduciary Funds
\$19.0 M
5.7%

Governmental
Funds
\$174.8 M
52.2%

Note: Final adopted numbers may change based on items approved through the end of FY 2018-19

Proposed Position Count Citywide - FY 2019-20

<i>Departments</i>	FTE Authorized FY 2018-19	FTE Proposed FY 2019-20	Net Changes
Elected Officials	6.00	6.00	-
Administrative Services	40.93	41.14	0.21
Community Development	22.14	22.14	-
Department of Water and Power	110.02	111.63	1.61
Fire	114.75	116.27	1.52
Information Technology	23.99	24.47	0.48
Legal & Risk Management	6.19	6.34	0.15
Library and Recreation Services	72.74	73.33	0.59
Maintenance Services	42.11	42.11	-
Management Services	16.07	16.07	-
Police	229.40	235.40	6.00
Public Works	37.75	37.75	-
Totals	722.09	732.65	10.56

Governmental Funds

Expenditures – Governmental – General Funds FY 2019-20 – Quality of Life/Service Enhancements

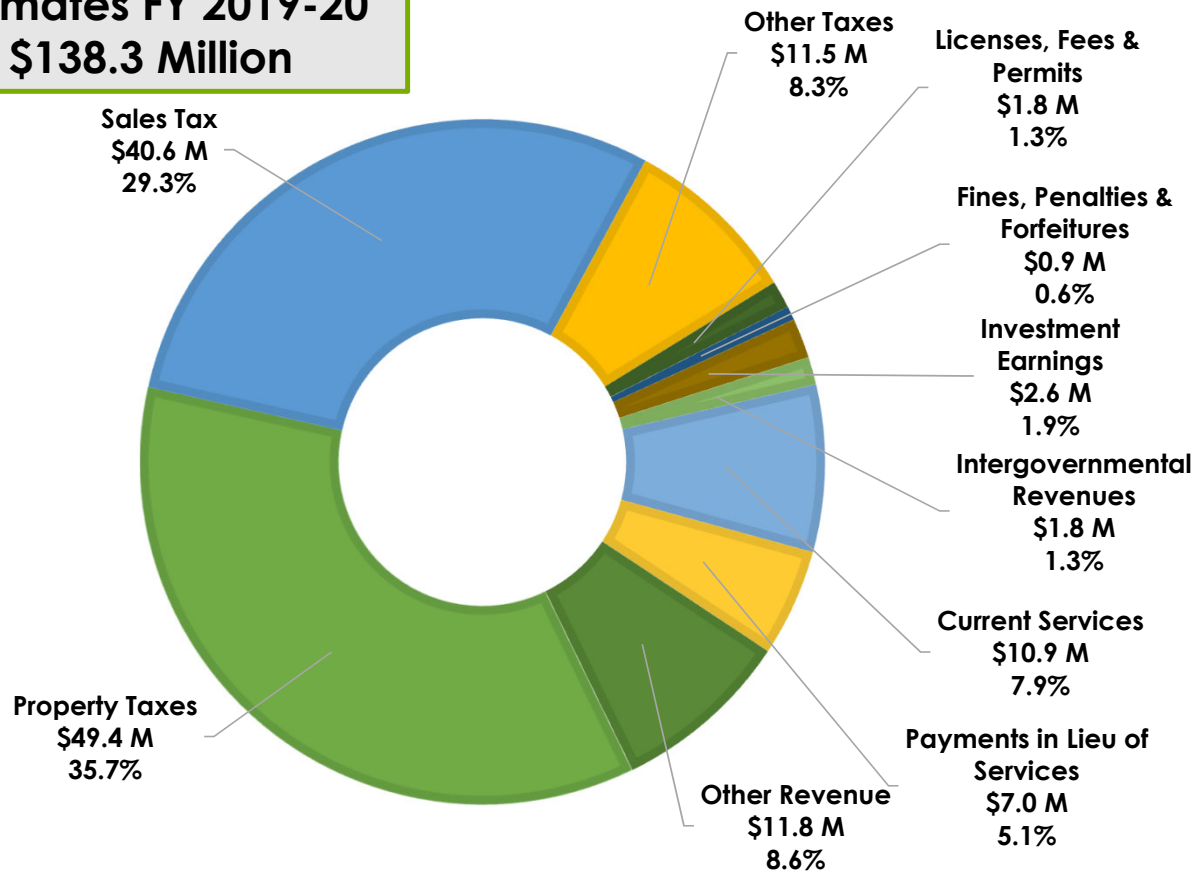
Category	Total
Citywide Internal Support	
Strategic Plan	150,000
Classification and Compensation Study	150,000
Chief Deputy City Attorney Change to 40 Hours/Week	45,329
Citywide Internal Support	345,329
Infrastructure & Maintenance	
Citywide Facility Improvements	746,000
Storm Drain Maintenance for Rainstorm Events	154,000
Maintenance Services' Operating Budget Adjustments	57,773
Building Evaluation and Maintenance Plan	50,000
Baseball/Softball In-Field Maintenance	40,000
Install New Pet Waste Stations at Various Parks	4,692
Infrastructure & Maintenance	1,052,465
Leisure & Culture	
Playground Equipment Replacement	320,000
Makerspace at the Library	13,255
Preservation Supplies for the Heritage Room	3,000
Recreation Changes - Youth Sports, Aquatics, Kids Club (net of revenue)	(39,020)
Leisure & Culture	297,235

Expenditures – Governmental – General Funds FY 2019-20 – Quality of Life/Service Enhancements

Category	Total
Community Services	
Funding for Homeless Program	1,000,000
New Planning Manager Position	208,673
Community Services	1,208,673
Public Safety & Emergency Response	
Four New Police Officer Positions, Vehicle, and Related Equipment	727,872
Police Officer & Corporal Funding Reallocation	254,779
Two New Community Services Officers and Related Equipment	153,068
Recruitment, Training, and Protective Clothing/Equipment for Newly Hired Firefighters	120,000
Jail System Improvements	80,000
Fire Department Support Staff Reorganization	72,443
Fire Department Equipment and Capital Asset Replacement Program	64,250
Fire Station Alerting System	42,000
Body Worn Cameras - Replacements	35,000
California Law Enforcement Telecommunications System (CLETS) Line	26,652
Priority Dispatch Contract - Review of Emergency Medical Dispatch (EMD) Procedures	23,400
In-house Haz Mat Inspection (net of contracted service reduction)	(3,177)
Public Safety & Emergency Response	1,596,287
Grand Total	\$ 4,499,989

Revenue Estimates – Governmental – General Funds

Estimates FY 2019-20
\$138.3 Million



General Funds

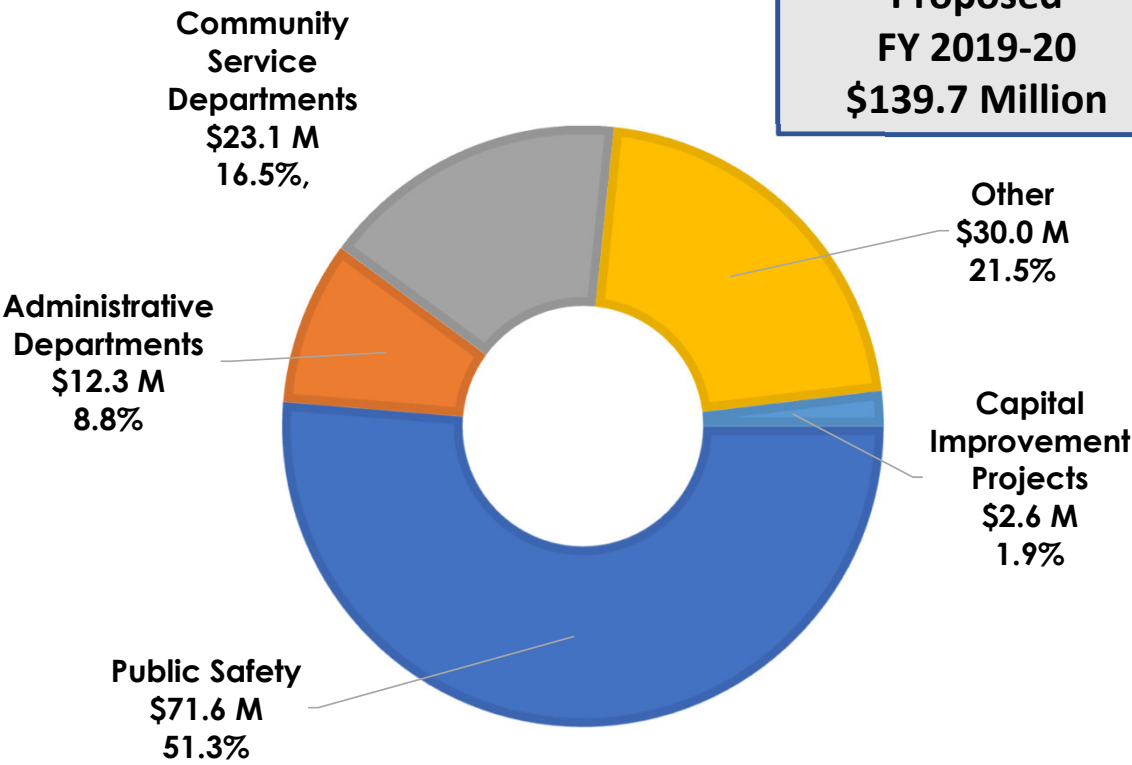
Property Taxes	\$ 49,388,441
Sales Tax	40,559,315
Other Taxes	11,545,850
Licenses, Fees & Permits	1,794,823
Fines, Penalties & Forfeitures	893,100
Investment Earnings	2,635,318
Intergovernmental Revenues	1,759,073
Current Services	10,901,037
Payments in Lieu of Services	7,000,574
Other Revenue	11,869,518
Total	\$ 138,347,049

Expenditures – Governmental – General Funds

General Funds

Administrative Services	\$ 6,389,140
Elected Officials	297,594
Legal & Risk Management	1,820,990
Management Services	3,798,937
Administrative Departments	12,306,661
Fire	25,484,724
Police	46,154,277
Public Safety	71,639,001
Community Development	4,763,232
Library & Recreation Services	5,418,170
Maintenance Services	9,269,759
Public Works	3,652,943
Community Service Departments	23,104,104
Debt Service	4,248,974
General Government	25,727,537
Other	29,976,511
Capital Improvement Projects	2,633,000
Total	\$ 139,659,277

**Proposed
FY 2019-20
\$139.7 Million**



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

Department	Personnel Services	Contractual	Materials and Supplies	Utilities	Capital Improvements	Grand Total
Admin Svcs	\$ 5,391,365	\$ 723,030	\$ 274,745	\$ -	\$ -	\$ 6,389,140
Elected Officials - City Council	99,352	161,000	20,300	1,000	-	281,652
Elected Officials - City Treasurer	15,942	-	-	-	-	15,942
Legal & Risk Management	1,682,463	120,000	17,377	1,150	-	1,820,990
Management Services	2,365,054	1,229,600	201,609	2,674	-	3,798,937
Subtotal Administrative Departments	9,554,176	2,233,630	514,031	4,824	-	12,306,661
Fire	24,143,092	226,700	1,070,632	44,300	-	25,484,724
Police	42,170,709	927,798	2,949,805	105,965	-	46,154,277
Subtotal Public Safety	66,313,801	1,154,498	4,020,437	150,265	-	71,639,001
Community Development	3,015,278	1,564,206	166,362	17,386	-	4,763,232
Library & Recreation Services	4,473,713	563,753	367,969	12,735	-	5,418,170
Maintenance Services	3,423,315	1,689,566	4,048,011	108,867	-	9,269,759
Public Works	2,282,502	200,000	1,163,391	7,050	-	3,652,943
Subtotal Community Service Departments	13,194,808	4,017,525	5,745,733	146,038	-	23,104,104
Debt Service	-	1,500	4,247,474	-	-	4,248,974
General Government	14,208,302	1,168,000	7,000,610	3,350,625	-	25,727,537
Subtotal Other	14,208,302	1,169,500	11,248,084	3,350,625	-	29,976,511
Capital Improvement Projects	-	-	-	-	2,633,000	2,633,000
Grand Total	\$ 103,271,087	\$ 8,575,153	\$ 21,528,285	\$ 3,651,752	\$ 2,633,000	\$ 139,659,277
% of Total	73.9%	6.1%	15.4%	2.6%	1.9%	

Expenditures – Governmental – General Funds

FY 2019-20 Proposed Budget

- ❖ Capital Improvement Projects in FY 2019-20 include:
 - \$1.0 M Citywide ADA Improvements
 - \$400K Santana Park Accessible Playground

GENERAL FUNDS	
Estimated Revenue Over Expense FY 2018-19	\$ 435,064
Revenues	138,347,049
Expenditures	(139,659,277)
Net Transfers In/Out	1,464,475
Subtotal Revenue Over Expense FY 2019-20	152,247
Emergency Contingency Reserve	32,600,000
Estimated Budget Balancing Measures Reserve	25,617,800
Estimated Other Reserves	11,074,182
Estimated Ending Fund Balance FY 2019-20	\$ 69,879,293

Expenditures – Governmental – Special Revenue Funds FY 2019-20 – Quality of Life/Service Enhancements

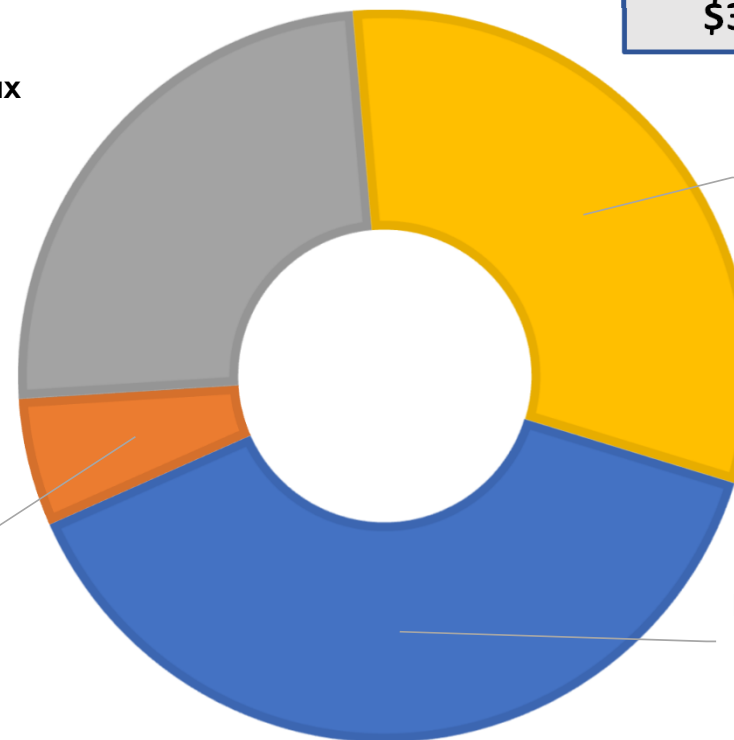
Category	Total
Utilities & Transportation	
Conversion of areas from potable water to reclaimed water	48,618
Community Services	48,618
Public Safety & Emergency Response	
Fire Station Alerting System	48,000
Public Safety & Emergency Response	48,000
Grand Total	\$ 96,618

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

**Special Tax
Districts
\$7.5M
24.6%**

**Other
\$1.8 M
5.7%**



**Proposed
FY 2019-20
\$30.7 Million**

**Refuse/
Recycling
\$9.5 M
31.1%**

**Roads Related
\$11.8 M
38.6%**

Expenditures – Special Revenue Funds – Roads Related

- ❖ Roads Related Funds
 - Road Maintenance and Rehabilitation Account (RMRA) Fund
 - Gas Tax
 - Measure A
- ❖ Funding for the maintenance and improvement of public streets, roads, and highways

ROAD RELATED FUNDS	RMRA Fund 221	Gas Tax Fund 222	Measure A Fund 227
Estimated Beginning Fund Balance	\$ 32,420	\$ 331,229	\$ 2,736,920
Revenues	2,808,341	4,310,955	4,815,011
Expenditures	(2,790,175)	(2,825,960)	(6,229,902)
Net Transfers In/Out	-	(1,200,000)	-
Estimated Change in Fund Balance	18,166	284,995	(1,414,891)
Estimated Ending Fund Balance	\$ 50,586	\$ 616,224	\$ 1,322,029

- ❖ Capital Improvement Projects in FY 2019-20 include:
 - \$3.8 M Local Street Pavement Rehabilitation
 - \$1.0 M Sixth Street Revitalization
 - \$1.0 M McKinley Grade Separation
 - \$4.7 M Various road related projects

Expenditures – Special Revenue Funds – Special Taxing Districts

- ❖ Special taxing districts
 - ❖ Corona Mall Business Improvement District
 - ❖ Community Facility Districts (CFD)
 - ❖ Landscape and Lighting Maintenance Districts (LMD)
 - ❖ Eagle Glen Homeowners' Association

	CFD 2001-1 Landscape Fund 249	LMD 84-1 Lighting Fund 446	LMD 84-2 Zone 10 Fund 460	LMD 84-2 Zone 19 Fund 468	LMD 84-2 Zone 20 Fund 470
Special Taxing Districts					
Estimated Beginning Fund Balance	\$ 3,835,288	\$ (2,300,371)	\$ 4,504,716	\$ 51,940	\$ 1,413,032
Revenues	785,133	2,061,943	2,257,512	501,254	1,086,061
Expenditures	(621,757)	(2,173,966)	(1,330,448)	(578,575)	(774,645)
Net Transfers In/Out	-	113,793	-	25,381	-
Estimated Change in Fund Balance	163,376	1,770	927,064	(51,940)	311,416
Estimated Ending Fund Balance	\$ 3,998,664	\$ (2,298,601)	\$ 5,431,780	\$ -	\$ 1,724,448

- ❖ Revenue over operating expenses used for capital improvement projects and other activities that comply with funding requirements
 - ❖ Fund 446 has negative fund balance due to loan due to Electric Utility Fund for lighting retrofit project.
 - ❖ Special Taxing District funds with operating budgets greater than \$500K are included above. All funds can be found on the City's website, as an attachment to the agenda for May 23, 2019, at: <https://corona.legistar.com/Calendar.aspx>

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

Refuse/Recycling Fund 260	
Estimated Beginning Fund Balance	\$ 268,354
Revenues	9,392,940
Expenditures	(9,538,081)
Net Transfers In/Out	-
Estimated Change in Fund Balance	(145,141)
Estimated Ending Fund Balance	\$ 123,213

Expenditures – Special Revenue Funds – Other

	Development	Development	Grant	Other	Other
	Street and Traffic Signals Fund 211	Police Facilities Fund 213	Cal COPS Grant Fund 231	Asset Forfeiture Fund 250	Traffic Offender Fund 422
❖ Development: Developer Impact Fees, Park Dedication(Quimby) Fund, and Dwelling Development Tax					
❖ Other: Cal COPS Grant Fund, Asset Forfeiture Fund, and Traffic Offender Fund					
Other Special Revenue Funds					
Estimated Beginning Fund Balance	\$ 4,672,576	\$ 269,560	\$ 182,485	\$ 191,869	\$ -
Revenues	1,678,219	77,668	265,404	30,451	177,915
Expenditures	(755,677)	(144,578)	(307,683)	(118,800)	(189,905)
Net Transfers In/Out	-	-	-	-	39,654
Estimated Change in Fund Balance	922,542	(66,910)	(42,279)	(88,349)	27,664
Estimated Ending Fund Balance	\$ 5,595,118	\$ 202,650	\$ 140,206	\$ 103,520	\$ 27,664

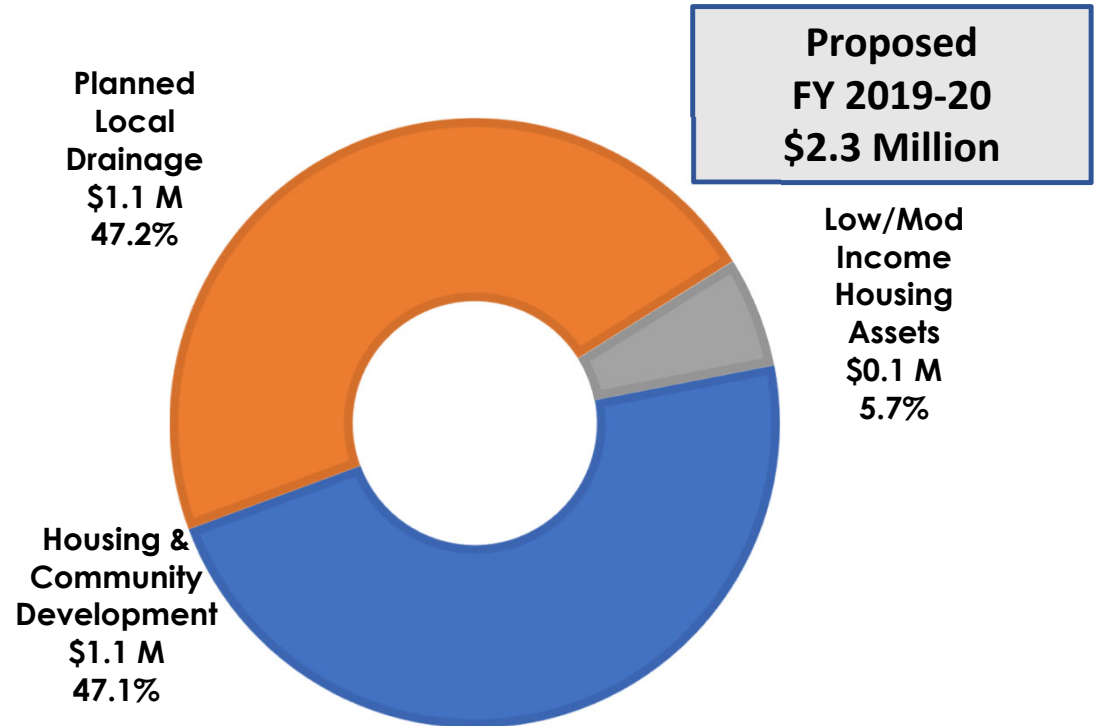
- ❖ Special Revenue Funds-Other with operating budgets greater than \$100K are included above. All funds can be found on the City's website, as an attachment to the agenda for May 23, 2019, at: <https://corona.legistar.com/Calendar.aspx>

Expenditures – Governmental – Capital Project Funds FY 2019-20 – Quality of Life/Service Enhancements

Category	Total
Infrastructure & Maintenance	
Storm Drain Catch Basin Installation and Maintenance - Required by MS4 Permit	127,380
TMDL Task Force Budget	9,418
Infrastructure & Maintenance	136,798
Grand Total	\$ 136,798

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

Capital Projects	Co. Svc. Area 152 (NPDES) Fund 245	Low Mod Income Housing Asset Fund 291	Comm Dev Block Grant Fund 431	HOME Investment Partnership Fund 432
Estimated Beginning Fund Balance	\$ 279,265	\$ 28,370,717	\$ 566,567	\$ 3,779,047
Revenues	1,056,005	277,627	1,200,000	295,407
Expenditures	(1,117,627)	(135,935)	(667,948)	(445,795)
Net Transfers In/Out	-	-	-	-
Estimated Change in Fund Balance	(61,622)	141,692	532,052	(150,388)
Less Long Term Receivable Loans		(20,114,647)		
Estimated Ending Fund Balance	\$ 217,643	\$ 8,397,762	\$ 1,098,619	\$ 3,628,659

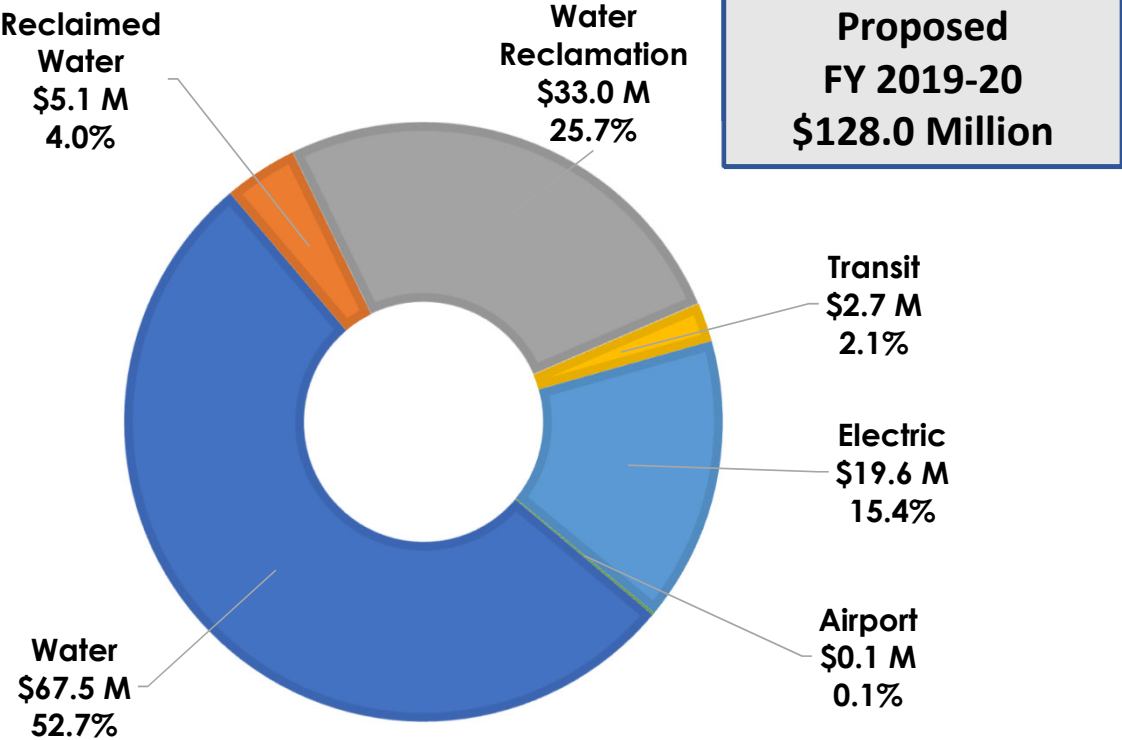
Proprietary Funds

Expenditures – Proprietary – Enterprise Funds FY 2019-20 – Quality of Life/Service Enhancements

Category	Total
Utilities & Transportation	
Two New Deputy Chief Positions	440,860
Vehicle Replacements	370,410
Conference Room Audio Visual Equipment Upgrade	71,163
Airport RPZ Clearing and Transitional Surface Maintenance	25,514
Utilities & Transportation	907,947
Grand Total	\$ 907,947

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 Well 15 Relocation
 - \$1.1 M Waterline Infrastructure
 - \$3.6 M WRCRWA Reclaimed Waterline (Grants/Agreement funding)

Utilities - Water	Water Capacity Fund 507	Water Utility Fund 570	Water Utility Grant Fund 571
Estimated Beginning Working Capital	\$ (223,898)	\$ 7,910,884	\$ 3,141,255
Revenues	1,669,922	53,079,857	-
Expenditures	(810,134)	(59,750,708)	(3,593,505)
Principal Payments on Debt	(608,850)	(1,044,238)	-
Net Transfers In/Out	-	-	-
Estimated Change in Working Capital	250,938	(7,715,089)	(3,593,505)
Estimated Ending Working Capital	\$ 27,040	\$ 195,795	\$ (452,250)

- ❖ Fund 571 is a grant fund and will receive reimbursement revenues in future years.

Expenditures – Enterprise Funds – Utilities – Reclaimed Water

- ❖ Reclaimed Water
 - Also known as Recycled Water
- ❖ Capital Improvement Projects in FY 2019-20 include:
 - \$200K Border Booster Station Pump Replacement
 - \$134K Adjacent Irrigation Conversion

Utilities - Reclaimed Water	Reclaimed Water System Fund 567
Estimated Beginning Working Capital	\$ 463,935
Revenues	3,439,396
Expenditures	(3,048,216)
Principal Payments on Debt	(1,844,157)
Net Transfers In/Out	989,042
Estimated Change in Working Capital	(463,935)
Estimated Ending Working Capital	\$ -

- ❖ Fund 567 may need a loan from the General Fund at fiscal year end, based on actuals. Potential loan amount included in Net Transfers In/Out.

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

Utilities - Water Reclamation	Water Reclamation Capacity Fund 440	Water Reclamation Utility Fund 572
Estimated Beginning Working Capital	\$ 6,715,454	\$ 38,789,705
Revenues	2,006,609	32,726,323
Expenditures	(1,888,280)	(31,069,380)
Principal Payments on Debt	(218,300)	(656,391)
Net Transfers In/Out	-	-
Estimated Change in Working Capital	(99,971)	1,000,552
Estimated Ending Working Capital	\$ 6,615,483	\$ 39,790,258

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

Utilities - Electric	Electric Utility Fund 578
Estimated Beginning Working Capital	\$ 16,847,455
Revenues	17,383,692
Expenditures	(19,641,973)
Principal Payments on Debt	(960,555)
Net Transfers In/Out	-
Estimated Change in Working Capital	(3,218,836)
Estimated Ending Working Capital	\$ 13,628,619

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

Utilities - Airport	Airport Fund 275
Estimated Beginning Working Capital	\$ 414,930
Revenues	423,136
Expenditures	(158,760)
Net Transfers In/Out	-
Estimated Change in Working Capital	264,376
Estimated Ending Working Capital	\$ 679,306

Expenditures – Enterprise Funds – Other – Transit

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

Utilities - Transit	Transit Fund 577
Estimated Beginning Working Capital	\$ 359,236
Revenues	2,894,639
Expenditures	(2,697,888)
Net Transfers In/Out	-
Estimated Change in Working Capital	196,751
Estimated Ending Working Capital	\$ 555,987

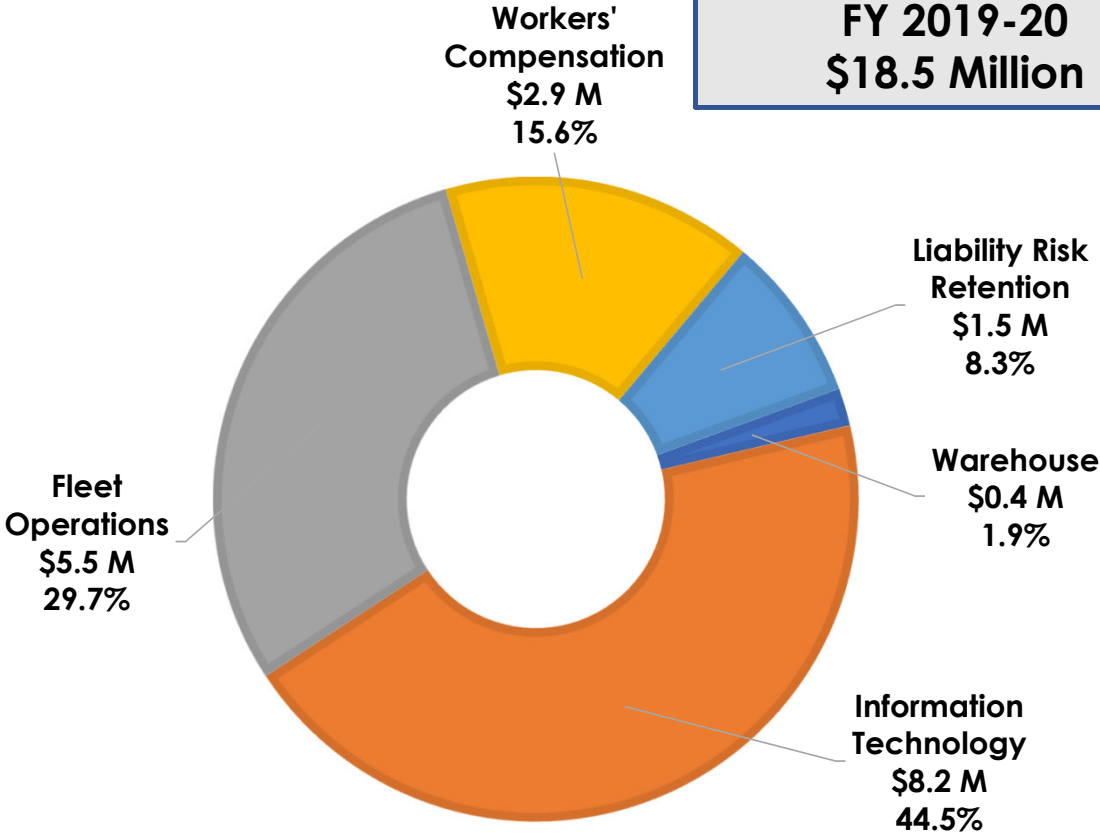
Expenditures – Proprietary – Internal Service Funds FY 2019-20 – Quality of Life/Service Enhancements

Category	Total
Community Services	
Broadcast System Operators - Increase Part Time Staffing	26,706
Community Services	26,706
Public Safety	
Storage and Replacement Cycle for Leverage Cameras	150,000
Public Safety	150,000
Utilities & Transportation	
Vehicle Replacement	1,553,421
Fleet Building Strobe Alarm System Installation	77,500
Warehouse Fencing for Lightpole Storage	7,800
Fleet Shop Equipment Maintenance and Inspections	5,300
Utilities & Transportation	1,644,021
Grand Total	\$ 1,820,727

Expenditures – Proprietary – Internal Service Funds

**Proposed
FY 2019-20
\$18.5 Million**

- ❖ 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



Expenditures – Internal Service Funds – Warehouse

- ❖ Warehouse
 - Provides services to internal customers, primarily Maintenance Services and the Department of Water and Power

Internal Service Funds - Warehouse	Warehouse Fund 680
Estimated Beginning Fund Balance	\$ -
Revenues	348,479
Expenditures	(348,479)
Net Transfers In/Out	-
Estimated Change in Fund Balance	-
Estimated Ending Fund Balance	\$ -

Expenditures – Internal Service Funds – Liability Risk

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

Internal Service Funds - Liability	Liability Risk Retention Fund 687
Estimated Beginning Fund Balance	\$ -
Revenues	1,594,069
Expenditures	(1,540,253)
Net Transfers In/Out	-
Estimated Change in Fund Balance	53,816
Estimated Ending Fund Balance	\$ 53,816

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.

Internal Service Funds - Workers' Comp	Workers' Compensation Fund 683
Estimated Beginning Fund Balance	\$ 2,251,639
Revenues	2,005,000
Expenditures	(2,890,157)
Net Transfers In/Out	-
Estimated Change in Fund Balance	(885,157)
Estimated Ending Fund Balance	\$ 1,366,482

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

Internal Service Funds - Fleet	Fleet Operations Fund 682
Estimated Beginning Fund Balance	\$ 4,598,958
Revenues	4,117,862
Expenditures	(5,502,387)
Net Transfers In/Out	-
Estimated Change in Fund Balance	(1,384,525)
Estimated Ending Fund Balance	\$ 3,214,433

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
- ❖ Radio/Communications Division moved from Maintenance Services to Information Technology during FY 2018-19

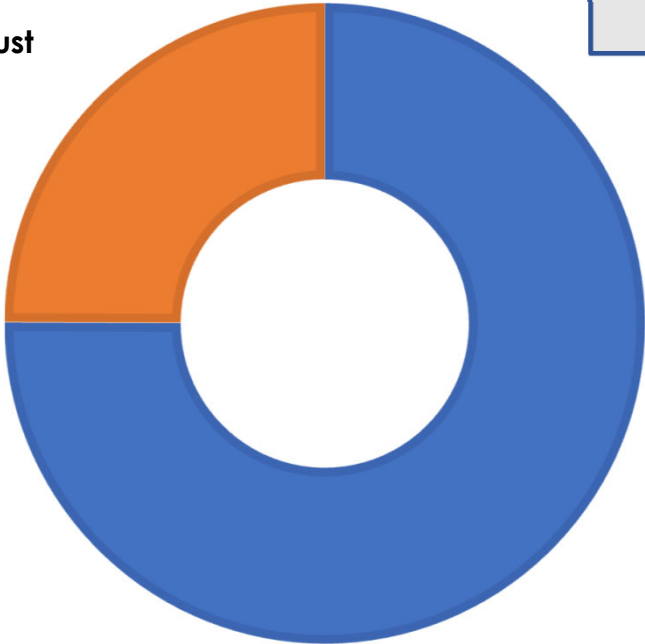
Internal Service Funds - Information Technology	Information Technology Fund 681
Estimated Beginning Fund Balance	\$ 759
Revenues	8,223,471
Expenditures	(8,224,230)
Net Transfers In/Out	-
Estimated Change in Fund Balance	(759)
Estimated Ending Fund Balance	\$ -

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
\$4.7 M
24.9%



Proposed
FY 2019-20
\$18.9 Million

Agency
\$14.2 M
75.1%



Next Steps

- ❖ **FY 2019-20 Budget Overview and Detail Review**
 - ❖ **City Manager's Proposed Budget Finalization June 7, 2019**
- ❖ **June 19, 2019 – Budget Adoption**
- ❖ **July 1, 2019 – Start of FY 2019-20**

QUESTIONS?



(951) 736-2371



Mitch.Lansdell@CoronaCA.gov



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