



# Budget Adoption FY 2019-20

## Fiscal Year 2019-20 & 2020-21

June 19, 2019

Mitch Lansdell, Acting City Manager

# Budget Process

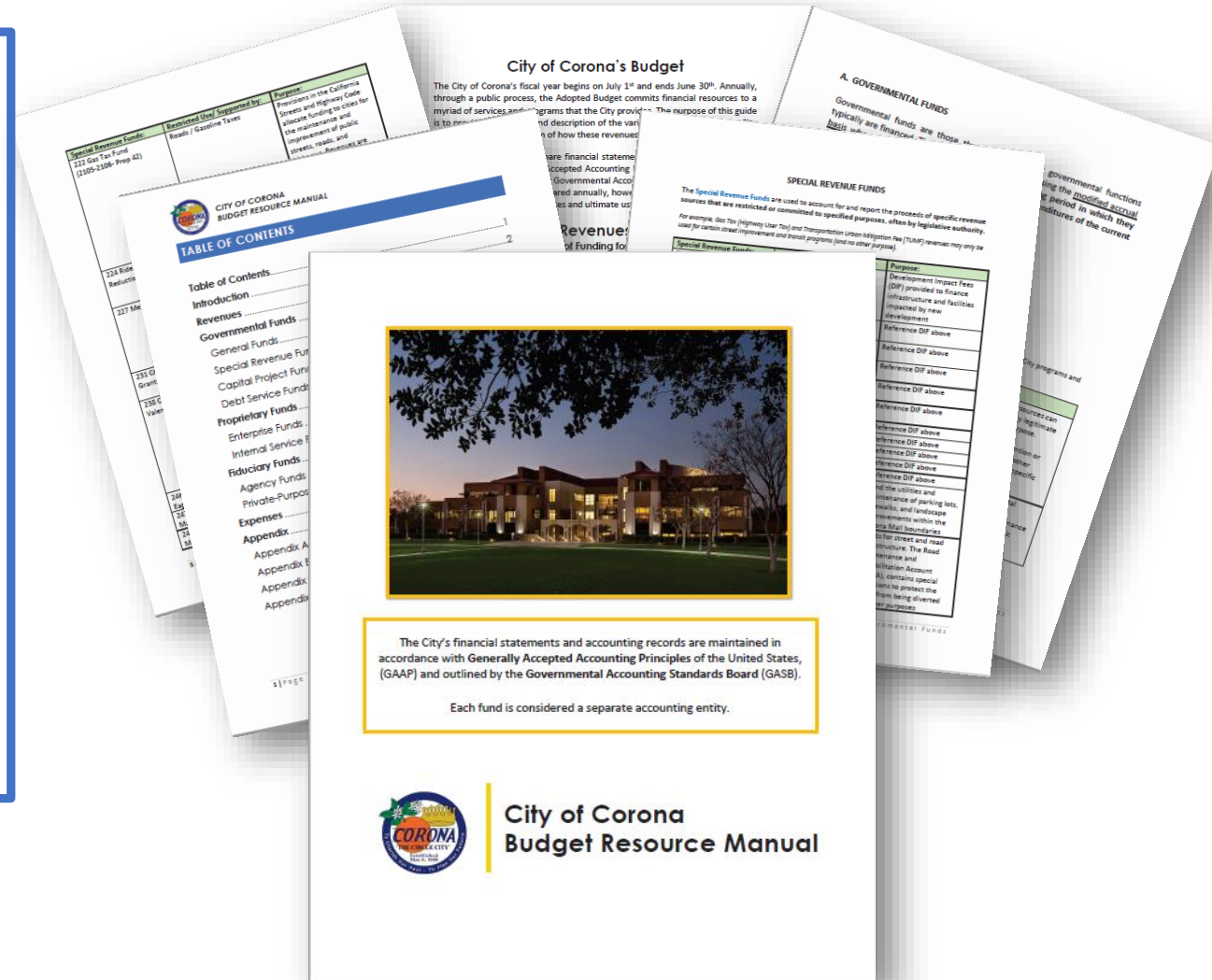
**Budget = Spending plan for money coming in and money going out**

- ❖ **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, Presentations and Proposed Budget Overview and Schedules

- ❖ Budget Resource Manual can be found on City's website at [www.CoronaCa.Gov/Businesses/Finance](http://www.CoronaCa.Gov/Businesses/Finance)
- ❖ Prior budget workshop presentations can be found on the City's website at [www.CoronaCa.Gov/Businesses/Finance](http://www.CoronaCa.Gov/Businesses/Finance)
- ❖ FY 2019-20 Proposed Budget Overview and Schedules can be found on the City's website at <https://www.coronaca.gov/government/departments-divisions/finance/budget-annual-reports>



# 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
- Parks Facilities and Amenities Inventory

## ❖ 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
- Trails Master Plan

## ❖ Community Services

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

## ❖ Public Safety & Emergency Response

- Four New Police Officers
- Reclassification of a Corporal to Sergeant
- 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

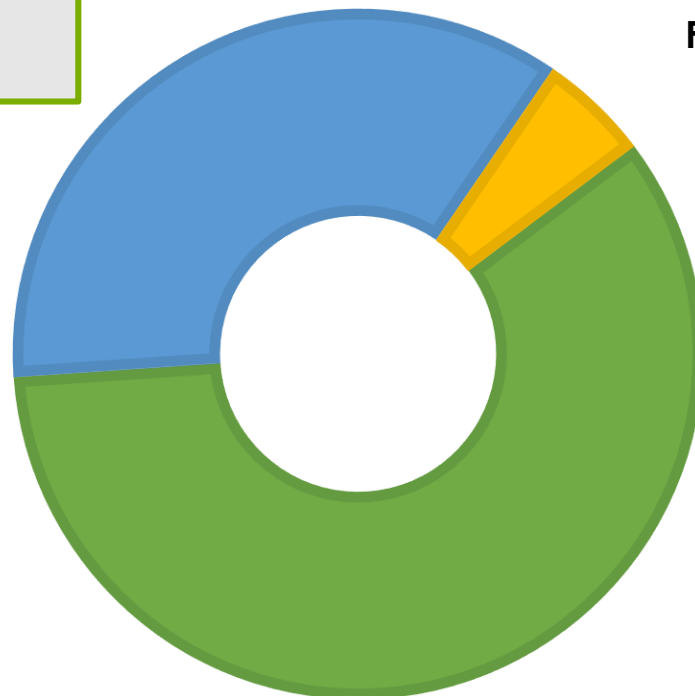
## ❖ Utilities & Transportation

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

# Revenue Estimates – All Funds – FY 2019-20

## Revenue Estimates FY 2019-20 \$365.0 Million

Proprietary or  
Business Type  
\$129.9 M  
35.6%



Fiduciary  
Funds  
\$18.9 M  
5.2%

Governmental  
Funds  
\$216.2 M  
59.2%

### Governmental Funds

General Fund	\$ 138,616,329
Special Revenue	34,511,041
Capital Projects	40,981,964
Debt Service	2,112,350
Subtotal	216,221,684

### Proprietary or Business Type

Enterprise	113,623,574
Internal Service	16,288,881
Subtotal	129,912,455

### Fiduciary Funds

Agency Funds	7,562,502
Private Purpose Trust	11,344,434
Subtotal	18,906,936

<b>Total</b>	<b>\$ 365,041,075</b>
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*Note: Final adopted numbers may change based on items approved through the end of FY 2018-19. Includes 06/19/19 recommended actions.*

# Proposed Expenditures – All Funds – FY 2019-20

## Governmental Funds

General Fund	\$ 139,300,823
Special Revenue	30,882,452
Capital Projects	2,367,305
Debt Service	2,112,350
Subtotal	174,662,930

## Proprietary or Business Type

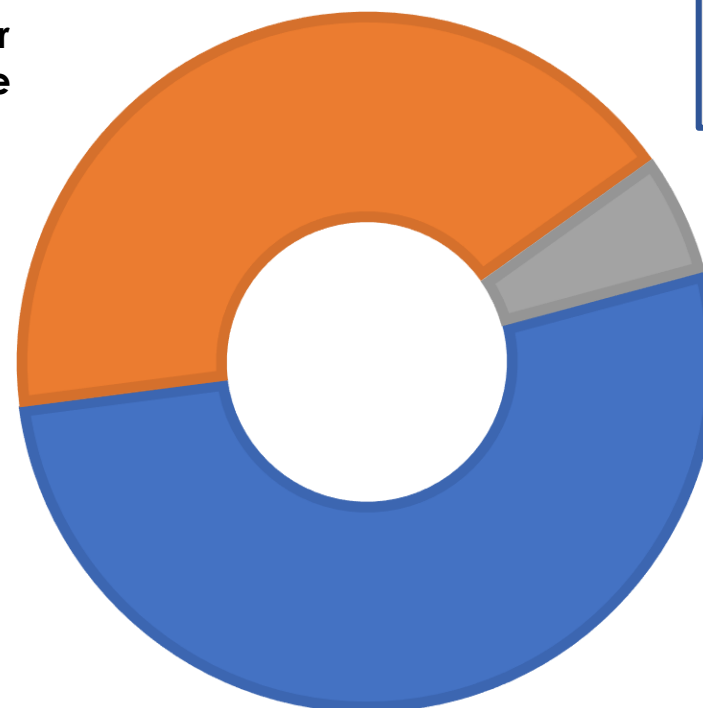
Enterprise	122,995,258
Internal Service	18,505,506
Subtotal	141,500,764

## Fiduciary Funds

Agency Funds	14,236,069
Private Purpose Trust	4,728,488
Subtotal	18,964,557

**Total** \$ 335,128,251

Proprietary or  
Business Type  
\$141.5 M  
42.2%



**Proposed  
FY 2019-20  
\$335.1 Million**

Fiduciary  
Funds  
\$19.0 M  
5.7%

Governmental  
Funds  
\$174.6 M  
52.1%

*Note: Final adopted numbers may change based on items approved through the end of FY 2018-19. Includes 06/19/19 recommended actions.*

# Proposed Position Count Citywide - FY 2019-20

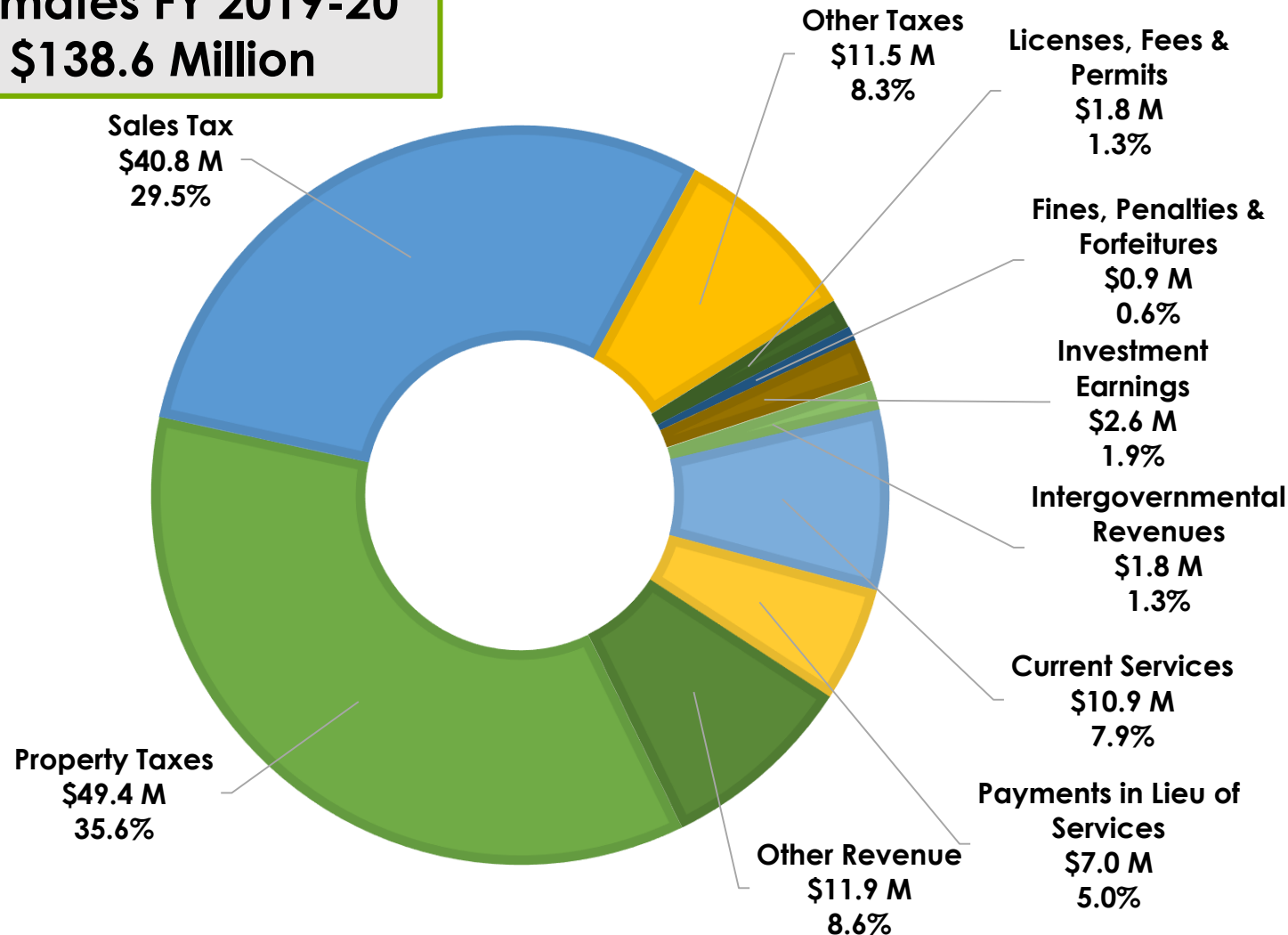
<i><b>Departments</b></i>	<b>FTE Authorized FY 2018-19</b>	<b>FTE Proposed FY 2019-20</b>	<b>Net Changes</b>
Elected Officials	6.00	6.00	-
Administrative Services	40.93	41.14	0.21
Community Development	22.14	22.14	-
Department of Water and Power	110.02	111.63	1.61
Fire	114.75	116.27	1.52
Information 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	-
<b>Totals</b>	<b>722.09</b>	<b>732.65</b>	<b>10.56</b>



# Governmental Funds

# Governmental – General Fund Revenue Estimates

**Estimates FY 2019-20**  
**\$138.6 Million**



## General Funds

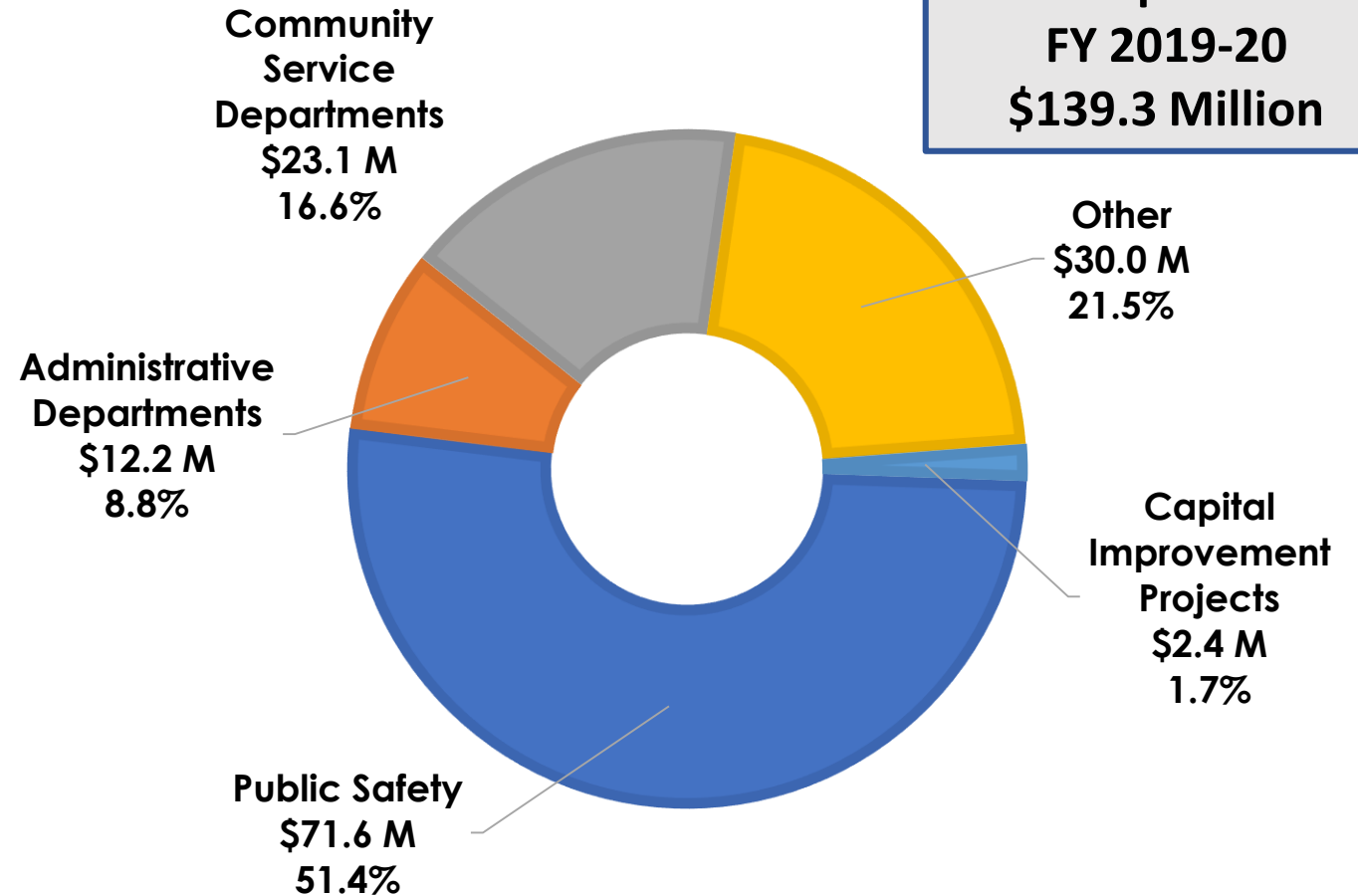
Property Taxes	\$ 49,388,441
Sales Tax	40,828,595
Other Taxes	11,545,850
Licenses, Fees & Permits	1,794,823
Fines, Penalties & Forfeitures	893,100
Investment Earnings	2,635,318
Intergovernmental Revenues	1,759,073
Current Services	10,901,037
Payments in Lieu of Services	7,000,574
Other Revenue	11,869,518

<b>Total</b>	<b>\$138,616,329</b>
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# Governmental – General Fund Expenditures

## General Fund

Administrative Services	\$ 6,389,140
Elected Officials	297,594
Legal & Risk Management	1,820,990
Management Services	3,700,483
Administrative Departments	12,208,207
Fire	25,484,724
Police	46,086,777
Public Safety	71,571,501
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	2,440,500
<b>Total</b>	<b>\$ 139,300,823</b>



# Expenditures – Governmental – General Fund

## FY 2019-20 Proposed by Department and Category

Department	Personnel Services	Contractual	Materials and Supplies	Utilities	Capital Improvements	Grand Total
Administrative Services	\$ 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	2,266,600	1,229,600	201,609	2,674	-	3,700,483
Subtotal Administrative Departments	9,455,722	2,233,630	514,031	4,824	-	12,208,207
Fire	24,143,092	226,700	1,070,632	44,300	-	25,484,724
Police	42,103,209	927,798	2,949,805	105,965	-	46,086,777
Subtotal Public Safety	66,246,301	1,154,498	4,020,437	150,265	-	71,571,501
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	-	-	-	-	2,440,500	2,440,500
<b>Grand Total</b>	<b>\$ 103,105,133</b>	<b>\$ 8,575,153</b>	<b>\$ 21,528,285</b>	<b>\$ 3,651,752</b>	<b>\$ 2,440,500</b>	<b>\$ 139,300,823</b>
% of Total	74.0%	6.2%	15.5%	2.6%	1.7%	

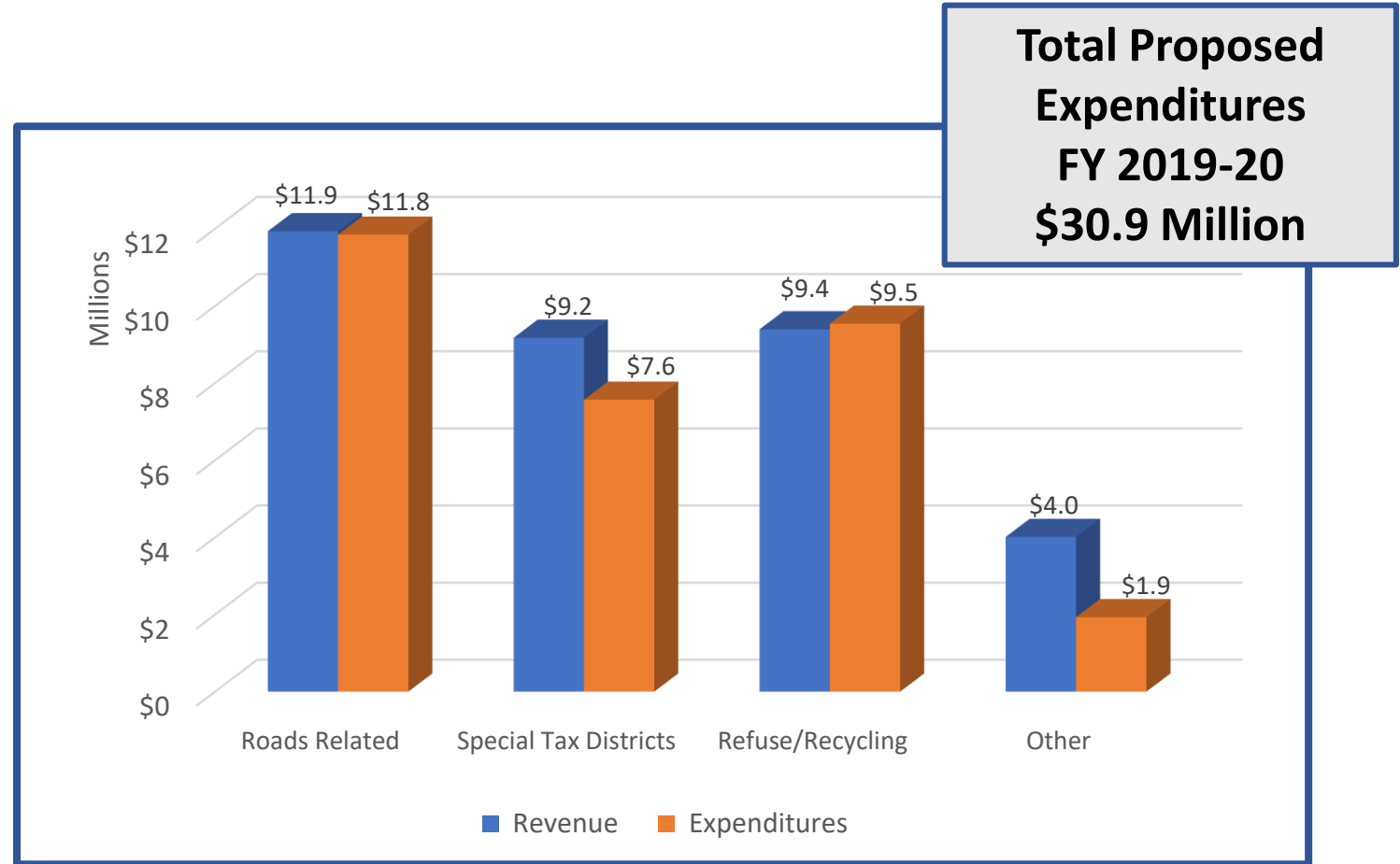
# General Fund Financial Forecast

<i>Description</i>	<i>Adopted 2018-19</i>	<i>Mid Year 2018-19</i>	<i>Proposed 2019-20</i>	<i>Forecast 2020-21</i>	<i>Forecast 2021-22</i>	<i>Forecast 2022-23</i>	<i>Forecast 2023-24</i>
Revenues	\$ 136,104,393	\$ 138,644,530	\$ 138,616,329	\$ 141,162,721	\$ 143,886,252	\$ 146,731,959	\$ 149,498,376
Personnel Expenditures	(94,927,686)	(95,781,746)	(97,144,787)	(99,300,858)	(100,512,228)	(102,163,111)	(103,532,222)
Additional Pension Liability Contributions	(6,000,000)	(6,000,000)	(6,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	-
Operating Expenditures	(27,081,016)	(31,704,216)	(29,506,216)	(30,570,614)	(31,386,213)	(31,933,853)	(32,084,053)
Debt Service / Principal Payments	(4,257,373)	(4,257,373)	(4,248,974)	(4,142,874)	(4,244,772)	(4,249,372)	(4,251,572)
Capital Improvement Projects	(4,574,042)	(4,843,326)	(2,440,500)	(4,119,660)	(3,000,000)	(3,000,000)	(3,000,000)
Net Transfers	1,338,593	1,414,561	1,504,129	1,080,147	1,104,265	1,128,959	1,153,958
Plus Funding from City Equipment Reserve		3,469,427					
Change in Fund Balance	\$ 602,869	\$ 941,857	\$ 779,981	\$ 108,862	\$ 1,847,304	\$ 2,514,582	\$ 7,784,487



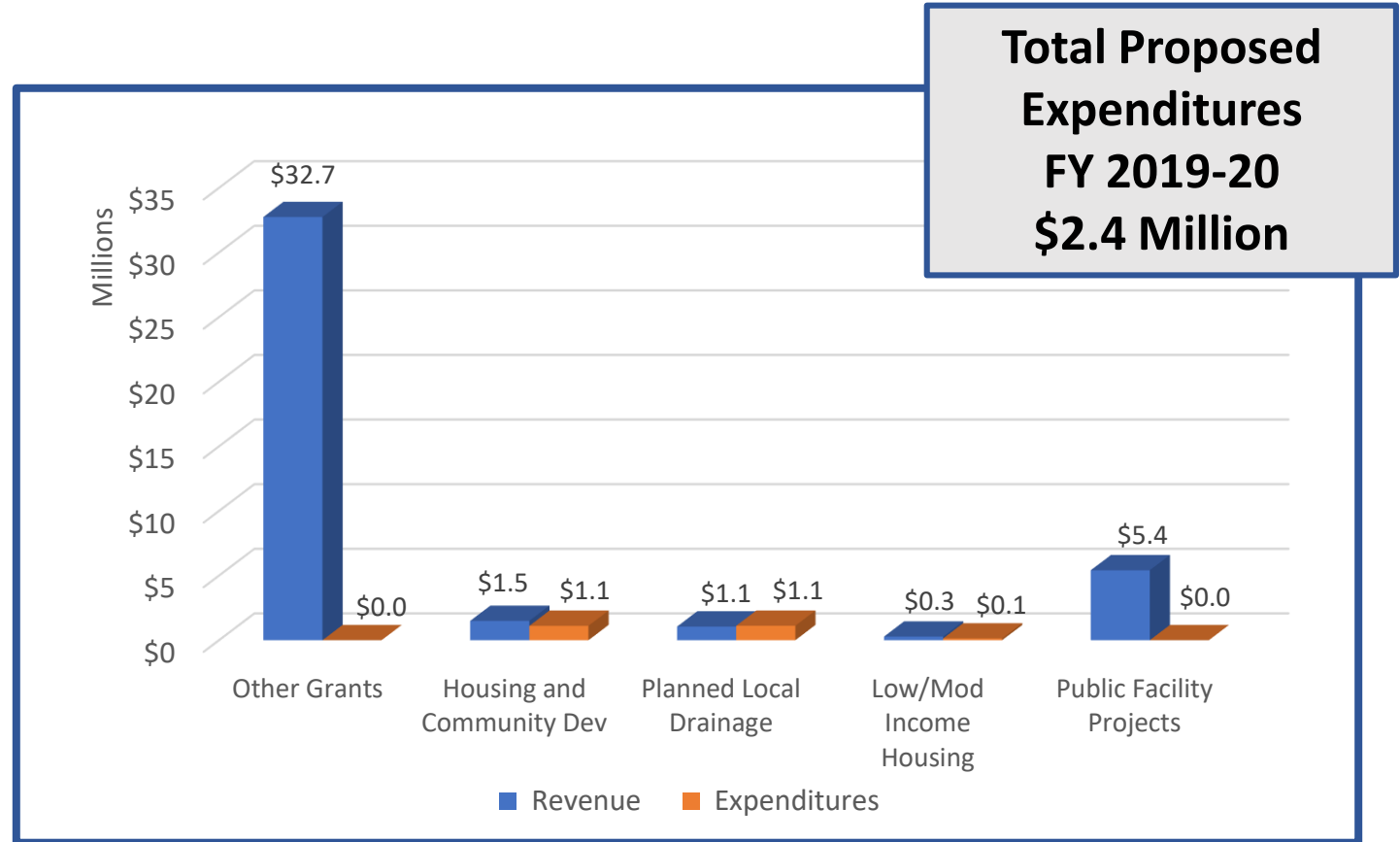
# Governmental – Special Revenue Funds Revenues and Expenditures

- ❖ 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



# Governmental – Capital Project Funds Revenues and Expenditures

- ❖ 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
  - Public Facility Projects
  - Other Grants

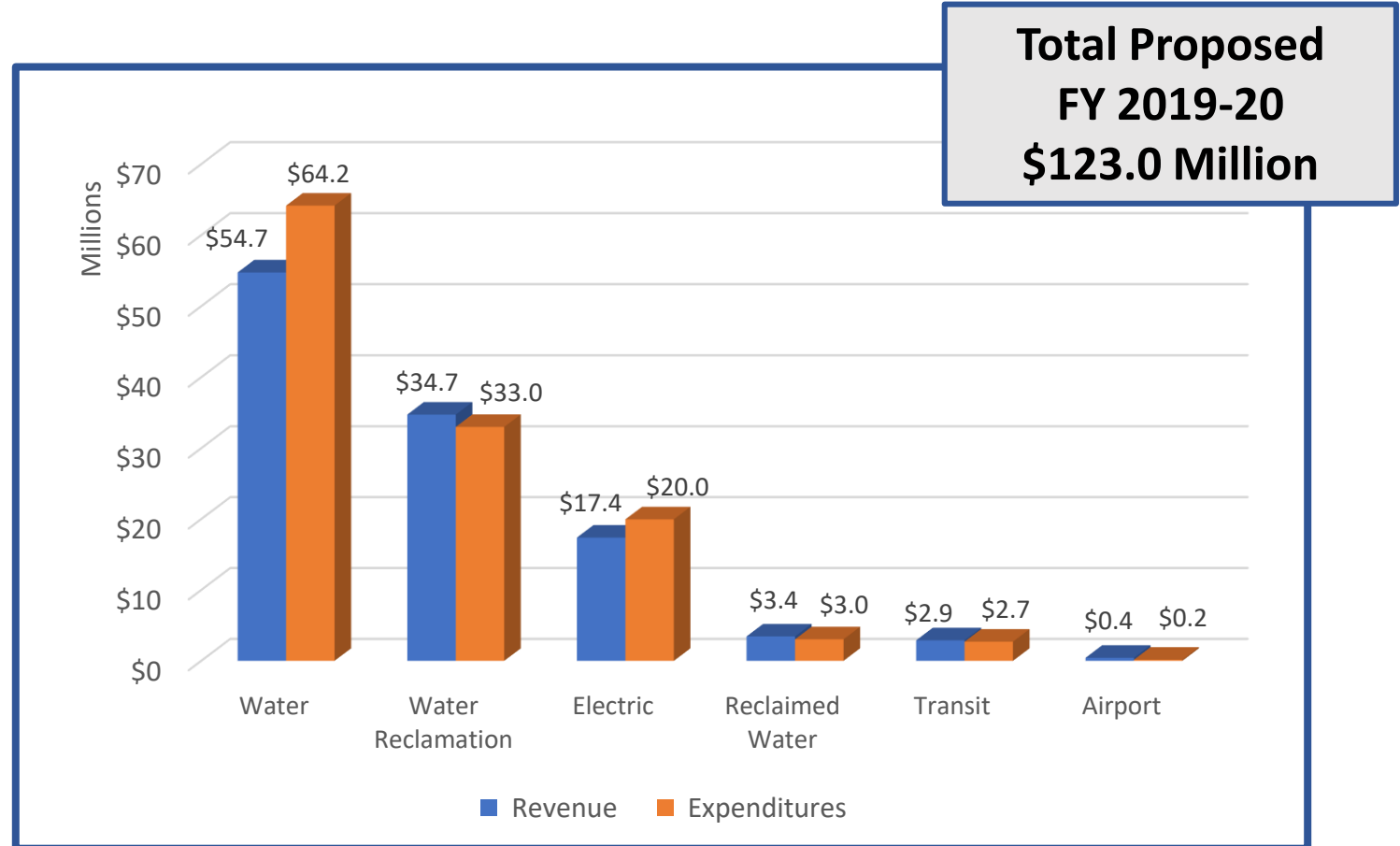


Other Grants and Public Facility Projects: FY 2019-20 revenue includes estimated funding, reimbursements, and developer contributions for capital improvement projects, primarily from the Public Works Grants/Agreements Fund 243 and TUMF (Transportation Uniform Mitigation Fee) Funds 478 and 479

# Proprietary Funds

# Proprietary – Enterprise Funds Revenues and Expenditures

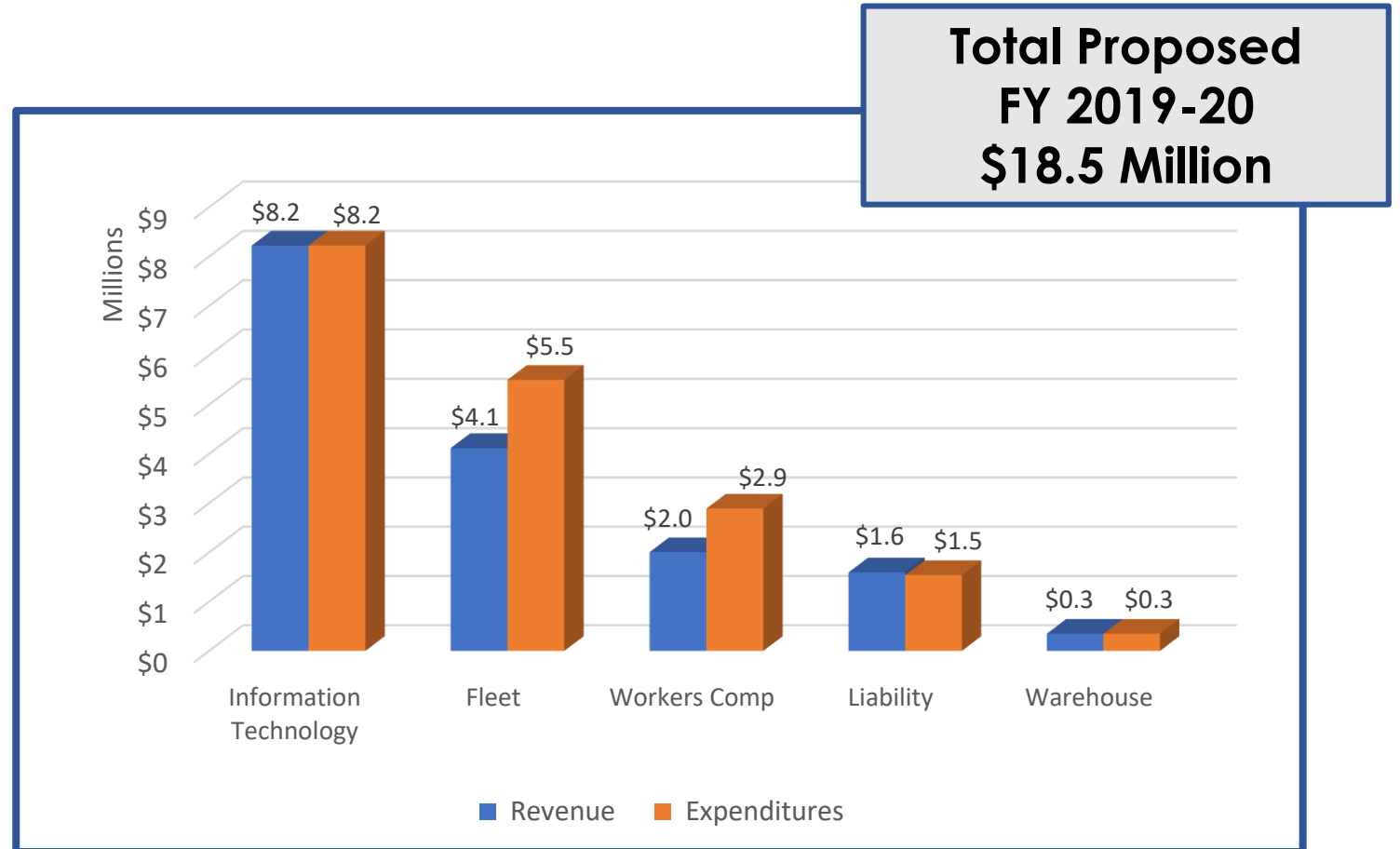
- ❖ Self-supporting activities that are supported by rates and/or fees. May also include grants or reimbursements from other government agencies.
- ❖ Enterprise Funds
  - Water
  - Reclaimed Water
  - Water Reclamation
  - Electric
  - Airport
  - Transit Services



Expenditures over revenue includes use of existing fund balance, or working capital

# Proprietary – Internal Service Funds Revenues and Expenditures

- ❖ Funds to account for departments or functions that provide services to other City departments
- ❖ These separate accounting entities, 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

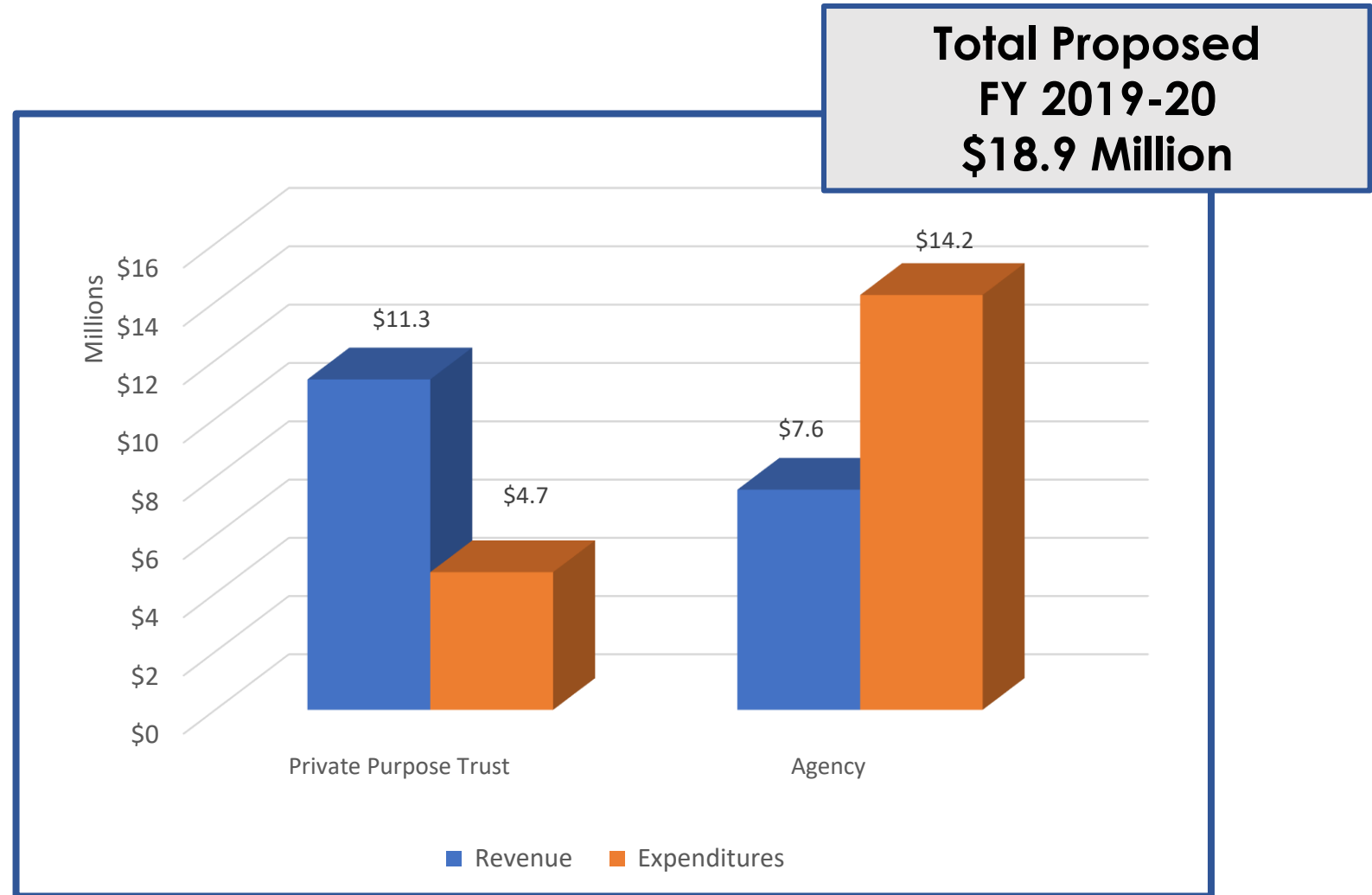




# Fiduciary Funds

# Fiduciary Funds Revenues and Expenditures

- ❖ 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
- ❖ Agency Funds – Six bonds are maturing in FY 2019-20 and FY 2020-21. Reserves utilized to pay bond principal, interest, and associated costs for the final years.



# QUESTIONS?

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