



Legislation Details (With Text)

**File #:** 19-0599      **Version:** 1      **Name:**  
**Type:** Budgetary      **Status:** Passed  
**File created:** 6/12/2019      **In control:** City Council  
**On agenda:** 6/19/2019      **Final action:** 6/19/2019  
**Title:** City Council and Corona Utility Authority consideration of actions to amend the Fiscal Year 2018-19 budget

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Staff Report

Date	Ver.	Action By	Action	Result
6/19/2019	1	City Council	accepted	
6/19/2019	1	City Council	accepted	Pass

**AGENDA REPORT  
REQUEST FOR CITY COUNCIL AND  
CORONA UTILITY AUTHORITY ACTION**

**DATE:** 06/19/2019

**TO:** Honorable Mayor and City Council Members  
Honorable President and Board Members

**FROM:** Administrative Services Department, Information Technology Department,  
Maintenance Services Department, Public Works Department, and  
Department of Water and Power

**SUBJECT:**  
City Council and Corona Utility Authority consideration of actions to amend the Fiscal Year 2018-19 budget

**RECOMMENDED ACTION:**

That the:

1. City Council authorize the Airport Fund 275 to pay the remaining balance of the Flood Wall Loan, totaling \$115,000, to the General Fund 110 for June 30, 2019.
2. City Council approve the following Fiscal Year 2018-19 budget adjustments for the Maintenance Services' Department operating budget:

- a. Appropriate \$26,968 from the Airport Fund 275 for additional clearing and transitional surface maintenance costs.
  - b. Appropriate \$13,633 from the Historic Civic Center Fund 232 for roof repairs.
  - c. Appropriate \$51,294 from the LMD 84-2, Zone 10 Fund 460 for activities related to the mudslides in the Canyon Fire burn scar area.
  - d. Appropriate \$20,962 from the LMD 84-2, Zone 15 Fund 462 for increased landscape costs.
  - e. Appropriate \$248 from the CFD 2016-3, Zone 3 Dollar Self Fund 258 for additional professional and contractual service costs.
  - f. Appropriate \$1,028 from the CFD 2016-3, Zone 4 515 S Promenade Fund 259 for additional professional and contractual service costs.
3. City Council and Corona Utility Authority authorize appropriations totaling \$5,232 in Fiscal Year 2018-19 based on the updated cost allocation plan: \$438 in the Library Facilities Fee Fund 206, \$125 in the CFD 2016-2 Terrassa Special Tax Fund 255, \$130 in the CFD 2016-3 Zone 2 Boardwalk Fund 257, \$11 in the CFD 2016-3 Zone 3 Dollar Self Fund 258, \$30 in the CFD 2016-3 Zone 4 515 S Promenade Fund 259, \$2,509 in the Water Reclamation Capacity Fund 440, \$385 in the LMD 84-2 Zone 15 Fund 462, \$521 in the LMD 84-2 Zone 17 Fund 463, and \$1,083 in the LMD 84-2 Zone 18 Fund 464.
4. City Council authorize the transfer of funds from the Information Technology Department's operating budget, Information Technology Fund 681, to the following capital improvement projects for June 30, 2019:
- a. Transfer \$400,000 to a new capital improvement project titled VoIP Phone Service.
  - b. Transfer \$150,000 to the Business Process Management Project 7275.
  - c. Transfer \$150,000 to a new capital improvement project titled Enterprise Power Backup and Storage.
  - d. Transfer \$185,000 to a new capital improvement project titled Budget Management Software.
  - e. Transfer \$98,860 to a new capital improvement project titled Fire Incident Report Writing Software.
5. City Council authorize the following capital improvement project budgetary adjustments for Fiscal Year 2018-19:
- a. Close the Armory Renovations Project 71690, currently budgeted with \$100,000 in the General Fund and \$61,295.81 in the Public Meeting Facilities Fund 215.
  - b. Appropriate \$30,000 in the Public Meeting Facilities Fund 215 and \$30,000 in the Parks and Open Space Fund 217 to a new capital improvement project titled Parks Facilities and Amenities Inventory.
  - c. Appropriate \$33,000 in the General Fund to a new capital improvement project titled Trails Master Plan.
  - d. Appropriate \$35,000 in the General Fund to a new capital improvement project titled Prop 68 City Park Improvements.
  - e. Appropriate \$6,000 to a new capital improvement project titled Fresno Canyon Trailhead Improvements in the Park Development Fund 288.
6. City Council and Corona Utility Authority approve the following Fiscal Year 2018-19 budget adjustments for capital improvement projects related to the Alcoa Dike Project:
- a. Appropriate \$15,000 to the Rincon Irrigation Pipe Abandonment Project 7205 in the

General Fund 110.

- b. Appropriate \$15,000 to the Butterfield/Smith Storm Drain Drainage Ditch Abandonment Project 7205 in the Measure A Fund 227.
  - c. Appropriate \$15,000 to the Abandonment and Relocation of Various Sewer Lines Project 7205 in the Water Reclamation Utility Fund 572.
  - d. Appropriate \$5,000 to the Auburndale Storm Drain Line Relocation Project 7205 in the Reimbursement Grants Fund 480 and increase revenue estimates by the same amount.
  - e. Appropriate \$5,000 to the Auburndale Street Road Relocation Project 7205 in the Reimbursement Grants Fund 480 and increase revenue estimates by the same amount.
  - f. Appropriate \$5,000 to the Rincon Storm Drain Line Relocation Project 7205 in the Reimbursement Grants Fund 480 and increase revenue estimates by the same amount.
  - g. Appropriate \$5,000 to the Rincon Street Road Relocation Project 7205 in the Reimbursement Grants Fund 480 and increase revenue estimates by the same amount.
  - h. Appropriate \$600,000 to the Alcoa Reclaimed Water Effluent Relocation and Pipe Removal Project 7272 in the Water Reclamation Utility Fund 572. Reduce the budget in the Alcoa Reclaimed Water Effluent Relocation and Pipe Removal Project 7272 by \$600,000 in the Reclaimed Water Utility Fund 567.
  - i. Appropriate \$25,000 to the Crossing Dike CML-TW Water Line Protection in Place Project 7205 in the Water Utility Grant/Agreement Fund 571 and increase revenue estimates by the same amount.
  - j. Appropriate \$350,000 to the Crossing Dike Auburndale Sewer Line Protection in Place Project 7205 in the Water Reclamation Utility Fund 572.
  - k. Appropriate \$25,000 to the Crossing Dike VCP Sewer Line Protection in Place Project 7205 in the Water Reclamation Utility Grant/Agreement Fund 573 and increase revenue estimates by the same amount.
7. City Council and Corona Utility Authority approve the following Fiscal Year 2018-19 budget adjustments for utility related capital improvement projects:
- a. Appropriate \$110,000 to the Hayden and Howe Street Waterline Replacement Project 7249 in the Water Utility Fund 570.
  - b. Appropriate \$152,659 to the Western Riverside County Regional Wastewater Authority (WRCRWA) Reclaimed Waterline Project 6971 (\$114,235 in the Reclaimed Water Utility Fund 567 and \$38,424 in the Water Utility Grant Fund/Agreement Fund 571). Reduce the budget in the Lincoln Avenue Reclaimed Waterline Project 7150 by \$99,601 (\$74,640 Fund 567 and \$24,961 Fund 571) and reduce the budget in the Old Temescal Road Reclaimed Waterline Project 7037 by \$53,058 (\$39,595 Fund 567 and \$13,463 Fund 571).
  - c. Create a new capital improvement project titled Sustainable Groundwater Planning Grant. Appropriate \$251,638 from the Water Utility Fund 570. Appropriate \$732,338 from the Water Utility Grant/Agreement Fund 571 and increase Fund 571 revenue estimates by the same amount.
  - d. Appropriate \$6,000 to the Development Meters Project 7231 in the Reclaimed Water Utility Fund 567. Reduce the budget in the Development Meters Project 7231 by \$6,000 in the Water Utility Fund 570.
  - e. Appropriate \$40,000 to the Meter Replacement Project 7187 in the Water Utility Fund

570.

### **ANALYSIS:**

Upon review of the current budget, the following actions items are recommended budgetary adjustments for Fiscal Year 2018-19:

#### Action #1 - Airport Flood Wall Loan

In 1998, an interfund loan was initiated for \$400,000 between the Airport Fund and the General Fund for the construction of the Corona Airport Flood Wall Project. The repayment was to be principal only, with the General Fund foregoing any interest to share in the support of the airport activities. The repayment plan was \$15,000 per fiscal year. The current outstanding loan balance is \$115,000. As the airport fund has a healthy estimated working capital, staff recommends repayment of the loan in full, for June 30, 2019, to extinguish the outstanding obligation.

#### Action #2 - Recommended actions for the Maintenance Services' operating budget

- Funding of \$26,968 is recommended for the Airport operations. This is for unanticipated items in the budget, including Runway Protection Zone (RPZ) clearing and transitional surface maintenance costs, additional weed clearing projects, and related insurance costs. The costs were higher than anticipated because clearing was not completed in the previous two years due to heavy rains in Fiscal Year 2016-17 and fires in Fiscal Year 2017-18.
- Funding of \$13,633 is recommended in the Historic Civic Center Fund 232. The additional funds are for unforeseen emergency roof repairs required on the Historic Civic Center building.
- Funding of \$51,294 is recommended in the LMD 84-2 Zone 10 area for activities related to the mudslides in the Canyon Fire burn scar area.
- Funding of \$20,962 is recommended in the LMD 84-2 Zone 15 area for increased landscape maintenance costs when this area was recently taken out to bid.
- Funding of \$248 recommend in the CFD 201-3 Zone 3 Dollar Self Fund and \$1,028 in the CFD 2016-3 Zone 4 515 S Promenade Fund for additional professional and contractual service costs.

#### Action #3 - Budget adjustments related to the Cost Allocation Plan

The Cost Allocation Plan (CAP) is used to identify, value, and distribute indirect costs across City services. The CAP fairly and proportionately allocates the indirect costs that each program, project or activity should bear. The indirect costs are commonly referred to as 'City overhead' or administrative expenses. Examples of indirect cost functions include human resources, finance, and legal/risk management.

In Fiscal Year 2018-19, the City contracted with a new vendor, MGT Consulting, to prepare the City's CAP. The vendor did a thorough review of current processes and statistics being used to prepare the CAP. They also reviewed the relationship between indirect costs and costs included in the fee study to ensure there wasn't any overlap of activities.

Based on the final report, there were multiple increases and decreases, by fund. The majority of the CAP changes can be addressed within current appropriations. The funds in the following table will need a budgetary increase to contribute their share of CAP to the General Fund 110. The General Fund revenue estimates for CAP have already been adjusted during the budget process.

AMOUNT	FUND
\$ 438	Library Facilities Fee Fund 206
125	CFD 2016-2 Terrassa Special Tax Fund 255
130	CFD 2016-3 Zone 2 Boardwalk Fund 257
11	CFD 2016-3 Zone 3 Dollar Self Fund 258
30	CFD 2016-3 Zone 4 515 S Promenade Fund 259
2,509	Water Reclamation Capacity Fund 440
385	LMD 84-2 Zone 15 Fund 462
521	LMD 84-2 Zone 17 Fund 463
1,083	LMD 8402 Zone 18 Fund 464
<b>\$5,232</b>	<b>TOTAL</b>

Action #4 - Budget adjustments for capital improvement projects (CIP) in the Information Technology Fund 681

The Information Technology Fund 681 is a new internal service fund established in Fiscal Year 2018-19. There were multiple projects included in the operating budget that are being recommended to transfer to capital improvement projects as the project timeline extends beyond one fiscal year:

- Transfer \$400,000 to a new CIP titled VoIP Phone Service. The project will involve the design, build and implementation of a new hosted Voice Over Internet Protocol phone system for the City. This will allow the City’s phone system to have high availability in the case of a disaster as the new VOIP system will only require an internet connection to function and will continue to work even if our infrastructure is down. The new VOIP system also has additional functionality and security which allow for more call center and call handling options and will provide opportunities for integration with other core systems. This system is currently being piloted in multiple departments.
- Transfer \$150,000 to the Business Process Management Project 7275. This project will help fund a consultant to use the Six Sigma DMAIC approach of making the organization more effective and efficient. This is done through the following methodology steps: Business Process Mapping; Business Process Improvement, Optimization and/or Reengineering; Continuous Improvement. Through Business Process Mapping, the consultant would work one-on-one with various function areas and individuals at the City of Corona to outline strategy, map processes, gather requirements and KPIs, validate findings and identify process improvement opportunities. This project will not only focus on technology gaps and enhancements, but will also provide a better understanding of gaps in processes and provide opportunities to find and reduce inefficiencies. This project currently exists on multiple utility funding sources.
- Transfer \$150,000 to a new CIP titled Enterprise Backup and Storage. This project will refresh the City’s aging data storage systems and Uninterruptable Power Supply systems both of which are nearing end of support. These systems are elementary in keeping the network running and ensuring data is available.
- Transfer \$185,000 to a new CIP titled Budget Management Software. The project will involve the implementation of a budgeting tool that will make the budgeting process and budget document development more efficient, reducing processing time and minimizing room for error.
- Transfer \$98,860 to a new CIP titled Fire Incident Report Writing Software. Purchase,

implementation, and training of new cloud-based incident report writing software. New system will improve report writing capabilities and accessibility from mobile devices.

Action #5 - Budget adjustments for various non-utility capital improvement projects (CIP)

- Close the Armory Renovations Project 7169 in the General Fund and the Public Meeting Facilities Fund 215. A portion of the budget will be re-appropriated as noted in the following bullet points.
- Create a new capital improvement project titled Parks Facilities and Amenities Inventory. The project will provide funding for a comprehensive inventory of park locations, facilities, and amenities throughout the City. Funding for the project will come from two development impact funds, \$30,000 from the Public Meeting Facilities Fund 215 and \$30,000 from the Parks and Open Space Fund 217.
- Create a new capital improvement project titled Trails Master Plan. This project will be funded with \$33,000 in the General Fund and will provide funding to prepare a master plan of trails within the City of Corona and Corona's sphere of influence.
- Create a new capital improvement project titled Prop 68 City Park Improvements. The project will be budgeted with \$35,000 in the General Fund. The funding will be used to prepare materials for public information meetings to determine design elements for the Prop 68 grant application. The costs will also include the preparation of graphics and design plans for the purpose of submitting the grant application.
- Create a new capital improvement project titled Fresno Canyon Trailhead Improvements. The project will be funded with \$6,000 in the Park Development Fund 288. The project will install a Big Belly trash can, signage, and pet waste bags at the Fresno Canyon Trailhead. While the current fund balance in the Park Development Fund is in a negative position, there are specific funds set aside in a reserve for Fresno Canyon Park.

Action #6 - Budget adjustments for capital improvement projects (CIP) related to the Alcoa Dike Project

- Appropriate \$15,000 to the Rincon Irrigation Pipe Abandonment Project 7205 in the General Fund 110. The project will cover costs related to the abandonment of a 12-inch concrete irrigation pipe at Rincon as required for the Alcoa Dike Project.
- Appropriate \$15,000 to the Butterfield/Smith Storm Drain Drainage Ditch Abandonment Project 7205 in the Measure A Fund 227. The funding will account for the abandonment of a 60" x 12" RCP storm drain drainage ditch as required by the Alcoa Dike Project.
- Appropriate \$15,000 to the Abandonment and Relocation of Various Sewer Lines Project 7205 in the Water Reclamation Utility Fund 572. The project will include the abandonment or relocation of several sewer lines as required by the Alcoa Dike Project.
- Appropriate \$5,000 to the Auburndale Storm Drain Line Relocation Project 7205 in the Reimbursement Grants Fund 480 and increase revenue estimates by the same amount. The project will account for the City's time related to the relocation of a 42-inch storm drain line at Auburndale as required by the Alcoa Dike Project. The activity will be reimbursed by the Orange County Flood Control District.
- Appropriate \$5,000 to the Auburndale Street Road Relocation Project 7205 in the Reimbursement Grants Fund 480 and increase revenue estimates by the same amount. The activity will include the City's time related to the relocation of a portion of Auburndale Street as required by the Alcoa Dike Project. The work will be reimbursed by the Orange County Flood Control District.

- Appropriate \$5,000 to the Rincon Storm Drain Line Relocation Project 7205 in the Reimbursement Grants Fund 480 and increase revenue estimates by the same amount. The project will include the City's time related to the relocation of a 24" x 40" storm drain line at Rincon as required for the Alcoa Dike Project. This will work be reimbursed by the Orange County Flood Control District.
- Appropriate \$5,000 to the Rincon Street Road Relocation Project 7205 in the Reimbursement Grants Fund 480 and increase revenue estimates by the same amount. The project will account for the City's time related to the relocation of a portion of Rincon Street as required for the Alcoa Dike Project. This will work be reimbursed by the Orange County Flood Control District.
- Appropriate \$600,000 to the Alcoa Reclaimed Water Effluent Relocation and Pipe Removal Project 7272 in the Water Reclamation Utility Fund 572. Decrease the budget by \$600,000 for the Alcoa Reclaimed Water Effluent Relocation and Pipe Removal Project 7272 in the Reclaimed Water Utility Fund 567. This change will correct the funding source for the project activities.
- Appropriate \$25,000 to the Crossing Dike CML-TW Water Line Protection in Place Project 7205 in the Water Utility Grant/Agreement Fund 571 and increase revenue estimates by the same amount. This project will account for the City's time and inspection costs related to the protection of the Crossing Dike CML-TW 12-inch water line in place as required for the Alcoa Dike Project. This activity will be reimbursed by the Orange County Flood Control District.
- Appropriate \$350,000 to the Crossing Dike Auburndale Sewer Line Protection in Place Project 7205 in the Water Reclamation Utility Fund 572. The activity will include protection of the Crossing Dike Auburndale sewer line by installing a new casing around the line as required for the Alcoa Dike Project.
- Appropriate \$25,000 to the Crossing Dike VCP Sewer Line Protection in Place Project 7205 in the Water Reclamation Utility Grant/Agreement Fund 573 and increase revenue estimates by the same amount. The project will account for the City's time and inspection costs related to the protection of the Crossing Dike VCP 18-inch sewer line in place as required for the Alcoa Dike Project. The activity will be reimbursed by the Orange County Flood Control District.

Action #7 - Budget adjustments for utility related capital improvement projects (CIP)

- Appropriate \$110,000 to the Hayden and Howe Street Waterline Replacement Project 7249 in the Water Utility Fund 570. The additional funding is needed for higher construction costs, additional inspections, and soil testing.
- Appropriate a total of \$152,659 to the Western Riverside County Regional Wastewater Authority (WRCRWA) Reclaimed Waterline Project 6971 (\$114,235 in the Reclaimed Water Utility Fund 567 and \$38,424 in the Water Utility Grant Fund/Agreement Fund 571). The funding is for a feasibility study and Environmental Impact Report (EIR) required for the Title XVI grant.
  - Reduce the budget in the Lincoln Avenue Reclaimed Waterline Project 7150 by \$99,601 (\$74,640 in Fund 567 and \$24,961 Fund 571) and reduce the budget in the Old Temescal Road Reclaimed Waterline Project 7037 by \$53,058 (\$39,595 Fund 567 and \$13,463 Fund 571). The reduction in funding in the Lincoln and Old Temescal projects is warranted as the design is almost complete and costs have come in lower than anticipated. This savings will be used to offset the cost of the feasibility study and EIR referenced above.
- Create a new CIP titled Sustainable Groundwater Planning Grant. Appropriate \$251,638 from the Water Utility Fund 570. Appropriate \$732,338 in the Water Utility Grant/Agreements Fund

571 and increase revenue estimates by the same amount. The Proposition 1 Sustainable Groundwater Planning Grant was awarded by the Department of Water Resources of the State of California for the development of a Groundwater Sustainability Plan for the Upper Santa Ana Valley - Temescal Groundwater Subbasin. The City Council authorized the Department of Water and Power to apply for this grant on November 1, 2017 (Resolution No. 2017-108). The grant agreement was executed on November 9, 2018 and this action will appropriate both the grant award of \$732,338 and the required local match of \$251,638.

- Appropriate \$6,000 to the Development Meters Project 7231 in the Reclaimed Water Utility Fund 567. Decrease the budget for the same project in the Water Utility Fund 570. The changes will establish the funding to account for the reclaimed water development meters.
- Appropriate \$40,000 to the Meter Replacement Project 7187 in the Water Utility Fund 570. The Meter Replacement Project funds the replacement of broken and aging meters throughout the fiscal year. The Department of Water and Power plans to replace approximately 4,400 meters per year. Meter costs vary by meter size from approximately \$300 to \$2,000 per meter. Budget is based on an average cost per meter, but costs for the year can vary based on which meters are replaced. In fiscal year 18/19, staff was required to replace more high cost meters than anticipated, which resulted in a higher overall cost for the year.

**COMMITTEE ACTION:**

Not applicable

**STRATEGIC PLAN:**

Not applicable.

**FISCAL IMPACT:**

Recommended actions #1-#7 are fiscal year end budget adjustments for Fiscal Year 2018-19. The fund balances and/or working capital for the impacted funds are shown below:

**Estimated General Fund Revenue Over Expenditures FY 2018-19**

<b>GENERAL FUND</b>	
Budget Workshop May 23, 2018 - Estimated Revenue Over Expenditures	\$ 6,626,911
Previously approved budget adjustments (net)* - includes revised revenue projections as presented at the Study Session on March 26, 2019	(5,788,421)
Current Estimated Revenue Over Expenditures	838,490
Transfer In - Airport Flood Wall Remaining Balance	100,000
Reduce Appropriation - Close Armory Renovations Project (7169)	100,000
Appropriation - New CIP, Trails Master Plan	(33,000)
Appropriation - New CIP, Prop 68 City Park Improvements	(35,000)
Appropriation - Rincon Irrigation Pipe Abandonment Project (7205)	(15,000)
Appropriation - HCC Roof Repairs	(13,633)
<b>Revised Estimated Revenue Over Expenditures</b>	<b>\$ 941,857</b>
Budget Balancing Measures Reserve - Actual 6/30/18	25,182,735
Estimated FY 2018-19 Change in Budget Balancing Measures	941,857
<b>Budget Balancing Measures Reserve - Estimated Balance 06/30/19</b>	<b>\$ 26,124,592</b>

\* Approved through Council Action or other operational process.

**Other Funding Sources FY 2018-19**

Funds with an impact to the net position/fund balance are included in the following table. Funding changes with a net fiscal impact of \$0 based on combined revenues, appropriations, and transfers are listed below and are not included in the table:

Reimbursement Grants Fund 480  
 Water Utility Grant/Agreement Fund 571  
 Water Reclamation Utility Grant/Agreement Fund 573  
 Information Technology Fund 681

<b>Fund</b>	<b>07/01/18 Est. Fund Balance</b>	<b>Budgeted Revenues/ Sources</b>	<b>Budgeted Expenditures/ Uses</b>	<b>Fund Balance Impacts</b>	<b>06/30/19 Est. Fund Balance</b>
Library Facilities and Collection Fee Fund 206	\$80,974	\$304,239	(\$121,254)	(\$438) Appropriation	\$263,521
Public Meeting Facilities Fund 215	\$112,177	\$204,054	(\$101,280)	\$31,296 Reduce Appropriation	\$246,247
Parks and Open Space Fund 217	\$5,117,369	\$4,055,165	(\$4,263,429)	(\$30,000) Appropriation	\$4,879,105
Measure A Fund 227	\$12,784,764	\$4,656,462	(\$14,704,306)	(\$15,000) Appropriation	\$2,721,920
CFD 2016-2, Terrassa Special Tax Fund 255	\$8,512	\$24,561	(\$12,011)	(\$125) Appropriation	\$20,937
CFD 2016-3, Zone 2 Boardwalk Fund 257	\$44,404	\$9,374	(\$14,650)	(\$130) Appropriation	\$38,998
CFD 2016-3, Zone 3 Dollar Self Fund 258	\$1,825	\$2,513	(\$791)	(\$259) Appropriation	\$3,288
CFD 2016-3, Zone 4 515 S Promenade Fund 259	\$7,860	\$10,305	(\$2,757)	(\$1,058) Appropriation	\$14,350
Park Development Fund 288 (Note 1)	(\$13,068,374)	\$125,000	\$0	(\$6,000) Appropriation	(\$12,949,374)
LMD 84-2 Zone 10 Fund 460	\$5,515,210	\$2,220,055	(\$3,230,549)	(\$51,294) Appropriation	\$4,453,422
LMD 84-2 Zone 15 Fund 462	\$85,756	\$28,191	(\$21,585)	(\$21,347) Appropriation	\$71,015
LMD 84-2, Zone 17 Fund 463	\$36,887	\$22,667	(\$30,681)	(\$521) Appropriation	\$28,352
LMD 84-2, Zone 18 Fund 464	\$124,215	\$38,076	(\$55,214)	(\$1,083) Appropriation	\$105,994

Note 1: Park Bond Payable / amount owed to General Fund.

**Working Capital Changes FY 2018-19**

Working capital funds (enterprise funds) with an impact to the ending position are included in the following table:

Fund	07/01/18 Est. Working Capital	Budgeted Revenues/Sources	Budgeted Expenditures/Uses	Working Capital Impacts	06/30/19 Est. Working Capital
Airport Fund 275	\$664,295	\$87,661	(\$337,026)	(\$100,000) Transfer Out (\$26,968) Appropriation	\$287,962
Water Reclamation Capacity Fund 440	\$6,349,463	\$509,096	(\$143,104)	(\$2,509) Appropriation	\$6,712,946
Reclaimed Water System Fund 567	\$335,773	\$2,255,649	(\$2,127,486)	\$594,000 Reduce Appropriation	\$1,057,936
Water Utility Fund 570	\$29,357,857	\$24,389,587	(\$45,836,559)	(\$385,638) Appropriation	\$7,525,246.55
Water Reclamation Utility Fund 572	\$55,372,543	\$14,670,070	(\$31,252,908)	(\$965,000) Appropriation	\$37,824,705

**ENVIRONMENTAL ANALYSIS:**

No environmental review is required because the proposed actions are exempt under the California Environmental Quality Act.

**PREPARED BY:** KIM SITTON, FINANCE MANAGER III

**REVIEWED BY:** CHRIS MCMASTERS, CHIEF INFORMATION OFFICER

**REVIEWED BY:** NELSON NELSON, PUBLIC WORKS DIRECTOR

**REVIEWED BY:** TOM MOODY, GENERAL MANAGER

**REVIEWED BY:** KERRY D. EDEN, ASSISTANT CITY MANAGER/ADMINISTRATIVE SERVICES DIRECTOR

**REVIEWED BY:** MICHELE NISSEN, ASSISTANT CITY MANAGER

**SUBMITTED BY:** MITCHELL LANSDELL, ACTING CITY MANAGER