

CITY OF WILDOMAR – CITY COUNCIL
Agenda Item #3.1A
GENERAL BUSINESS
Meeting Date: June 24, 2020

TO: Mayor and City Council Members

FROM: James R. Riley, Administrative Services Director

SUBJECT: FY 2020-21 Budget Amendments

STAFF REPORT

RECOMMENDATIONS:

Staff recommends that the City Council review and consider approval of the Fiscal Year 2020-21 Budget Amendments, and adopt a Resolution entitled:

RESOLUTION NO. 2020 - _____
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR,
CALIFORNIA, AUTHORIZING AMENDMENTS TO THE FY 2020-21 BUDGETED
REVENUES AND EXPENSES AND SCHEDULE OF AUTHORIZED POSITIONS

BACKGROUND:

The City of Wildomar must adopt a budget that appropriates revenues and expenditures allowing the City to receive funds and make expenditures to conduct the business of the City as of July 1. On June 26, 2019, the City Council adopted the biennial operating budget for fiscal years 2019-20 and 2020-21 for the City of Wildomar. This budget plan represented a conservative budget for Fiscal Year 2020-21 totaling \$14,209,400 in General Fund revenue and \$14,344,400 in General Fund expenditures. Other General Fund revenues, which include Measure AA, was budgeted at \$2,349,000, with Other General Fund expenditures totaling \$2,471,500. Non-General Fund revenues summed from all other funds totaled \$11,717,300 and expenditures were budgeted at \$10,685,900.

The Administrative Services Department, Finance Division, has coordinated efforts to provide a city budget based on conservative estimates for FY 2020-21. This approach includes funding for the core service levels of the City and maximizing partnerships. During the fiscal year, should unplanned revenue or expenditure opportunities arise, staff will present the fiscal impact to Council for consideration of amendment to the adopted budget.

Also considered in this budget report is both the current and future effects related to the ongoing Coronavirus (COVID-19) situation and its effects on businesses and City activities.

The Schedule for Authorized Positions for Fiscal Year 2020-21 is also included in this report.

DISCUSSION:

This budget plan represented a conservative budget for Fiscal Year 2020-21 totaling \$14,209,400 in General Fund revenue and \$14,344,400 in General Fund expenditures. Other General Fund revenues, which include Measure AA, was budgeted at \$2,349,000, with Other General Fund expenditures totaling \$2,471,500. Non-General Fund revenues summed from all other funds totaled \$11,717,300 and expenditures were budgeted at \$10,685,900. Recommended changes to these base budgets are:

Recommended Amendments to the FY 2020-21 Base Budget

1. General Fund Revenue net decrease of \$942,200 or 7% primarily due to:
 - a. Decrease of \$580,000 (25%) to Sales Tax Revenue due to the decrease in economic activity resulting from the outbreak of the COVID-19 virus.
 - b. Net decrease of \$282,500 (13%) related to License and Permit Fees. This is due to a decrease of \$658,100 for non-Cannabis License and Permit fees related to a reduction in development activity. This is offset by an estimate in Cannabis related fees of \$375,600 due to the adoption of an ordinance to allow Cannabis sales in the city.
 - c. Net decrease of \$79,700 from various revenue sources.

2. General Fund Expenditure net decrease of \$1,127,600 or 8% primarily due to:
 - a. Reduction in law enforcement service level (70 hours of daily patrol to 63 hours of daily patrol, 10%) temporarily until City finances recover from COVID-19 effect. A net reduction of \$479,700.
 - b. Adjustments to Fire Service estimated labor costs. A net reduction of \$126,700.
 - c. A salary freeze and deferral on staff merit increases as of July 1, 2020. The net reduction is \$58,500.
 - d. Limiting the use of City Attorney legal consulting to only services covered by the monthly retainer fee and developer-reimbursed work in private development. A net reduction of \$213,500.
 - e. Reducing attendance at meetings, conferences, travel, and training to cut costs and avoid possible staff exposure to COVID-19. The net reduction is \$55,700.
 - f. Reduction of \$50,000 in the Housing Element Study and delaying of the Landscape Design Guidelines projects (\$35,000) in Community Development until later. The net reduction is \$85,000.
 - g. A reduction in service hours and hourly billing rates from contract staff providers. A net reduction of \$113,100.

3. In Other General Funds, Measure AA (Fund 120) is recommending a decrease to its sales tax revenue of \$248,000 related to COVID-19, for an estimated projection of \$2,100,000 for FY 2020-21. Expenditures for Measure AA are anticipated to increase \$245,400 due to the following:
 - a. Increase of \$94,600 in Homelessness Services for SWAG services and Encampment Clean-ups.
 - b. Net increase of \$170,000 for Road Maintenance projects.
 - c. Net decrease of \$19,200 in various areas.

4. Non-General Fund Revenue net increase of \$5,325,500. This is primarily due to the following:
 - a. Carryover of \$3,516,000 grant from the RCTC for the Bundy Canyon Road Project.
 - b. Increase of \$1,949,200 in TUMF funding for Bundy Canyon Road project and other projects
 - c. Net decrease of \$139,700 in various funds related to net decreases in DIF funds due to decrease in development activity, decrease in Gas Tax and Measure A funds, and an increase in other Capital Project Grant Funds.
5. Non-General Fund Expenditures net decrease of 8,207,100 is due to the following:
 - a. Net increase of \$5,465,200 related to items a & b noted above.
 - b. Net increase of \$2,924,900 related to Bundy Canyon Road Project and other DIF and Capital projects.
 - c. Net decrease of \$132,600 related to various Assessment Districts and other funds.

Staff will re-evaluate the City's financial situation at the time of the 1st Quarter FY 2020-21 Budget Report in October 2020. Should the current economic situation related to COVID-19 persist or worsen, City staff is prepared to enact additional measures to reduce expenditures. These may include an additional 5% reduction in expenditures across departments, further reduction in contract staff service levels, and possible hiring of City staff members to substitute for contract staff.

FISCAL IMPACTS:

- \$942,200 General Fund Revenue net decrease to various accounts.
- \$248,000 Other General Fund decrease to Measure AA
- \$5,325,500 Non-General Fund Revenue net increase to various funds.
- \$1,127,600 General Fund Expenditure net decrease to various accounts.
- \$245,400 Other General Fund increase to Measure AA
- \$8,257,500 Non-General Fund Expenditure net increase to various funds.

Submitted & Approved By:
James R. Riley
Administrative Services Director

Gary Nordquist
City Manager

ATTACHMENTS:

Resolution No. 2020-XX:
Exhibit A1. Proposed Budget Amendments FY 2020-21
Exhibit A2. Schedule of Authorized Positions FY 2020-21

RESOLUTION NO. 2020 - _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, AUTHORIZING AN AMENDMENT TO THE FY 2020-21 BUDGETED REVENUES AND EXPENSES AND SCHEDULE OF AUTHORIZED POSITIONS

WHEREAS, The City of Wildomar Biennial Budget for FY 2019-20 & FY 2020-21 was reviewed and approved by the Wildomar City Council on June 26, 2019; and

WHEREAS, The City Council has been presented with and has reviewed and approved the Fiscal Year 2020-21 Operating Budget along with recommendations and appropriations, transfers in and transfers out between funds, and other related expenditures; and

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Wildomar, California, that the above recitals are true and correct.

BE IT FURTHER RESOLVED that the City Manager has the authority to move appropriations between programs as long as the total dollars do not exceed that approved by the City Council.

BE IT FURTHER RESOLVED, that the second payroll period in November and May are scheduled for conversion of leave time to compensation in accordance with City of Wildomar Personnel Rule XI. D. 3; and

BE IT FURTHER RESOLVED, that the Fiscal Year 2020-21 Amended Operating Budgets and Schedule of Authorized Positions are approved and adopted as shown on Exhibit A1 and A2 to this resolution.

PASSED, APPROVED AND ADOPTED this 24th day of June 2020.

Dustin Nigg
Mayor

APPROVED AS TO FORM:

ATTEST:

Thomas D. Jex
City Attorney

Janet Morales
Acting City Clerk

Exhibit A1

Proposed Budget Amendments FY 2020-21



Total City of Wildomar Budget Summary

FY 2020-21 Budget Amendment Review

Fiscal Year 2020-21

| | Estimated Fund Balance | Approved Revenues | Proposed Revenue Adjustments | Estimated Funds Available | Approved Appropriations | Proposed Expenditure Adjustments | Estimated Available Fund Balance |
|--------------------------------|------------------------|----------------------|------------------------------|---------------------------|-------------------------|----------------------------------|----------------------------------|
| | 6/30/2020 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 2020-21 | 6/30/2021 |
| General Fund | | | | | | | |
| 100 General Fund | \$ 943,502 | \$ 14,209,400 | \$ (942,200) | \$ 14,210,702 | \$ 14,344,400 | \$ (1,127,600) | \$ 993,902 |
| 110 Development Agreement | 41,620 | 1,000 | - | 42,620 | - | - | 42,620 |
| 120 Measure AA | 735,466 | 2,348,000 | (248,000) | 2,835,466 | 2,471,500 | 245,400 | 118,566 |
| Total General Funds | 1,720,588 | 16,558,400 | (1,190,200) | 17,088,788 | 16,815,900 | (882,200) | 1,155,088 |
| Non-General Funds | | | | | | | |
| 200 Gas Tax | (515,487) | 953,700 | (98,900) | 339,313 | 857,600 | (62,800) | (455,487) |
| 201 Measure A | (99,226) | 697,000 | (132,000) | 465,774 | 682,400 | 39,300 | (255,926) |
| 203 TDA Fund | - | 269,800 | - | 269,800 | 269,800 | 5,200 | (5,200) |
| 210 AQMD | 124,743 | 45,000 | - | 169,743 | 45,000 | - | 124,743 |
| 251 LLM 89-1C | 909,416 | 328,600 | (800) | 1,237,216 | 363,100 | (196,800) | 1,070,916 |
| 252 CSA-22 | (71,878) | 31,700 | (400) | (40,578) | 31,700 | 13,300 | (85,578) |
| 253 CSA-103 | (290,143) | 173,100 | (1,400) | (118,443) | 173,100 | 24,600 | (316,143) |
| 254 CSA-142 | 96,482 | 36,500 | (200) | 132,782 | 36,500 | 1,100 | 95,182 |
| 255 Measure Z Parks Fund | 101,424 | 442,100 | - | 543,524 | 505,700 | (40,300) | 78,124 |
| 259 CFD 2017-1 DIF Deferral | 14,421 | - | 89,300 | 103,721 | - | 83,000 | 20,721 |
| 260 CFD 2013-1 Maintenance | 116,279 | 52,700 | 400 | 169,379 | 77,300 | (22,600) | 114,679 |
| 261 CFD 2013-1 Annex 1 Zone 3 | 156,683 | 59,900 | 400 | 216,983 | 85,600 | (25,200) | 156,583 |
| 262 CFD 2013-1 Annex 2 Zone 4 | (1,502) | 200 | 100 | (1,202) | 300 | 1,800 | (3,302) |
| 263 CFD 2013-1 Annex 3 Zone 5 | 79,904 | 39,600 | 300 | 119,804 | 56,600 | (16,600) | 79,804 |
| 264 CFD 2013-1 Annex 4 Zone 6 | - | - | - | - | - | - | - |
| 265 CFD 2013-1 Annex 5 Zone 7 | - | - | - | - | - | - | - |
| 266 CFD 2013-1 Annex 6 Zone 8 | 15,710 | 8,600 | 100 | 24,410 | 12,300 | (3,600) | 15,710 |
| 267 CFD 2013-1 Annex 7 Zone 9 | 26,520 | 10,800 | 100 | 37,420 | 15,400 | (4,600) | 26,620 |
| 268 CFD 2013-1 Annex 8 Zone 10 | - | - | - | - | - | - | - |
| 269 CFD 2013-1 Spec Tax B | 197 | 106,800 | 13,300 | 120,297 | 106,800 | 13,300 | 197 |
| 270 CFD 2013-1 Zone 11 | 10,693 | 16,300 | 200 | 27,193 | 23,300 | (7,000) | 10,893 |
| 271 CFD 2013-1 Zone 13 | 254 | 1,100 | - | 1,354 | 1,100 | (500) | 754 |
| 272 CFD 2013-1 Zone 14 | 4,302 | 6,600 | 100 | 11,002 | 9,400 | (2,800) | 4,402 |
| 273 CFD 2013-1 Zone 15 | - | 15,000 | 1,200 | 16,200 | 15,000 | (6,400) | 7,600 |
| 274 CFD 2013-1 Zone 16 | - | - | 6,800 | 6,800 | - | 6,800 | - |
| 275 CFD 2013-1 Zone 18 | - | - | 21,000 | 21,000 | - | 21,000 | - |
| 276 CFD 2013-1 Zone 19 | - | - | 15,400 | 15,400 | - | 15,400 | - |
| 280 Grants | 131,699 | 29,000 | - | 160,699 | 29,000 | - | 131,699 |
| 281 SLESF | 47 | 100,000 | - | 100,047 | 100,000 | - | 47 |
| 282 CDBG | 178 | 17,000 | 44,000 | 61,178 | 17,000 | 44,000 | 178 |
| 283 PEG Grant | 10,114 | 33,000 | - | 43,114 | 25,000 | 3,400 | 14,714 |
| 284 Streelights | 131,050 | 178,800 | - | 309,850 | 196,900 | - | 112,950 |
| 300 Cemetery | 1,163,846 | 565,000 | - | 1,728,846 | 611,200 | 49,600 | 1,068,046 |
| 301 Cemetery Endowment | 267,848 | 17,400 | - | 285,248 | - | - | 285,248 |
| 302 Cemetery CIP | 14,502 | - | - | 14,502 | - | - | 14,502 |
| 410 Administrative Svs - Dif | (128,289) | 12,400 | (5,400) | (121,289) | - | 10,000 | (131,289) |
| 420 Public Facilities - Dif | 363,222 | 85,800 | (42,900) | 406,122 | 99,000 | 6,000 | 301,122 |
| 421 Police - Dif | 315,796 | 50,700 | (25,400) | 341,096 | - | - | 341,096 |
| 422 Animal Shelter - Dif | (431,589) | 39,200 | (19,700) | (412,089) | 82,900 | - | (494,989) |
| 423 Corporate Yard - Dif | (44,866) | 17,800 | (3,900) | (30,966) | - | - | (30,966) |
| 430 Fire Facilities - Dif | 736,374 | 98,200 | (49,200) | 785,374 | - | - | 785,374 |
| 440 Trans & Roads - Dif | 2,402,211 | 916,200 | (408,600) | 2,909,811 | 866,200 | 866,200 | 1,177,411 |
| 450 Trans & Signals -Dif | 735,152 | 118,900 | 23,000 | 877,052 | 235,500 | 337,500 | 304,052 |
| 451 Drainage - Dif | 344,349 | 330,000 | (60,100) | 614,249 | - | 140,400 | 473,849 |
| 460 Park Land Acquisitions-Dif | 298,978 | 93,500 | (46,800) | 345,678 | - | - | 345,678 |
| 461 Park Improvements-Dif | 195,377 | 615,000 | (307,500) | 502,877 | 193,000 | 10,800 | 299,077 |
| 470 Community Center - Dif | 154,878 | 74,300 | (37,200) | 191,978 | - | - | 191,978 |
| 480 Multi-purpose Trails - Dif | 306,744 | 168,200 | (84,900) | 390,044 | - | 5,600 | 384,444 |
| 490 Library - Dif | 158,665 | - | - | 158,665 | 19,000 | - | 139,665 |
| 500 RMRA Capital Projects | 704,092 | 600,000 | 20,000 | 1,324,092 | 600,000 | 720,000 | 4,092 |
| 501 Capital Reinvestment | 3,253 | - | - | 3,253 | - | - | 3,253 |
| 502 RCFC Fund | - | 123,800 | 203,200 | 327,000 | 123,800 | 203,200 | - |
| 503 TUMF Fund | (65,110) | 3,919,400 | 1,949,200 | 5,803,490 | 3,919,400 | 1,884,000 | 90 |
| 504 CMAQ Fund | 12 | - | - | 12 | - | - | 12 |
| 505 MSRC Fund | - | 50,000 | - | 50,000 | 50,000 | - | - |
| 506 HSIP Fund | 50,249 | - | 671,200 | 721,449 | - | 615,200 | 106,249 |
| 507 Misc State Funded Projects | - | - | 75,500 | 75,500 | - | 10,000 | 65,500 |
| 508 Local Capital Grants | - | 150,000 | 3,516,000 | 3,666,000 | 150,000 | 3,516,000 | - |
| Total Non-General Funds | \$ 8,497,574 | \$ 11,698,700 | \$ 5,325,500 | \$ 25,521,774 | \$ 10,685,900 | \$ 8,257,500 | \$ 6,578,374 |
| Total City Funds | \$ 10,218,162 | \$ 28,257,100 | \$ 4,135,300 | \$ 42,610,562 | \$ 27,501,800 | \$ 7,375,300 | \$ 7,733,462 |

Total Amended Revenue

\$ 32,392,400

Total Amended Expenditures

\$ 34,877,100

General Fund - Revenue Detail

| Account Number | Adjusted Budget | Adopted | FY2020-21 | Proposed |
|---|-------------------|-------------------|-------------------------|-------------------|
| | 2019-20 Budget | 2020-21 Budget | Proposed Adjustments | 2020-21 Budget |
| General Fund | | | | |
| 3100 Sales & Use Tax | \$ 2,235,800 | \$ 2,348,000 | (580,000) | 1,768,000 |
| Sales & Use Taxes | 2,235,800 | 2,348,000 | (580,000) | 1,768,000 |
| 3104 Pass Through Payment | 90,000 | 95,000 | | 95,000 |
| 3105 Property Tax-Secured | 4,098,000 | 4,180,000 | 36,000 | 4,216,000 |
| 3106 Property Tax-Unsecured | 207,900 | 221,800 | | 221,800 |
| 3107 Property Tax-Prior Year | 145,500 | 149,400 | | 149,400 |
| 3108 Property Tax-HOPTR | 45,000 | 45,000 | | 45,000 |
| 3109 Property Tax-Supplemental, SBE | 123,400 | 127,100 | (62,000) | 65,100 |
| 3110 Real Property Transfer Tax | 190,700 | 196,500 | (26,100) | 170,400 |
| 3112 Property Tax VLF Swap | - | - | | - |
| 3113 Property Tax - Misc Adjustments | 4,000 | 4,000 | | 4,000 |
| Property Taxes | 4,904,500 | 5,018,800 | (52,100) | 4,966,700 |
| 3120 Franchise Fee-Solid Waste | 346,200 | 363,500 | | 363,500 |
| 3121 Franchise Fee-Electricity | 325,600 | 333,400 | (33,400) | 300,000 |
| 3122 Franchise Fee-Gas | 72,300 | 73,800 | 6,200 | 80,000 |
| 3123 Franchise Fee Cable-Charter | 174,800 | 178,300 | | 178,300 |
| 3124 Franchise Fee-Telecomm-Frontier | 164,200 | 164,200 | (30,000) | 134,200 |
| Franchise Fees | 1,083,100 | 1,113,200 | (57,200) | 1,056,000 |
| TOTAL TAXES (100) | 8,223,400 | 8,480,000 | (689,300) | 7,790,700 |
| 3200 Business Registration Fee | 27,000 | 35,000 | | 35,000 |
| 3201 NPDES Inspection Fee | 8,000 | 8,500 | | 8,500 |
| 3210 Planning Fee | 500 | - | | - |
| 3230 Develop/Engineering Permit Fee | 23,900 | 30,000 | | 30,000 |
| 3235 Encroachment Permit | - | - | | - |
| 3240 Building & Safety Fee | 210,500 | 423,800 | (137,800) | 286,000 |
| 3250 Fire Fees | 124,300 | 124,300 | (62,200) | 62,100 |
| 3260 Private Development Fee-Planning & Other | 1,254,600 | 1,504,600 | (964,400) | 540,200 |
| XXXX Private Development Fee-Engineering | - | - | 559,800 | 559,800 |
| 3268 Code Enforcement Revenue | 78,500 | 78,500 | (53,500) | 25,000 |
| XXXX Cannabis Regulatory Fee | - | - | 135,000 | 135,000 |
| XXXX Cannabis Application Fee | - | - | 240,600 | 240,600 |
| TOTAL LICENSE & PERMIT FEES (100) | 1,727,300 | 2,204,700 | (282,500) | 1,922,200 |
| 3270 Fines & Forfeitures | 37,300 | 40,000 | 15,000 | 55,000 |
| 3271 AMR Fines | 16,500 | 16,500 | | 16,500 |
| TOTAL FINES & FORFEITURES (100) | 53,800 | 56,500 | 15,000 | 71,500 |
| 3800 Interest Income | 95,300 | 10,300 | 39,700 | 50,000 |
| 3801 Gain or Loss on Investment | - | - | | - |
| TOTAL USE OF MONEY AND PROPERTY (100) | 95,300 | 10,300 | 39,700 | 50,000 |

General Fund - Revenue Detail

| Account Number | Adjusted Budget | Adopted | FY2020-21 | Proposed |
|---|----------------------|----------------------|-------------------------|----------------------|
| | 2019-20 Budget | 2020-21 Budget | Proposed Adjustments | 2020-21 Budget |
| 3500 Motor Vehicle License Fee | 28,600 | 19,000 | 11,000 | 30,000 |
| 3501 Vehicle License Fee Replacement SB130 | 2,690,000 | 2,845,000 | | 2,845,000 |
| 3525 SB90 State Mandated Cost Reimb | 22,300 | 22,600 | | 22,600 |
| 3535 County/Special Dist. Reimb. | 32,900 | 32,900 | | 32,900 |
| TOTAL INTERGOVERNMENTAL REVENUES (100) | 2,773,800 | 2,919,500 | 11,000 | 2,930,500 |
| 3300 Abandoned Property Registration | 1,800 | 1,800 | | 1,800 |
| 3310 Public Safety Revenue | 21,500 | 23,000 | | 23,000 |
| 3320 Special Event Revenue | 3,300 | 7,000 | | 7,000 |
| 3321 Community Room Rental Fee | 1,000 | 1,000 | | 1,000 |
| 3322 Parks & Recreation | - | - | | - |
| 3324 RTA Bus Pass | 1,300 | 500 | | 500 |
| TOTAL CURRENT SERVICE CHARGES (100) | 28,900 | 33,300 | - | 33,300 |
| 3803 NSF Fees | 100 | 100 | | 100 |
| 3848 Breakfast with Santa | 1,700 | 2,000 | | 2,000 |
| 3850 Miscellaneous Income | 7,500 | 3,000 | | 3,000 |
| 3903 DAERF Fees | 300 | | | - |
| TOTAL OTHER REVENUES (100) | 9,600 | 5,100 | - | 5,100 |
| 3900 Transfers In | 555,900 | 500,000 | (36,100) | 463,900 |
| General Fund | \$ 13,468,000 | \$ 14,209,400 | \$ (942,200) | \$ 13,267,200 |

CITY OF WILDOMAR
General Fund Expenditure Status Report

| Fund | Adjusted Budget FY 2019-20 | Adopted Budget FY 2020-21 | Proposed Adjustments FY 2020-21 | Proposed Budget FY 2020-21 |
|--------------------------------------|-------------------------------|------------------------------|---------------------------------------|----------------------------------|
| 100 General Fund | | | | |
| General Government | | | | |
| City Council | \$ 180,800 | \$ 163,300 | \$ (40,000) | \$ 123,300 |
| City Manager | 603,600 | 631,600 | (133,600) | 498,000 |
| City Clerk | 167,300 | 197,200 | (12,900) | 184,300 |
| City Attorney | 264,000 | 264,000 | - | 264,000 |
| Economic Development | 197,500 | 204,400 | (6,300) | 198,100 |
| Administrative Services | 486,500 | 498,700 | (52,000) | 446,700 |
| Human Resources | 74,200 | 74,200 | (12,400) | 61,800 |
| Community Services | 55,000 | 55,700 | (15,800) | 39,900 |
| O'Brien Park | - | - | - | - |
| Heritage Park | - | - | - | - |
| Windsong Park | - | - | - | - |
| Ball Fields | 15,800 | 15,800 | (2,200) | 13,600 |
| Malaga Park | - | - | - | - |
| 11 Acre Park | - | - | 600 | 600 |
| 27 Acre Park | - | - | 1,200 | 1,200 |
| Non-Departmental/Facilities | 731,900 | 731,700 | (2,400) | 729,300 |
| General Government Total | 2,776,600 | 2,836,600 | (275,800) | 2,560,800 |
| Community Development | | | | |
| Planning Commission | 19,400 | 18,400 | (12,000) | 6,400 |
| Community Development Administration | 137,500 | 135,000 | (85,000) | 50,000 |
| Building and Safety | 429,800 | 423,800 | (64,900) | 358,900 |
| Planning | 303,900 | 313,100 | (62,500) | 250,600 |
| Private Development Planning & Other | 1,084,200 | 1,093,100 | (646,800) | 446,300 |
| Private Development Engineering | 50,700 | 52,900 | 437,800 | 490,700 |
| Code Enforcement | 165,700 | 128,200 | 22,100 | 150,300 |
| Community Development Total | 2,191,200 | 2,164,500 | (411,300) | 1,753,200 |
| Public Works/Engineering | 193,300 | 207,700 | 208,600 | 416,300 |
| Public Safety | | | | |
| Office of Emergency Mgmt | 59,400 | 62,800 | (11,300) | 51,500 |
| Police | 5,303,100 | 5,568,500 | (479,900) | 5,088,600 |
| Fire | 2,865,800 | 2,927,200 | (126,700) | 2,800,500 |
| Animal Control | 535,100 | 577,100 | (31,200) | 545,900 |
| Public Safety Total | 8,763,400 | 9,135,600 | (649,100) | 8,486,500 |
| General Fund Total | \$ 13,924,500 | \$ 14,344,400 | \$ (1,127,600) | \$ 13,216,800 |

Revenue Detail - Other General Funds, Special Revenue Funds & Capital Project Funds

| Account Number | Adjusted Budget | Adopted Budget | Proposed Adjustments | Proposed Budget |
|--|---------------------|---------------------|----------------------|------------------|
| | FY 2019-20 | FY 2020-21 | FY 2020-21 | FY 2020-21 |
| 110 Development Agreement | | | | |
| 3232 Development Agreement Fee | \$ 1,000 | \$ 1,000 | | 1,000 |
| 110 Development Agreement | 1,000 | 1,000 | - | 1,000 |
| 120 Measure AA Fund | | | | |
| 3100 Sales & Use Tax | 2,235,800 | 2,348,000 | (248,000) | 2,100,000 |
| 120 Measure AA Fund | 2,235,800 | 2,348,000 | (248,000) | 2,100,000 |
| Other General Funds Revenue Total | \$ 2,236,800 | \$ 2,349,000 | \$ (248,000) | 2,101,000 |

Revenue Detail - Other General Funds, Special Revenue Funds & Capital Project Funds

| Account Number | Adjusted Budget FY 2019-20 | Adopted Budget FY 2020-21 | Proposed Adjustments FY 2020-21 | Proposed Budget FY 2020-21 |
|-----------------------------|-------------------------------|------------------------------|---------------------------------------|----------------------------------|
| 200 Gas Tax | | | | |
| 3503 Gas Tax 2103 | 312,600 | 312,600 | (7,900) | 304,700 |
| 3505 Gas Tax 2105 | 201,600 | 201,600 | (10,400) | 191,200 |
| 3506 Gas Tax 2106 | 129,200 | 129,200 | (6,300) | 122,900 |
| 3507 Gas Tax 2107 | 263,300 | 263,300 | (33,300) | 230,000 |
| 3508 Gas Tax 2107.5 | 6,000 | 6,000 | - | 6,000 |
| 3509 Gas Tax Loan Repayment | 41,000 | 41,000 | (41,000) | - |
| 3550 Miscellaneous Income | 2,400 | - | - | - |
| 200 Gas Tax | 956,100 | 953,700 | (98,900) | 854,800 |
| 201 Measure A | | | | |
| 3520 Measure A Revenue | 680,000 | 697,000 | (132,000) | 565,000 |
| 201 Measure A | 680,000 | 697,000 | (132,000) | 565,000 |
| 203 TDA Fund | | | | |
| 3524 TDA Article 3 Rev | 5,200 | 269,800 | | 269,800 |
| 203 TDA Fund | 5,200 | 269,800 | - | 269,800 |
| 210 AQMD | | | | |
| 3510 AQMD-AB2766 | 45,000 | 45,000 | | 45,000 |
| 210 AQMD | 45,000 | 45,000 | - | 45,000 |

Revenue Detail - Other General Funds, Special Revenue Funds & Capital Project Funds

| Account Number | Adjusted Budget FY 2019-20 | Adopted Budget FY 2020-21 | Proposed Adjustments FY 2020-21 | Proposed Budget FY 2020-21 |
|-------------------------------------|-------------------------------|------------------------------|---------------------------------------|----------------------------------|
| 251 LLMD 89-1C | | | | |
| 8181 Zone 181 Special Assessment | 25,400 | 26,100 | (200) | 25,900 |
| 8803 Zone 3 Special Assessment | 107,700 | 107,700 | - | 107,700 |
| 8818 Zone 18 STL Special Assessment | 800 | 800 | 100 | 900 |
| 8826 Zone 26 STL Special Assessment | 1,100 | 1,200 | - | 1,200 |
| 8827 Zone 27 STL Special Assessment | 1,300 | 1,300 | 100 | 1,400 |
| 8829 Zone 29 Special Assessment | 1,000 | 1,100 | - | 1,100 |
| 8830 Zone 30 Special Assessment | 32,500 | 33,400 | (200) | 33,200 |
| 8835 Zone 35 STL Special Assessment | 200 | 200 | (100) | 100 |
| 8842 Zone 42 Special Assessment | 34,500 | 35,400 | (200) | 35,200 |
| 8850 Zone 50 STL Special Assessment | 300 | 300 | 100 | 400 |
| 8851 Zone 51 Special Assessment | 8,200 | 8,400 | - | 8,400 |
| 8852 Zone 52 Special Assessment | 65,900 | 67,700 | (400) | 67,300 |
| 8859 Zone 59 Special Assessment | 5,200 | 5,300 | - | 5,300 |
| 8862 Zone 62 Special Assessment | 17,600 | 18,100 | (100) | 18,000 |
| 8867 Zone 67 Special Assessment | 7,600 | 7,800 | - | 7,800 |
| 8870 Zone 70 STL Special Assessment | 1,300 | 1,300 | - | 1,300 |
| 8871 Zone 71 Special Assessment | 6,400 | 500 | - | 500 |
| 8872 Zone 71 STL Special Assessment | 10,900 | 11,200 | - | 11,200 |
| 8873 Zone 73 STL Special Assessment | 800 | 800 | 100 | 900 |
| 8888 Zone 88 STL Special Assessment | 100 | - | - | - |
| 8890 Zone 90 Special Assessment | 100 | - | - | - |
| 251 LLMD 89-1C | 328,900 | 328,600 | (800) | 327,800 |

Revenue Detail - Other General Funds, Special Revenue Funds & Capital Project Funds

| Account Number | Adjusted Budget FY 2019-20 | Adopted Budget FY 2020-21 | Proposed Adjustments FY 2020-21 | Proposed Budget FY 2020-21 |
|--|-------------------------------|------------------------------|---------------------------------------|----------------------------------|
| 252 CSA-22 | | | | |
| 3550 Special Assessment | \$ 31,100 | \$ 31,700 | (400) | 31,300 |
| 252 CSA-22 | 31,100 | 31,700 | (400) | 31,300 |
| 253 CSA-103 | | | | |
| 3557 Special Assessment - Street Lights | 146,200 | 149,600 | (500) | 149,100 |
| 3558 Special Assessment - Landscape | 23,100 | 23,500 | (900) | 22,600 |
| | | | | - |
| 253 CSA-103 | 169,300 | 173,100 | (1,400) | 171,700 |
| 254 CSA-142 | | | | |
| 3550 Special Assessment | 35,800 | 36,500 | (200) | 36,300 |
| 3850 Miscellaneous Income | 6,800 | - | | - |
| 254 CSA-142 | 42,600 | 36,500 | (200) | 36,300 |
| 255 MEASURE Z - PARK | | | | |
| 3320 Special Event | 20,000 | 46,000 | | 46,000 |
| 3550 Special Assessment | 375,000 | 385,000 | | 385,000 |
| 3553 Marna O'Brien Park -Facility Rental | 10,000 | 11,000 | | 11,000 |
| 3555 Windsong Park Facility Rental | 100 | 100 | | 100 |
| 255 MEASURE Z - PARK | 405,100 | 442,100 | - | 442,100 |

Revenue Detail - Other General Funds, Special Revenue Funds & Capital Project Funds

| Account Number | Adjusted Budget FY 2019-20 | Adopted Budget FY 2020-21 | Proposed Adjustments FY 2020-21 | Proposed Budget FY 2020-21 |
|---|-------------------------------|------------------------------|---------------------------------------|----------------------------------|
| 259 CFD 2017-1 DIF Deferral | | | | |
| 3552 Special Assessment Tax B - Public Safety | 89,300 | - | 89,300 | 89,300 |
| 259 CFD 2017-1 DIF Deferral | 89,300 | - | 89,300 | 89,300 |
| 260 CFD 2013-1 | | | | |
| 3551 Special Assessment Tax A - Maintenance | 51,600 | 52,700 | 400 | 53,100 |
| 3800 Interest Income | 100 | | | |
| 260 CFD 2013-1 | 51,700 | 52,700 | 400 | 53,100 |
| 261 CFD 2013-1 Annex 1 Zn 3 | | | | |
| 3551 Special Assessment Tax A - Maintenance | 58,700 | 59,900 | 400 | 60,300 |
| 261 CFD 2013-1 Annex 1 Zn 3 | 58,700 | 59,900 | 400 | 60,300 |
| 262 CFD 2013-1 Annex 2 Zn 4 | | | | |
| 3551 Special Assessment Tax A - Maintenance | 200 | 200 | 100 | 300 |
| 262 CFD 2013-1 Annex 2 Zn 4 | 200 | 200 | 100 | 300 |
| 263 CFD 2013-1 Annex 3 Zn 5 | | | | |
| 3551 Special Assessment Tax A - Maintenance | 38,800 | 39,600 | 300 | 39,900 |
| 263 CFD 2013-1 Annex 3 Zn 5 | 38,800 | 39,600 | 300 | 39,900 |
| 264 CFD 2013-1 Annex 4 Zn 6 | | | | |
| 3551 Special Assessment Tax A - Maintenance | - | - | | - |
| 264 CFD 2013-1 Annex 4 Zn 6 | - | - | - | - |
| 265 CFD 2013-1 Annex 5 Zn 7 | | | | |
| 3551 Special Assessment Tax A - Maintenance | - | - | | - |
| 265 CFD 2013-1 Annex 5 Zn 7 | - | - | - | - |
| 266 CFD 2013-1 Annex 6 Zn 8 | | | | |
| 3551 Special Assessment Tax A - Maintenance | 8,400 | 8,600 | 100 | 8,700 |
| 266 CFD 2013-1 Annex 6 Zn 8 | 8,400 | 8,600 | 100 | 8,700 |
| 267 CFD 2013-1 Annex 7 Zn 9 | | | | |
| 3551 Special Assessment Tax A - Maintenance | \$ 10,600 | \$ 10,800 | 100 | 10,900 |
| 267 CFD 2013-1 Annex 7 Zn 9 | 10,600 | 10,800 | 100 | 10,900 |
| 268 CFD 2013-1 Annex 8 Zn 10 | | | | |
| 3551 Special Assessment Tax A - Maintenance | - | - | | - |
| 268 CFD 2013-1 Annex 8 Zn 10 | - | - | - | - |
| 269 CFD 2013-1 Special Tax B | | | | |
| 3552 Special Assessment Tax B - Public Safety | 104,800 | 106,800 | 13,300 | 120,100 |
| 269 CFD 2013-1 Special Tax B | 104,800 | 106,800 | 13,300 | 120,100 |

Revenue Detail - Other General Funds, Special Revenue Funds & Capital Project Funds

| Account Number | Adjusted Budget | Adopted Budget | Proposed Adjustments | Proposed Budget |
|---|-----------------|----------------|-------------------------|--------------------|
| | FY 2019-20 | FY 2020-21 | FY 2020-21 | FY 2020-21 |
| 270 CFD 2013-1 Zn 11 | | | | |
| 3551 Special Assessment Tax A - Maintenance | 16,000 | 16,300 | 200 | 16,500 |
| 270 CFD 2013-1 Zn 11 | 16,000 | 16,300 | 200 | 16,500 |
| 271 CFD 2013-1 Zn 13 | | | | |
| 3551 Special Assessment Tax A - Maintenance | 1,100 | 1,100 | | 1,100 |
| 271 CFD 2013-1 Zn 13 | 1,100 | 1,100 | - | 1,100 |
| 272 CFD 2013-1 Zn 14 | | | | |
| 3551 Special Assessment Tax A - Maintenance | 6,500 | 6,600 | 100 | 6,700 |
| 272 CFD 2013-1 Zn 14 | 6,500 | 6,600 | 100 | 6,700 |
| 273 CFD 2013-1 Zn 15 | | | | |
| 3551 Special Assessment Tax A - Maintenance | 14,700 | 15,000 | 1,200 | 16,200 |
| 273 CFD 2013-1 Zn 15 | 14,700 | 15,000 | 1,200 | 16,200 |
| 274 CFD 2013-1 Zn 16 | | | | |
| 3551 Special Assessment Tax A - Maintenance | - | - | 6,800 | 6,800 |
| 274 CFD 2013-1 Zn 16 | - | - | 6,800 | 6,800 |
| 275 CFD 2013-1 Zn 18 | | | | |
| 3551 Special Assessment Tax A - Maintenance | - | - | 21,000 | 21,000 |
| 275 CFD 2013-1 Zn 18 | - | - | 21,000 | 21,000 |
| 276 CFD 2013-1 Zn 19 | | | | |
| 3551 Special Assessment Tax A - Maintenance | - | - | 15,400 | 15,400 |
| 276 CFD 2013-1 Zn 19 | - | - | 15,400 | 15,400 |

Revenue Detail - Other General Funds, Special Revenue Funds & Capital Project Funds

| Account Number | Adjusted Budget FY 2019-20 | Adopted Budget FY 2020-21 | Proposed Adjustments FY 2020-21 | Proposed Budget FY 2020-21 |
|----------------------------------|-------------------------------|------------------------------|---------------------------------------|----------------------------------|
| 280 Grants | | | | |
| 3535 County/Special Dist. Reimb. | 2,100 | - | | - |
| 3540 Grant Revenue | 349,000 | 29,000 | | 29,000 |
| 280 Grants | 351,100 | 29,000 | - | 29,000 |
| 281 SLESF | | | | |
| 3521 SLESF Revenue | 155,900 | 100,000 | | 100,000 |
| 281 SLESF | 155,900 | 100,000 | - | 100,000 |
| 282 CDBG | | | | |
| 3540 Grant Revenue | 769,000 | 17,000 | 44,000 | 61,000 |
| 282 CDBG | 769,000 | 17,000 | 44,000 | 61,000 |
| 283 PEG | | | | |
| 3125 PEG Fee | 33,000 | 33,000 | | 33,000 |
| 283 PEG Grant | 33,000 | 33,000 | - | 33,000 |
| 284 Streetlight Fund | | | | |
| 3800 Interest Income | 1,300 | 500 | | 500 |
| 3900 Transfers In | 137,100 | 178,300 | | 178,300 |
| 284 Streetlight Fund | 138,400 | 178,800 | - | 178,800 |

Revenue Detail - Other General Funds, Special Revenue Funds & Capital Project Funds

| Account Number | Adjusted Budget FY 2019-20 | Adopted Budget FY 2020-21 | Proposed Adjustments FY 2020-21 | Proposed Budget FY 2020-21 |
|-------------------------------------|-------------------------------|------------------------------|---------------------------------------|----------------------------------|
| 300 Cemetery | | | | |
| 3104 Pass Through Payment | \$ 7,500 | \$ 8,000 | | 8,000 |
| 3105 Property Tax-Secured | 428,400 | 446,100 | | 446,100 |
| 3106 Property Tax-Unsecured | 23,100 | 24,400 | | 24,400 |
| 3107 Property Tax-Prior Year | 3,100 | 3,400 | | 3,400 |
| 3108 Property Tax-HOPTR | 5,400 | 5,500 | | 5,500 |
| 3109 Property Tax-Supplemental, SBE | 13,800 | 24,600 | | 24,600 |
| 3111 Property Tax-Teeter | 10,800 | 12,200 | | 12,200 |
| | | | | - |
| Property Taxes | 492,100 | 524,200 | - | 524,200 |
| 3850 Miscellaneous Income | 1,000 | 1,000 | | 1,000 |
| 4100 Cemetery - Plots | 16,000 | 17,000 | | 17,000 |
| 4101 Cemetery - Vaults | 6,100 | 5,000 | | 5,000 |
| 4102 Cemetery - Niche Walls | 2,300 | 1,000 | | 1,000 |
| 4103 Cemetery - Open/Close | 10,800 | 10,000 | | 10,000 |
| 4104 Cemetery - Setting Fees | 2,500 | 2,500 | | 2,500 |
| 4105 Cemetery - Out of District | 3,000 | 3,800 | | 3,800 |
| 4106 Cemetery - Vases | 800 | 500 | | 500 |
| 4107 Saturday Service Fees | 700 | - | | - |
| 300 Cemetery | 535,300 | 565,000 | - | 565,000 |
| 301 Cemetery Endowment | | | | |
| 3536 Endowment | 10,800 | 11,000 | | 11,000 |
| 3800 Interest Income | 3,600 | 3,200 | | 3,200 |
| 3801 Gain or Loss on Investment | 3,100 | 3,200 | | 3,200 |
| 301 Cemetery Endowment | 17,500 | 17,400 | - | 17,400 |

Revenue Detail - Other General Funds, Special Revenue Funds & Capital Project Funds

| Account Number | Adjusted Budget FY 2019-20 | Adopted Budget FY 2020-21 | Proposed Adjustments FY 2020-21 | Proposed Budget FY 2020-21 |
|--|-------------------------------|------------------------------|---------------------------------------|----------------------------------|
| 410 Admin DIF | | | | |
| 3561 DIF-Single Family Residence | 3,500 | 7,400 | (3,000) | 4,400 |
| 3562 DIF-Multi-Family Residential | 400 | 1,500 | (700) | 800 |
| 3563 DIF-Commercial | 2,200 | 2,000 | (1,000) | 1,000 |
| 3564 DIF-Industrial | - | 700 | (300) | 400 |
| 3565 DIF-Office | - | 800 | (400) | 400 |
| 410 Admin DIF | 6,100 | 12,400 | (5,400) | 7,000 |
| 420 Public Facilities DIF | | | | |
| 3561 DIF-Single Family Residence | 23,000 | 49,400 | (24,700) | 24,700 |
| 3562 DIF-Multi-Family Residential | 2,700 | 10,900 | (5,500) | 5,400 |
| 3563 DIF-Commercial | 9,000 | 8,200 | (4,100) | 4,100 |
| 3564 DIF-Industrial | 1,400 | 7,400 | (3,700) | 3,700 |
| 3565 DIF-Office | - | 9,900 | (4,900) | 5,000 |
| 420 Public Facilities DIF | 36,100 | 85,800 | (42,900) | 42,900 |
| 421 Police Facilities DIF | | | | |
| 3561 DIF-Single Family Residence | 13,600 | 29,200 | (14,600) | 14,600 |
| 3562 DIF-Multi-Family Residential | 1,600 | 6,400 | (3,200) | 3,200 |
| 3563 DIF-Commercial | 5,300 | 4,800 | (2,400) | 2,400 |
| 3564 DIF-Industrial | 800 | 4,400 | (2,200) | 2,200 |
| 3565 DIF-Office | - | 5,900 | (3,000) | 2,900 |
| 421 Police Facilities DIF | 21,300 | 50,700 | (25,400) | 25,300 |
| 422 Animal Shelter DIF | | | | |
| 3561 DIF-Single Family Residence | 14,900 | 32,100 | (16,100) | 16,000 |
| 3562 DIF-Multi-Family Residential | 1,800 | 7,100 | (3,600) | 3,500 |
| 422 Animal Shelter Facilities DIF | 16,700 | 39,200 | (19,700) | 19,500 |
| 423 Corporate Yard DIF | | | | |
| 3561 DIF-Single Family Residence | 4,800 | 10,200 | | 10,200 |
| 3562 DIF-Multi-Family Residential | 600 | 2,300 | (1,200) | 1,100 |
| 3563 DIF-Commercial | 1,900 | 1,700 | (800) | 900 |
| 3564 DIF-Industrial | 300 | 1,500 | (800) | 700 |
| 3565 DIF-Office | - | 2,100 | (1,100) | 1,000 |
| 423 Corporate Yard Facilities DIF | 7,600 | 17,800 | (3,900) | 13,900 |

Revenue Detail - Other General Funds, Special Revenue Funds & Capital Project Funds

| Account Number | Adjusted Budget FY 2019-20 | Adopted Budget FY 2020-21 | Proposed Adjustments FY 2020-21 | Proposed Budget FY 2020-21 |
|---|-------------------------------|------------------------------|---------------------------------------|----------------------------------|
| 430 Fire Facilities DIF | | | | |
| 3561 DIF-Single Family Residence | 26,300 | 56,500 | (28,300) | 28,200 |
| 3562 DIF-Multi-Family Residential | 3,100 | 12,400 | (6,200) | 6,200 |
| 3563 DIF-Commercial | 10,300 | 9,400 | (4,700) | 4,700 |
| 3564 DIF-Industrial | 1,600 | 8,500 | (4,300) | 4,200 |
| 3565 DIF-Office | - | 11,400 | (5,700) | 5,700 |
| 430 Fire Facilities DIF | 41,300 | 98,200 | (49,200) | 49,000 |
| 440 Trans-Roads DIF | | | | |
| 3561 DIF-Single Family Residence | 184,400 | 396,400 | (198,200) | 198,200 |
| 3562 DIF-Multi-Family Residential | 21,600 | 86,300 | (43,200) | 43,100 |
| 3563 DIF-Commercial | 329,700 | 299,200 | (100,000) | 199,200 |
| 3564 DIF-Industrial | 9,800 | 54,200 | (27,100) | 27,100 |
| 3565 DIF-Office | - | 80,100 | (40,100) | 40,000 |
| 440 Trans-Roads DIF | 545,500 | 916,200 | (408,600) | 507,600 |
| 450 Trans-Signals DIF | | | | |
| 3561 DIF-Single Family Residence | 23,900 | 51,500 | (25,800) | 25,700 |
| 3562 DIF-Multi-Family Residential | 2,800 | 11,200 | (5,600) | 5,600 |
| 3563 DIF-Commercial | 42,800 | 38,800 | (19,400) | 19,400 |
| 3564 DIF-Industrial | 1,300 | 7,000 | (3,500) | 3,500 |
| 3565 DIF-Office | - | 10,400 | (5,200) | 5,200 |
| xxxx Developer Cash-In-Lieu - Traffic Signals | | | 82,500 | 82,500 |
| 450 Trans-Signals DIF | 70,800 | 118,900 | 23,000 | 141,900 |
| 451 Drainage DIF | | | | |
| 3561 DIF-Single Family Residence | 82,500 | 177,300 | (88,700) | 88,600 |
| 3562 DIF-Multi-Family Residential | 8,600 | 34,600 | (17,300) | 17,300 |
| 3563 DIF-Commercial | 44,900 | 40,700 | (20,400) | 20,300 |
| 3564 DIF-Industrial | 8,300 | 45,500 | (22,800) | 22,700 |
| 3565 DIF-Office | - | 31,900 | (15,900) | 16,000 |
| xxxx Developer Cash-In-Lieu - Line F Ext. | | | 105,000 | 105,000 |
| 451 Drainage DIF | 144,300 | 330,000 | (60,100) | 269,900 |
| 460 Park Land Acquisitions DIF | | | | |
| 3561 DIF-Single Family Residence | 35,600 | 76,600 | (38,300) | 38,300 |
| 3562 DIF-Multi-Family Residential | 4,200 | 16,900 | (8,500) | 8,400 |
| 460 Park Land Acquisitions DIF | 39,800 | 93,500 | (46,800) | 46,700 |

Revenue Detail - Other General Funds, Special Revenue Funds & Capital Project Funds

| Account Number | Adjusted Budget FY 2019-20 | Adopted Budget FY 2020-21 | Proposed Adjustments FY 2020-21 | Proposed Budget FY 2020-21 |
|------------------------------------|-------------------------------|------------------------------|---------------------------------------|----------------------------------|
| 461 Park Improvements DIF | | | | |
| 3561 DIF-Single Family Residence | 234,400 | 504,000 | (252,000) | 252,000 |
| 3562 DIF-Multi-Family Residential | 27,700 | 111,000 | (55,500) | 55,500 |
| 461 ParkImprovements DIF | 262,100 | 615,000 | (307,500) | 307,500 |
| 470 Community Ctr DIF | | | | |
| 3561 DIF-Single Family Residence | 28,300 | 60,900 | (30,500) | 30,400 |
| 3562 DIF-Multi-Family Residential | 3,400 | 13,400 | (6,700) | 6,700 |
| 470 Community Ctr DIF | 31,700 | 74,300 | (37,200) | 37,100 |
| 480 Multipurpose Trails DIF | | | | |
| 3561 DIF-Single Family Residence | 45,000 | 96,800 | (48,400) | 48,400 |
| 3562 DIF-Multi-Family Residential | 5,300 | 21,300 | (10,700) | 10,600 |
| 3563 DIF-Commercial | 17,800 | 16,100 | (6,100) | 10,000 |
| 3564 DIF-Industrial | 2,700 | 14,500 | (10,000) | 4,500 |
| 3565 DIF-Office | - | 19,500 | (9,700) | 9,800 |
| 480 Multipurpose Trails DIF | 70,800 | 168,200 | (84,900) | 83,300 |
| 490 Library DIF | | | | |
| 3561 DIF-Single Family Residence | - | - | - | - |
| 490 Library DIF | - | - | - | - |
| Special Revenue Funds Total | \$ 6,358,400 | \$ 6,855,500 | \$ (1,109,600) | \$ 5,745,900 |

Revenue Detail - Other General Funds, Special Revenue Funds & Capital Project Funds

| Account Number | Adjusted Budget FY 2019-20 | Adopted Budget FY 2020-21 | Proposed Adjustments FY 2020-21 | Proposed Budget FY 2020-21 |
|---|-------------------------------|------------------------------|---------------------------------------|----------------------------------|
| 500 RMRA Capital Projects | | | | |
| 3540 Grant Revenue | \$ 600,000 | \$ 600,000 | 20,000 | 620,000 |
| 500 RMRA Capital Projects | 600,000 | 600,000 | 20,000 | 620,000 |
| 501 Capital Reinvestment Fund | | | | |
| 3900 Transfers In | 53,500 | | | - |
| 501 Capital Reinvestment Fund | 53,500 | - | - | - |
| 502 RCFC Local Grant | | | | |
| 3540 Grant Revenue | 123,800 | 123,800 | 203,200 | 327,000 |
| 502 RCFC Local Grant | 123,800 | 123,800 | 203,200 | 327,000 |
| 503 TUMF Local Grant | | | | |
| 3540 Grant Revenue | 2,569,500 | 3,919,400 | 1,949,200 | 5,868,600 |
| 503 TUMF Local Grant | 2,569,500 | 3,919,400 | 1,949,200 | 5,868,600 |
| 504 CMAQ Federal Grant | | | | |
| 3540 Grant Revenue | 220,200 | | | - |
| 504 CMAQ Federal Grant | 220,200 | - | - | - |
| 505 MSRC State Grant | | | | |
| 3540 Grant Revenue | 500,000 | 50,000 | | 50,000 |
| 505 MSRC State Grant | 500,000 | 50,000 | - | 50,000 |
| 506 HSIP Federal Grant | | | | |
| 3540 Grant Revenue | 671,200 | - | 671,200 | 671,200 |
| 506 HSIP Federal Grant | 671,200 | - | 671,200 | 671,200 |
| 507 Misc State-Funded Projects | | | | |
| 3540 Grant Revenue | 75,500 | - | 75,500 | 75,500 |
| 507 Misc State-Funded Projects | 75,500 | - | 75,500 | 75,500 |
| 508 Local Capital Grants-Misc | | | | |
| 3540 Grant Revenue | 3,192,100 | 150,000 | 3,516,000 | 3,666,000 |
| 508 Local Capital Grants-Misc | 3,192,100 | 150,000 | 3,516,000 | 3,666,000 |
| Capital Revenue Funds Total | 8,005,800 | 4,843,200 | 6,435,100 | 11,278,300 |
| Non-General Fund Revenue Funds Total | \$ 14,364,200 | \$ 11,698,700 | \$ 5,325,500 | \$ 17,024,200 |

CITY OF WILDOMAR
Expenditure Status Report

| Fund | <i>FY 2019-20 Adjusted Budget</i> | <i>FY 2020-21 Adopted Budget</i> | <i>Proposed Adjustments</i> | <i>FY 2020-21 Proposed Budget</i> |
|------|---|--|---------------------------------|---|
|------|---|--|---------------------------------|---|

Other General Funds

120 Measure AA

| | | | | |
|-------------------------------------|------------------|------------------|----------------|------------------|
| Police | 638,900 | 670,900 | (26,300) | 644,600 |
| Fire | 1,066,900 | 1,241,800 | 2,100 | 1,243,900 |
| Public Works/Engineering | 420,000 | 420,000 | 170,000 | 590,000 |
| Administration | - | - | 5,000 | 5,000 |
| Community Services-Homeless Program | 138,800 | 138,800 | 94,600 | 233,400 |
| Total Measure AA | 2,264,600 | 2,471,500 | 245,400 | 2,716,900 |

| | | | | |
|------------------------------|------------------|------------------|----------------|------------------|
| Other GF Funds Total: | 2,264,600 | 2,471,500 | 245,400 | 2,716,900 |
|------------------------------|------------------|------------------|----------------|------------------|

CITY OF WILDOMAR
Expenditure Status Report

| Fund | <i>FY 2019-20 Adjusted Budget</i> | <i>FY 2020-21 Adopted Budget</i> | <i>Proposed Adjustments</i> | <i>FY 2020-21 Proposed Budget</i> |
|------|---|--|---------------------------------|---|
|------|---|--|---------------------------------|---|

Non- General Funds

200-GAS TAX

| | | | | |
|--------------------------|----------------|----------------|-----------------|----------------|
| Public Works/Engineering | 835,500 | 857,600 | (62,800) | 794,800 |
| Total Gas Tax | 835,500 | 857,600 | (62,800) | 794,800 |

201-MEASURE A

| | | | | |
|---|----------------|----------------|---------------|----------------|
| Public Works/Engineering | 678,800 | 682,400 | (507,700) | 174,700 |
| Master Drainage Plan | - | - | 5,000 | 5,000 |
| Palomar/Clinton Keith S/W Bike Trail CIP059 | - | - | 57,500 | 57,500 |
| Pavement Rehabilitation Program CIP057 | - | - | 74,000 | 74,000 |
| Slurry Seal Prog | - | - | 20,000 | 20,000 |
| Unpaved Road Program | - | - | 10,000 | 10,000 |
| General Circulation Update Study | - | - | 15,000 | 15,000 |
| Lemon Street Drainage and Pavement | - | - | 90,500 | 90,500 |
| Line C Basin CIP063 | - | - | 11,000 | 11,000 |
| Pedestrian Countdown Heads H8-08-025 | - | - | 97,000 | 97,000 |
| Guardrails H8-08-024 | - | - | 85,000 | 85,000 |
| Wildomar Channel Trail Gates | - | - | 77,000 | 77,000 |
| Systematic Safety Analysis Report | - | - | 5,000 | 5,000 |
| Total Measure A | 678,800 | 682,400 | 39,300 | 721,700 |

203 TDA

| | | | | |
|---|--------------|----------------|--------------|----------------|
| F1 Palomar/ Clinton Keith Sidewalk & Bike Trail | 5,200 | 269,800 | 5,200 | 275,000 |
| Total TDA | 5,200 | 269,800 | 5,200 | 275,000 |

210 AQMD

| | | | | |
|--------------------------|---------------|---------------|----------|---------------|
| Public Works/Engineering | 8,200 | 8,200 | - | 8,200 |
| Unpaved Roadway | 36,800 | 36,800 | - | 36,800 |
| Total AQMD | 45,000 | 45,000 | - | 45,000 |

251 LLMD 89-1C

| | | | | |
|--------------------------|----------------|----------------|------------------|----------------|
| Public Works/Engineering | 21,600 | 37,200 | (37,200) | - |
| Zone 03 | 107,700 | 107,700 | (19,500) | 88,200 |
| Zone 18 | 600 | 500 | 300 | 800 |
| Zone 26 | 800 | 700 | 200 | 900 |
| Zone 27 | 900 | 700 | 800 | 1,500 |
| Zone 29 | 1,000 | 1,100 | 300 | 1,400 |
| Zone 30 | 32,500 | 33,400 | (22,300) | 11,100 |
| Zone 35 | 100 | 100 | 200 | 300 |
| Zone 42 | 34,500 | 35,400 | (18,500) | 16,900 |
| Zone 50 | 200 | 200 | 100 | 300 |
| Zone 51 | 8,200 | 8,400 | (4,200) | 4,200 |
| Zone 52 | 65,900 | 67,700 | (53,000) | 14,700 |
| Zone 59 STL | 2,000 | 2,000 | (1,100) | 900 |
| Zone 59 Landscape | 3,200 | 3,300 | (800) | 2,500 |
| Zone 62 | 17,600 | 18,100 | (11,000) | 7,100 |
| Zone 67 | 7,600 | 7,800 | (5,800) | 2,000 |
| Zone 70 | 800 | 700 | 100 | 800 |
| Zone 71 STL | 400 | 300 | (100) | 200 |
| Zone 71 Landscape | 10,900 | 11,200 | (5,500) | 5,700 |
| Zone 73 STL | 600 | 500 | - | 500 |
| Zone 181 | 25,400 | 26,100 | (19,800) | 6,300 |
| LLMD 89-1C Total | 342,500 | 363,100 | (196,800) | 166,300 |

CITY OF WILDOMAR
Expenditure Status Report

| Fund | <i>FY 2019-20 Adjusted Budget</i> | <i>FY 2020-21 Adopted Budget</i> | <i>Proposed Adjustments</i> | <i>FY 2020-21 Proposed Budget</i> |
|--------------------------------------|---|--|---------------------------------|---|
| 252 CSA-22 | | | | |
| Public Works Streetlights | 31,100 | 31,700 | 13,300 | 45,000 |
| CSA-22 | 31,100 | 31,700 | 13,300 | 45,000 |
| 253 - CSA 103 | | | | |
| Landscape/Drainage | 67,900 | 87,700 | (68,600) | 19,100 |
| Street Lights | 101,800 | 85,400 | 93,200 | 178,600 |
| CSA-103 | 169,700 | 173,100 | 24,600 | 197,700 |
| 254 - CSA 142 | | | | |
| Street Lights | 35,800 | 36,500 | 1,100 | 37,600 |
| CSA-142 | 35,800 | 36,500 | 1,100 | 37,600 |
| 255 Measure Z - Parks | | | | |
| Community Services | 74,700 | 77,400 | (22,400) | 55,000 |
| O'Brien Park | 302,300 | 250,600 | 4,400 | 255,000 |
| Heritage Park | 70,900 | 71,900 | (7,200) | 64,700 |
| Windsong Park | 77,500 | 70,900 | (7,100) | 63,800 |
| Malaga Park | 33,200 | 34,900 | (8,000) | 26,900 |
| Total Measure Z Park | 558,600 | 505,700 | (40,300) | 465,400 |
| CFD's | | | | |
| 259 CFD 20171 DIF Deferral | - | - | 83,000 | 83,000 |
| 260 CFD 2013-1 Maintenance | 69,300 | 77,300 | (22,600) | 54,700 |
| 261 CFD 2013-1 Annex 1 Zone 3 | 76,600 | 85,600 | (25,200) | 60,400 |
| 262 CFD 2013-1 Annex 2 Zone 4 | 300 | 300 | 1,800 | 2,100 |
| 263 CFD 2013-1 Annex 3 Zone 5 | 50,600 | 56,600 | (16,600) | 40,000 |
| 266 CFD 2013-1 Annex 6 Zone 8 | 10,900 | 12,300 | (3,600) | 8,700 |
| 267 CFD 2013-1 Annex 7 Zone 9 | 13,800 | 15,400 | (4,600) | 10,800 |
| 269 CFD 2013-1 Spec Tax B | 104,800 | 106,800 | 13,300 | 120,100 |
| 270 CFD 2013-1 Zone 11 | 20,900 | 23,300 | (7,000) | 16,300 |
| 271 CFD 2013-1 Zone 13 | 1,100 | 1,100 | (500) | 600 |
| 272 CFD 2013-1 Zone 14 | 8,500 | 9,400 | (2,800) | 6,600 |
| 273 CFD 2013-1 Zone 15 | 14,700 | 15,000 | (6,400) | 8,600 |
| 274 CFD 2013-1 Zone 16 | - | - | 6,800 | 6,800 |
| 275 CFD 2013-1 Zone 18 | - | - | 21,000 | 21,000 |
| 276 CFD 2013-1 Zone 19 | - | - | 15,400 | 15,400 |
| Total CFD's | 371,500 | 403,100 | 52,000 | 455,100 |

**CITY OF WILDOMAR
Expenditure Status Report**

| Fund | | <i>FY 2019-20 Adjusted Budget</i> | <i>FY 2020-21 Adopted Budget</i> | <i>Proposed Adjustments</i> | <i>FY 2020-21 Proposed Budget</i> |
|-----------------------------|--------------------------------|---|--|---------------------------------|---|
| 280-Grants | | | | | |
| 280-962 | CalRecycle CCPP Grant | 9,000 | 9,000 | - | 9,000 |
| 280-963 | EMPG | 5,000 | 5,000 | - | 5,000 |
| 280-964 | SHSP Grant | 5,000 | 5,000 | - | 5,000 |
| 280-966 | PARSAC Grant | 10,000 | 10,000 | - | 10,000 |
| | Total Grants | 29,000 | 29,000 | - | 29,000 |
| 281-SLESF-COPS Grant | | | | | |
| | | 100,000 | 100,000 | - | 100,000 |
| | SLESF | 100,000 | 100,000 | - | 100,000 |
| 282-CDBG | | | | | |
| | Sedco Sidewalk Improvement II | 17,000 | 17,000 | (16,000) | 1,000 |
| | Sedco Sidewalk Improvement III | - | - | 60,000 | 60,000 |
| | CDBG | 17,000 | 17,000 | 44,000 | 61,000 |
| 283 PEG Grant | | | | | |
| | Services and Equipment | 25,000 | 25,000 | 3,400 | 28,400 |
| | Total PEG Grant | 25,000 | 25,000 | 3,400 | 28,400 |
| 284 Streetlight | | | | | |
| | Furniture and Equipment | 348,400 | 196,900 | - | 196,900 |
| | Total PEG Grant | 348,400 | 196,900 | - | 196,900 |

CITY OF WILDOMAR
Expenditure Status Report

| Fund | <i>FY 2019-20 Adjusted Budget</i> | <i>FY 2020-21 Adopted Budget</i> | <i>Proposed Adjustments</i> | <i>FY 2020-21 Proposed Budget</i> |
|---|---|--|---------------------------------|---|
| 300 Cemetery | 627,800 | 611,200 | 49,600 | 660,800 |
| Cemetery | 627,800 | 611,200 | 49,600 | 660,800 |
| 410-Admin DIF | 20,000 | - | 10,000 | 10,000 |
| Total Admin DIF | 20,000 | - | 10,000 | 10,000 |
| 420-Public Facilities DIF | 12,000 | 99,000 | 6,000 | 105,000 |
| Total Public Facilities DIF | 12,000 | 99,000 | 6,000 | 105,000 |
| 422-Animal Shelter DIF | 82,900 | 82,900 | - | 82,900 |
| Total Animal Shelter DIF | 82,900 | 82,900 | - | 82,900 |
| 440-Trans-Road DIF | | | | |
| Bundy Canyon Rd. Widening | 866,200 | 866,200 | 866,200 | 1,732,400 |
| Total Trans - Road DIF | 866,200 | 866,200 | 866,200 | 1,732,400 |
| 450- Trans -Signals DIF | | | | |
| Bundy Canyon Rd. Widening | 235,500 | 235,500 | (235,500) | - |
| Bundy Canyon/Sellers TS CIP 077 | - | - | 315,000 | 315,000 |
| Bundy Canyon/Monte Vista TS CIP 078 | - | - | 222,000 | 222,000 |
| Bundy Canyon/Orchard St. Traffic Signal | - | - | 36,000 | 36,000 |
| Total Trans - Signals DIF | 235,500 | 235,500 | 337,500 | 573,000 |
| 451- Drainage DIF | | | | |
| Storm Drain Line F Extension | - | - | 140,400 | 140,400 |
| Total Drainage DIF | - | - | 140,400 | 140,400 |
| 461- Park Improvements DIF | | | | |
| Public Works | - | - | 10,800 | 10,800 |
| F4 Regency-Heritage Park Rehab. | 17,000 | - | - | - |
| F6 New 27 Acre Park | 112,000 | 193,000 | - | 193,000 |
| Total Park Improvement DIF | 129,000 | 193,000 | 10,800 | 203,800 |
| 480-Multipurpose Trails DIF | - | - | 5,600 | 5,600 |
| Total Multipurpose Trails DIF | - | - | 5,600 | 5,600 |
| 490-Library DIF | 19,000 | 19,000 | - | 19,000 |
| Total Library DIF | 19,000 | 19,000 | - | 19,000 |

CITY OF WILDOMAR
Expenditure Status Report

| Fund | FY 2019-20 Adjusted Budget | FY 2020-21 Adopted Budget | Proposed Adjustments | FY 2020-21 Proposed Budget | |
|--|--|---------------------------------|-------------------------|----------------------------------|-------------------|
| 500-RMRA Capital Projects | | | | | |
| 500-048 | Road Maint and Rehab Imp | 570,000 | 520,000 | (520,000) | - |
| 500-050 | Pavement Management Program | - | - | 720,000 | 720,000 |
| 500-913 | Clinton Keith Widening | - | - | 400,000 | 400,000 |
| 500-903 | Slurry Seal Program | 30,000 | 80,000 | 120,000 | 200,000 |
| | Total RMRA Capital Projects | 600,000 | 600,000 | 720,000 | 1,320,000 |
| 501-Capital Reinvestment | | | | | |
| 501-052 | Wildomar Trail Street Renaming | 3,000 | - | - | - |
| 501-410 | Community Services-O'Brien Park | 25,000 | - | - | - |
| 501-410 | Community Services-Windsong Park | 25,000 | - | - | - |
| | Total Capital Reinvestment | 53,000 | - | - | - |
| 502-Riverside County Fund Control (RCFC) - Local | | | | | |
| 502-xxx | Line F Extension | - | - | 327,000 | 327,000 |
| 502-909 | Bundy Canyon/Scott Rd Widen 02 | 123,800 | 123,800 | (123,800) | - |
| | Total RCFC | 123,800 | 123,800 | 203,200 | 327,000 |
| 503-Transformation Uniform Mitigation Fee (TUMF) - Local | | | | | |
| 503-001 | Palomar/Clinton Keith Bike Path | 60,000 | 364,400 | 116,400 | 480,800 |
| 503-909 | Bundy Canyon/Scott Rd Widen 02 | 802,000 | 802,000 | 370,800 | 1,172,800 |
| 503-xxx | Bundy Canyon/I-15 Project Study | - | - | 25,000 | 25,000 |
| 503-xxx | Baxter Rd/I-15 Project Study | - | - | 25,000 | 25,000 |
| 503-912 | Palomar Widen 05 | 400,000 | - | 1,086,000 | 1,086,000 |
| 503-913 | Clinton Keith Widen 08 | 585,500 | 2,753,000 | 260,800 | 3,013,800 |
| | Total TUMF | 1,847,500 | 3,919,400 | 1,884,000 | 5,803,400 |
| 505-Mobile Source Air Pollution Reduction Review Committee (MSRC) - State | | | | | |
| 505-913 | Clinton Keith Widening | - | 50,000 | - | 50,000 |
| | Total MSRC | - | 50,000 | - | 50,000 |
| 506-Highway Safety Improvement Program (HSIP) - Federal | | | | | |
| 506-967 | Guardrails H8-08-024 | 365,200 | - | 365,200 | 365,200 |
| 506-968 | Pedestrian Countdown H8-08-025 | 237,000 | - | 250,000 | 250,000 |
| | Total HSIP | 602,200 | - | 615,200 | 615,200 |
| 507-State Funded Capital Projects - Miscellaneous - State | | | | | |
| 507-969 | Safety Analysis Report (SSARP) | 75,500 | - | 10,000 | 10,000 |
| | Total Miscellaneous State Funded Projects | 75,500 | - | 10,000 | 10,000 |
| 508-Local Capital Grants | | | | | |
| 508-909 | Bundy Canyon RCTC | - | - | 3,516,000 | 3,516,000 |
| 508-969 | Circulation Element Update Study | 150,000 | 150,000 | - | 150,000 |
| | Total Local Capital Grants | 150,000 | 150,000 | 3,516,000 | 3,666,000 |
| | Non-GF Funds Total: | 9,037,500 | 10,685,900 | 8,257,500 | 18,943,400 |

Exhibit A2

Schedule of Authorized Positions FY 20-21

City of Wildomar
Schedule of Approved Positions
FY 2020-21

| Position | Number of Employees | Budgeted Salary | Health Insurance Allotment | Other Compensation, Retirement & Payroll Taxes | Total Position Cost |
|--|---------------------|-----------------|----------------------------|--|---------------------|
| Full-Time Positions (except City Council) | | | | | |
| City Council Member (each) | 5 | \$ 4,800 | \$ 14,400 | \$ 7,078 | \$ 26,278 |
| City Manager | 1 | 214,010 | 14,400 | 84,870 | 313,280 |
| *Assistant City Manager/PW Director | 1 | 211,780 | 14,400 | 32,343 | 258,523 |
| Planning Director | 1 | 169,295 | 14,400 | 46,791 | 230,486 |
| City Clerk | 1 | 103,829 | 14,400 | 30,095 | 148,324 |
| Economic Development Director | 1 | 117,387 | 14,400 | 38,170 | 169,957 |
| Administrative Analyst Sr. | 1 | 85,782 | 14,400 | 23,393 | 123,575 |
| Administrative Analyst I/II | 1 | 60,589 | 14,400 | 8,674 | 83,663 |
| Parks, Community Svcs, & Cemetery Dist. Mgr. | 1 | 79,350 | 14,400 | 25,038 | 118,788 |
| *Administrative Assistant I/II | 1 | 45,202 | 14,400 | 6,531 | 66,133 |
| *Associate Planner/Sr Planner | 1 | 75,509 | 14,400 | 11,261 | 101,170 |
| *Finance Manager | 1 | 108,964 | 14,400 | 15,551 | 138,915 |
| *Grounds Worker II | 1 | 42,420 | 14,400 | 7,980 | 64,800 |
| *Grounds Worker I | 1 | 37,771 | 14,400 | 5,849 | 58,020 |
| *CALPERS PEPRA Member 7.732% Employer Rate-Paid by Employer 6.75% Employee Rate-Paid by Employee | | | | | |

WILDOMAR CEMETERY DISTRICT
Agenda Item #3.1B
GENERAL BUSINESS
Meeting Date: June 24, 2020

TO: Chairman and Trustees
FROM: Gary Nordquist, General Manager
PREPARED BY: James R. Riley, Administrative Services Director
SUBJECT: FY 2020-21 Budget Amendments

STAFF REPORT

RECOMMENDATION:

Staff recommends that the Board of Trustees adopt a Resolution entitled:

RESOLUTION NO. WCD2020-_____
A RESOLUTION OF THE BOARD OF TRUSTEES OF THE WILDOMAR
CEMETERY DISTRICT, AUTHORIZING AN AMENDMENT TO THE FY 2020-21
BUDGETED REVENUES AND EXPENSES

BACKGROUND:

The District must adopt a budget that appropriates revenues and expenditures allowing the District to receive funds and make expenditures to conduct the business of the District as of July 1. The District adopted the Biennial Budget for Fiscal Years (FY) 2019-20 and 2020-21 on June 26, 2019. Since that adoption date, several changes have been approved by the Board through FY 2019-20 Quarterly Budget Reviews. Amendments are proposed to the base budget for the District, related to net various adjustments.

DISCUSSION:

The FY 2020-21 Cemetery Operations and Cemetery Endowment base budget revenues are \$582,400 and expenditures are \$611,200. The District's operational budget is projected to have a fund balance at June 30, 2020 of \$1,163,846 and a \$267,848 endowment fund balance. Recommended changes to the FY 2020-21 base budget are as follows:

1. Net decrease of Salaries and Benefits of \$35,500. This is due to postponing the hiring of an additional Grounds Worker I in FY 2020-21.
2. Net increase of \$85,100 to Other Expenditures. This is related to budgeting the Cemetery Master Plan of \$50,000 and City Hall Lease space of \$50,400, offset by reductions to meetings and conferences, travel, training of \$5,000; reduction of \$3,100 for legal services; reduction of department supplies of \$6,400 and other miscellaneous reductions of \$800.

FISCAL IMPACTS:

The fiscal impact is noted in the Discussion section.

Prepared by:
James R. Riley
Administrative Services Director

Submitted & Approved by:
Gary Nordquist
General Manager

ATTACHMENT:

Resolution WCD2020-XX
Proposed Budget of FY 2020-21 Budget Expenditures

RESOLUTION NO. WCD2020 - _____

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE WILDOMAR
CEMETERY DISTRICT, AUTHORIZING AN AMENDMENT TO THE FY
2020-21 BUDGETED REVENUES AND EXPENSES**

WHEREAS, the Board of Trustees reviewed and approved the FY 2019-20 and FY 2020-21 budgets on June 26, 2019; and

WHEREAS, The Board of Trustees has been presented with and has reviewed and approved the Fiscal Year 2020-21 Operating Budget along with recommendations and appropriations, transfers in and transfers out between funds, and other related expenditures; and

NOW, THEREFORE, BE IT RESOLVED that the Wildomar Cemetery District Trustees have reviewed the Fiscal Years 2020-21 Amended Budgets, as specified in the Staff Report, and are hereby adopted.

PASSED, APPROVED, AND ADOPTED this 24th day of June, 2020.

Dustin Nigg
Chairman

APPROVED AS TO FORM:

ATTEST:

Thomas D. Jex
District Counsel

Janet Morales
Acting Clerk of the Board

| Cemetery | | Adopted Budget | | | Proposed |
|----------------------------------|------------------------|-------------------|-------------------|---------------------------------|-------------------|
| | | 2019-20 Budget | 2020-21 Budget | 2020-21 Proposed Adjustments | 2020-21 Budget |
| Account Number | | | | | |
| CEMETERY FUND - 300 | | | | | |
| 300-470-4725-51001 | Salaries | \$ 245,300 | \$ 257,600 | \$ (31,300) | \$ 226,300 |
| 300-470-4725-51010 | Overtime | 3,000 | 3,200 | (2,200) | 1,000 |
| 300-470-4725-51100 | Auto Allowance | 5,100 | 5,100 | 1,300 | 6,400 |
| 300-470-4725-51105 | Cell Phone Allowance | 2,900 | 2,900 | (1,200) | 1,700 |
| 300-470-4725-51107 | Internet Allowance | 1,000 | 1,000 | 700 | 1,700 |
| 300-470-4725-51150 | PERS Retirement | 33,300 | 35,000 | 10,000 | 45,000 |
| 300-470-4725-51155 | Social Security | 100 | 100 | (100) | - |
| 300-470-4725-51160 | Medicare | 3,800 | 4,000 | (1,100) | 2,900 |
| 300-470-4725-51162 | FUI | 200 | 200 | | 200 |
| 300-470-4725-51164 | SUI | 1,000 | 1,000 | (300) | 700 |
| 300-470-4725-51200 | Medical Ins. | 54,100 | 54,100 | (18,900) | 35,200 |
| 300-470-4725-51201 | Dental Ins. | 6,100 | 6,100 | (500) | 5,600 |
| 300-470-4725-51202 | Vision Ins. | 3,600 | 3,600 | (2,000) | 1,600 |
| 300-470-4725-51206 | Workers Comp Premium | - | - | 800 | 800 |
| 300-470-4725-51207 | General Liab Premium | - | - | 3,500 | 3,500 |
| 300-470-4725-51208 | Other Ins Premium | 600 | 600 | 5,700 | 6,300 |
| 300-470-4725-51210 | Retirement RHS | 2,600 | 2,600 | 100 | 2,700 |
| Total Salary and Benefits | | 362,700 | 377,100 | (35,500) | 341,600 |
| 300-470-4725-52010 | Office Supplies | 1,200 | 1,200 | - | 1,200 |
| 300-470-4725-52012 | Departmental Supplies | 22,300 | 22,300 | (6,400) | 15,900 |
| 300-470-4725-52015 | Postage Mailing | 200 | 200 | - | 200 |
| 300-470-4725-52016 | Reproduction | 200 | 200 | - | 200 |
| 300-470-4725-52020 | Legal Notices | 3,000 | 3,000 | - | 3,000 |
| 300-470-4725-52100 | Memberships/Dues | 400 | 400 | - | 400 |
| 300-470-4725-52105 | Meetings/Conferences | 2,000 | 2,000 | (2,000) | - |
| 300-470-4725-52110 | Training | 3,000 | 3,000 | (2,000) | 1,000 |
| 300-470-4725-52113 | Travel | 1,000 | 1,000 | (1,000) | - |
| 300-470-4725-52115 | Contractual Services | 7,700 | 8,700 | 50,000 | 58,700 |
| 300-470-4725-52116 | Professional Services | 93,300 | 93,300 | - | 93,300 |
| 300-470-4725-52117 | Legal Services | 3,100 | 3,100 | (3,100) | - |
| 300-470-4725-52119 | Bank/Admin Fees | 1,300 | 1,300 | - | 1,300 |
| 300-470-4725-53010 | City Hall Lease | - | - | 50,400 | 50,400 |
| 300-470-4725-53020 | Telephone | 1,600 | 1,600 | - | 1,600 |
| 300-470-4725-53024 | Solid Waste | 1,800 | 1,800 | - | 1,800 |
| 300-470-4725-53026 | Water | 13,000 | 13,000 | - | 13,000 |
| 300-470-4725-54010 | Uniforms | 4,700 | 4,700 | (700) | 4,000 |
| 300-470-4725-56010 | Equipment Maint/Repair | 10,000 | 5,000 | - | 5,000 |
| 300-470-4725-56013 | Bldg Maint/ Repair | 31,000 | 4,000 | - | 4,000 |
| 300-470-4725-56015 | Prop/Equip Rental | 1,000 | 1,000 | (300) | 700 |
| 300-470-4725-58100 | Furniture & Equipment | 1,500 | 1,500 | (500) | 1,000 |
| 300-470-4725-58110 | Hardware/Software | 1,300 | 1,300 | 700 | 2,000 |
| 300-470-4725-59000 | Transfers Out | 60,500 | 60,500 | - | 60,500 |
| Total Other Expenditures | | 265,100 | 234,100 | 85,100 | 319,200 |
| TOTAL CEMETERY FUND - 300 | | \$ 627,800 | \$ 611,200 | \$ 49,600 | \$ 660,800 |