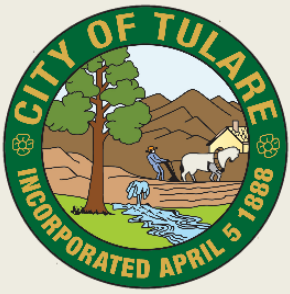


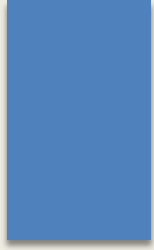


Mid-Year Budget Review

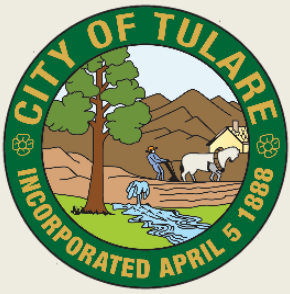
City Council
February 19, 2019



2018/19 Fiscal Year General Fund Revenues vs. Expenditures



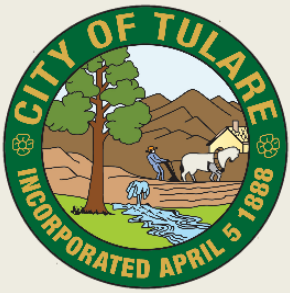
	General Fund Adopted Budget	General Fund Year End Estimate
Estimated Revenue	41,437,950	42,990,030
Estimated Expenditures	<u>42,258,610</u>	<u>44,377,410</u>
Estimated Expenditures in Excess of Revenue	(820,660)	(1,387,380)



2018/19 Fiscal Year General Fund Revenues vs. Expenditures

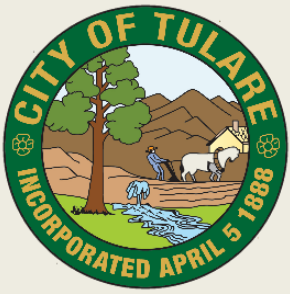
Estimated Revenue	42,990,030
Estimated Expenditures	44,377,410
Estimated Expenditures in Excess of Revenue	(1,387,380)
General Fund – One-Time Money	578,970
Estimated Expenditures in Excess of Revenue	(808,410)
Policy For One-Time Money - (Administrative Policy #13-02) Budget Policies & Practices - Approved June 4, 2013	
30% Streets	173,700
20% Computer CIP	115,790
10% Fund Balance	57,900
20% Technology, Capita Projects, etc.	115,790
20% Council Direction	115,790
	578,970
2018-2019 One-Time expense	530,000

Per Policy, designated one-time receipts will not be budgeted for ongoing programs, salaries, and annually reoccurring costs that are highly like it to repeat in the future.



2018/19 Fiscal Year General Fund Expenditure Summary

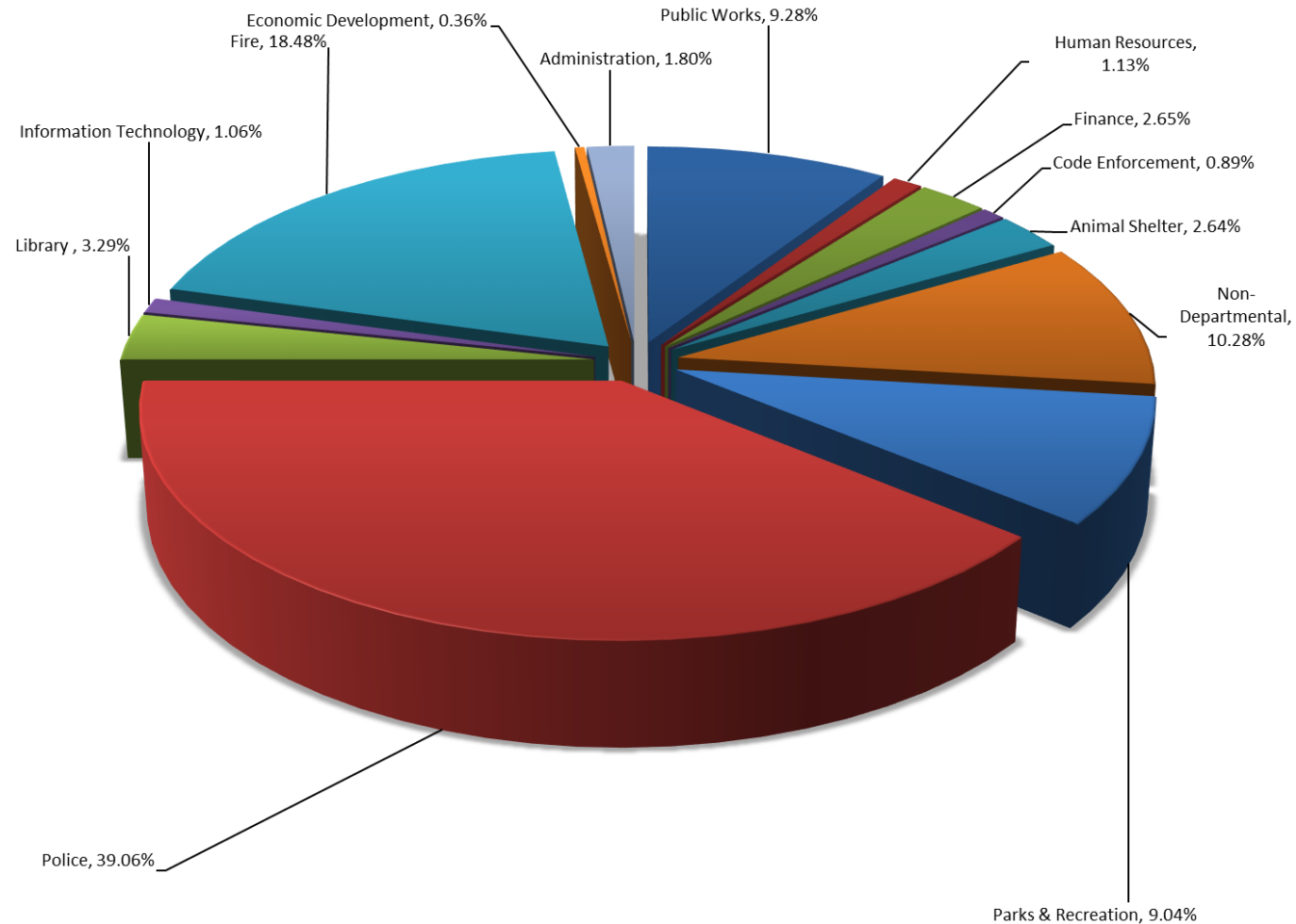
General Government Funds	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Service	Sub-Total Expenditures	Other Financing Uses	2018/19 Estimated Actual
City Council	54,610	96,320			150,930		150,930
City Manager	526,220	122,890			649,110		649,110
Finance	710,310	466,680			1,176,990		1,176,990
Information Technology	229,940	241,950			471,890		471,890
Economic Development	109,500	51,840			161,340		161,340
Human Resources	293,890	207,450			501,340		501,340
Code Enforcement	190,040	76,860			266,900		266,900
Code Enforcement - Measure I	115,890	11,530			127,420		127,420
Animal Shelter	859,880	313,160			1,173,040		1,173,040
Non-Departmental		1,255,750	6,660	118,230	1,380,640	3,181,210	4,561,850
Police--Administration	3,107,070	1,099,050			4,206,120		4,206,120
Police--Patrol	5,183,890	1,150,600			6,334,490		6,334,490
Police--Investigations	1,926,680	282,630			2,209,310		2,209,310
Police--Measure I	4,286,780	309,760			4,596,540		4,596,540
Fire	5,274,780	1,210,040	32,980		6,517,800		6,517,800
Fire--Measure I	1,597,910	84,930			1,682,840		1,682,840
Streets	989,050	378,420		237,070	1,604,540	304,100	1,908,640
Streets-Measure I						200,000	200,000
Streets Lights	8,440	631,070			639,510		639,510
Graffiti Abatement	84,230	31,580			115,810		115,810
Parks & Recreation Administration	335,150	103,150			438,300		438,300
Parks	1,096,760	1,183,950		25,000	2,305,710		2,305,710
Recreation & Community Services	906,430	361,560			1,267,990		1,267,990
Library	866,890	591,340			1,458,230		1,458,230
Storm Drainage				783,310	783,310	472,000	1,255,310
	28,754,340	10,262,510	39,640	1,163,610	40,220,100	4,157,310	44,377,410

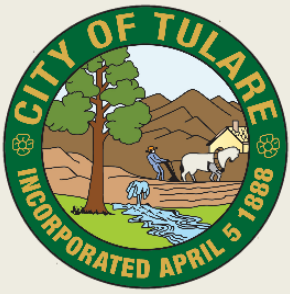


2018/19 Fiscal Year General Fund Expenditure Summary

GENERAL FUND ESTIMATED EXPENDITURES FOR 2018-2019

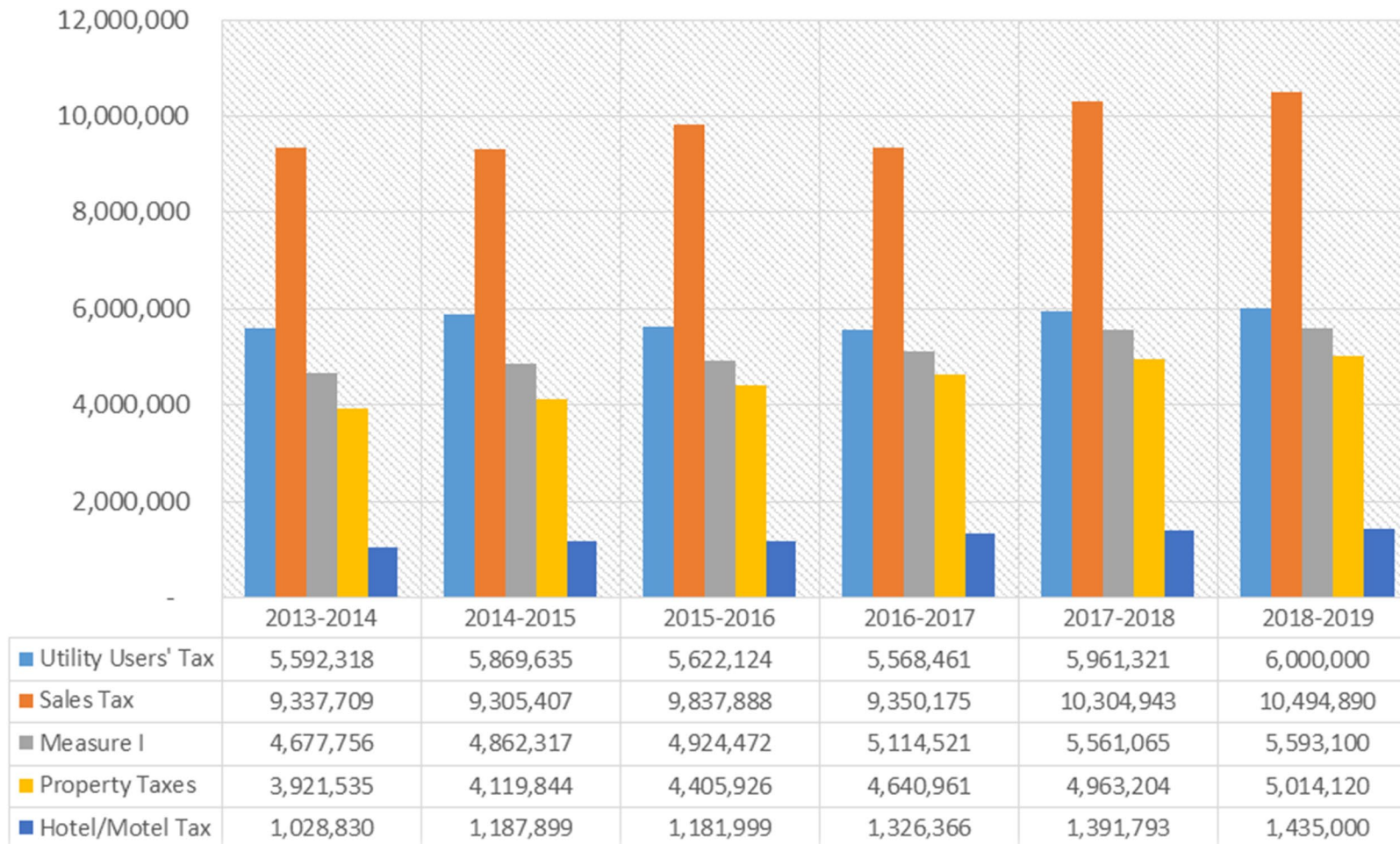
\$44,377,410

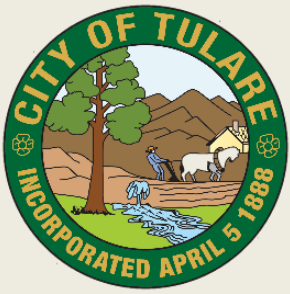




5 Year History & Current Year Estimate

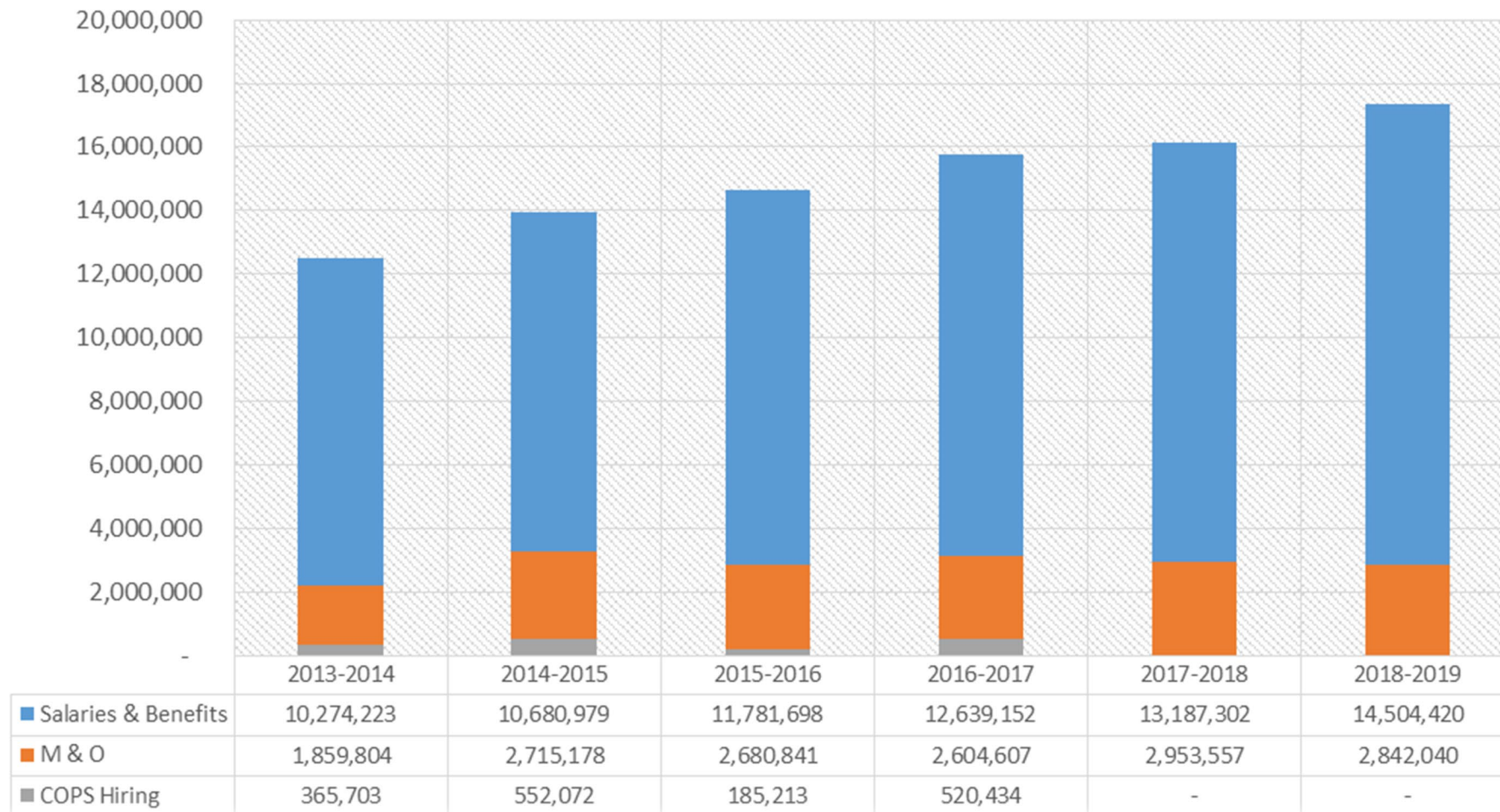
General Fund Major Revenues

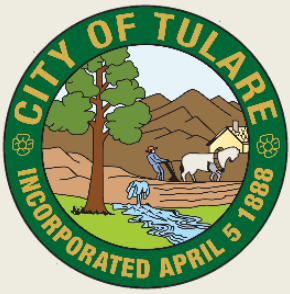




5 Year History & Current Year Estimate

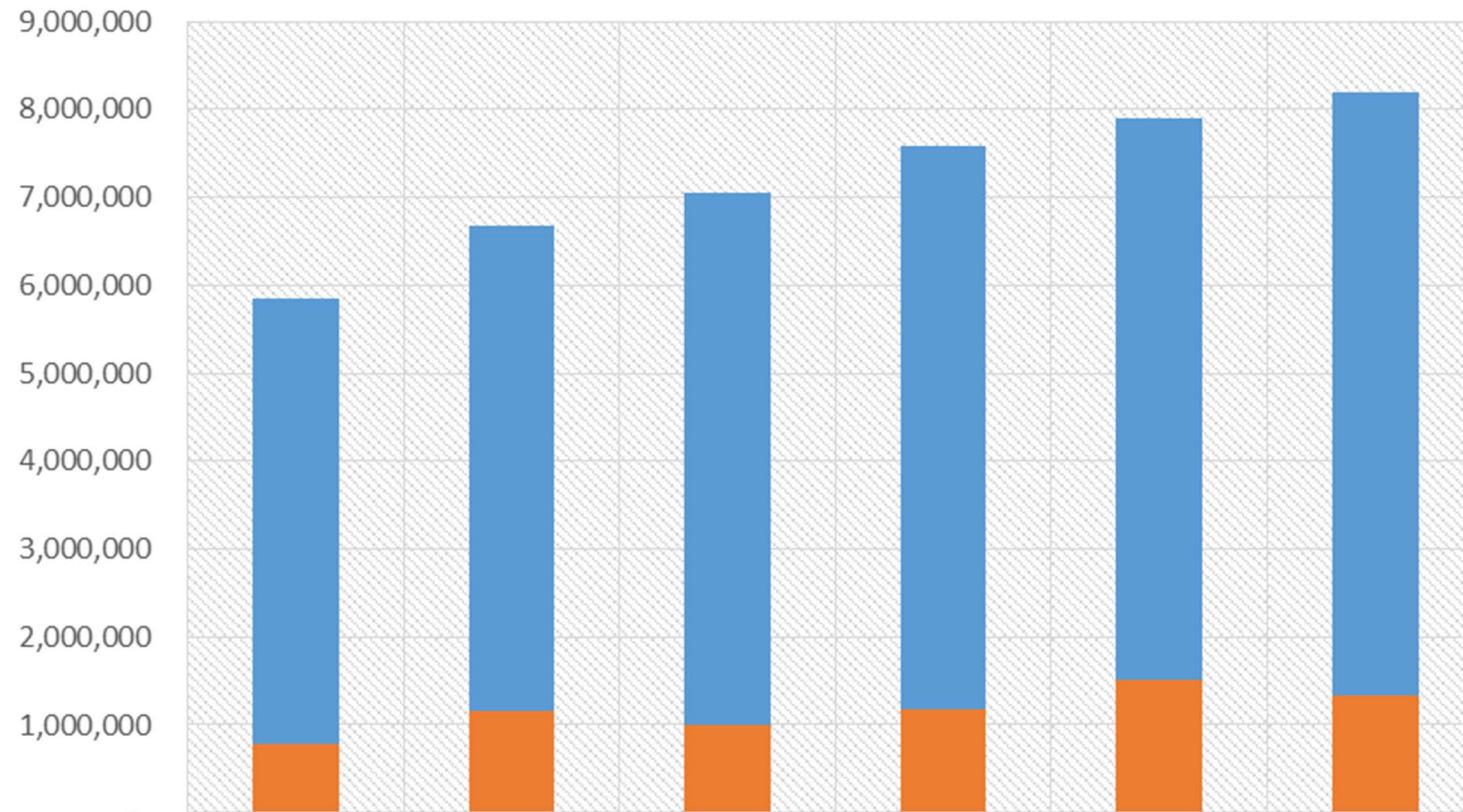
Police Actual & Estimated Expenditures



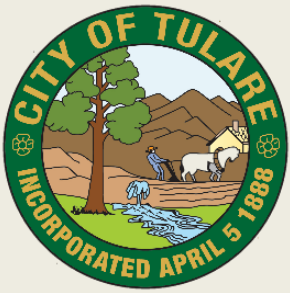


5 Year History & Current Year Estimate

Fire Actual and Estimated Expenditures

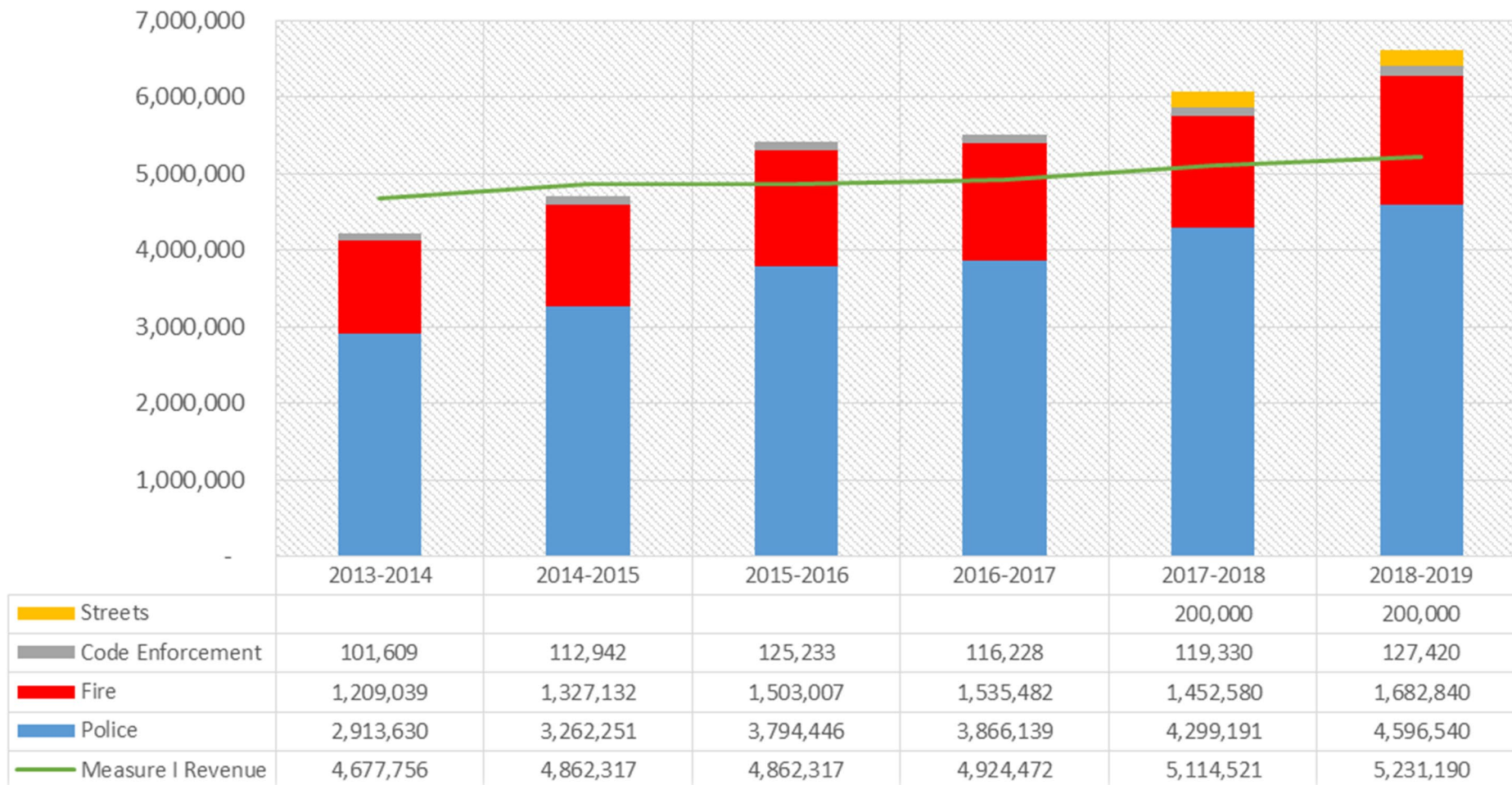


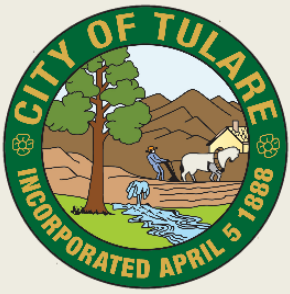
■ Salaries & Benefits	5,053,257	5,528,282	6,040,078	6,401,787	6,372,690	6,872,690
■ M & O	788,688	1,154,208	1,006,411	1,175,174	1,516,047	1,327,950



5 Year History & Current Year Estimate

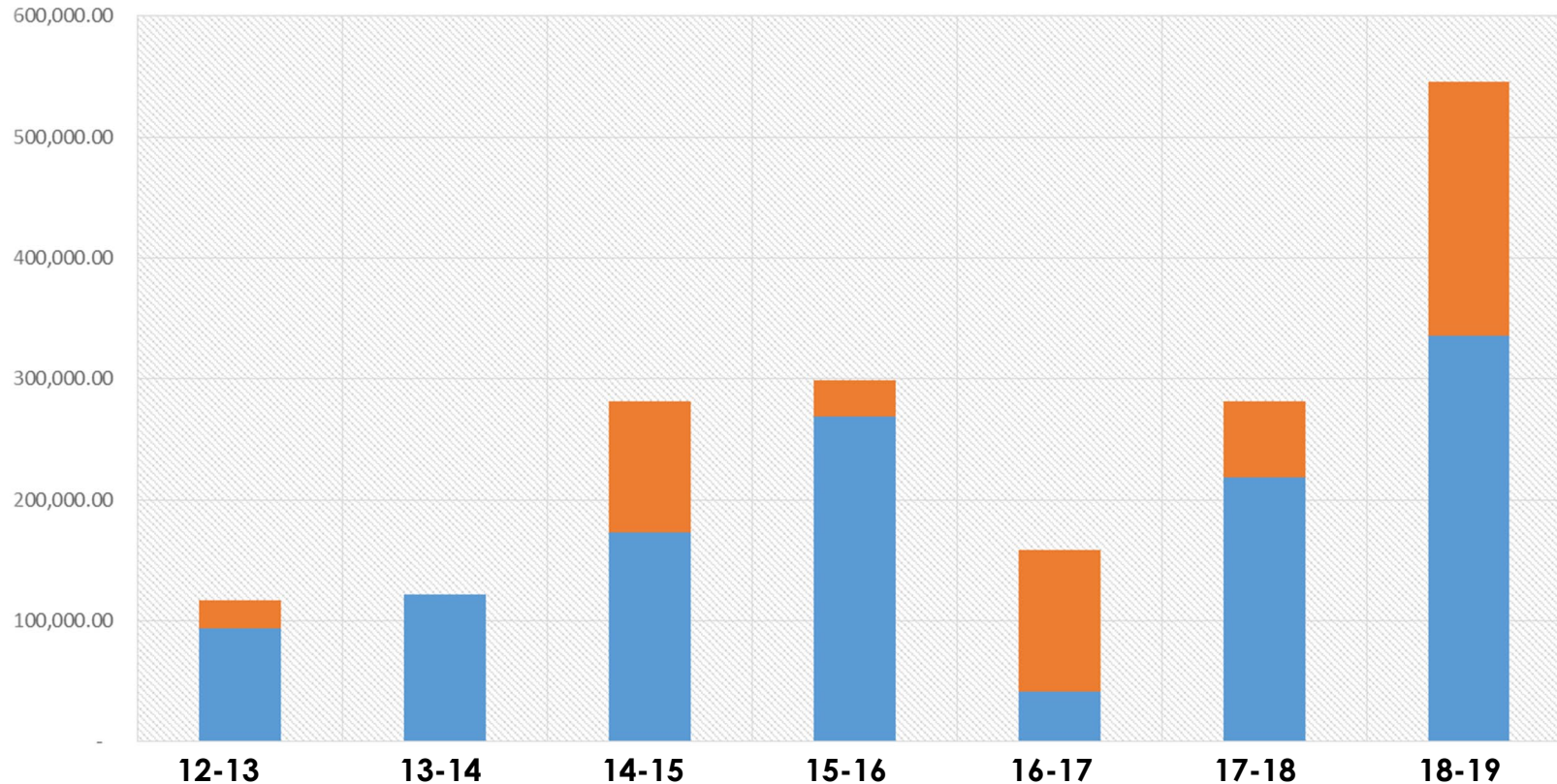
Measure I Revenue and Expenditures





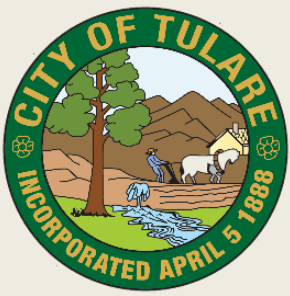
5 Year History & Current Year Estimate

Personnel Reserve Expenditures



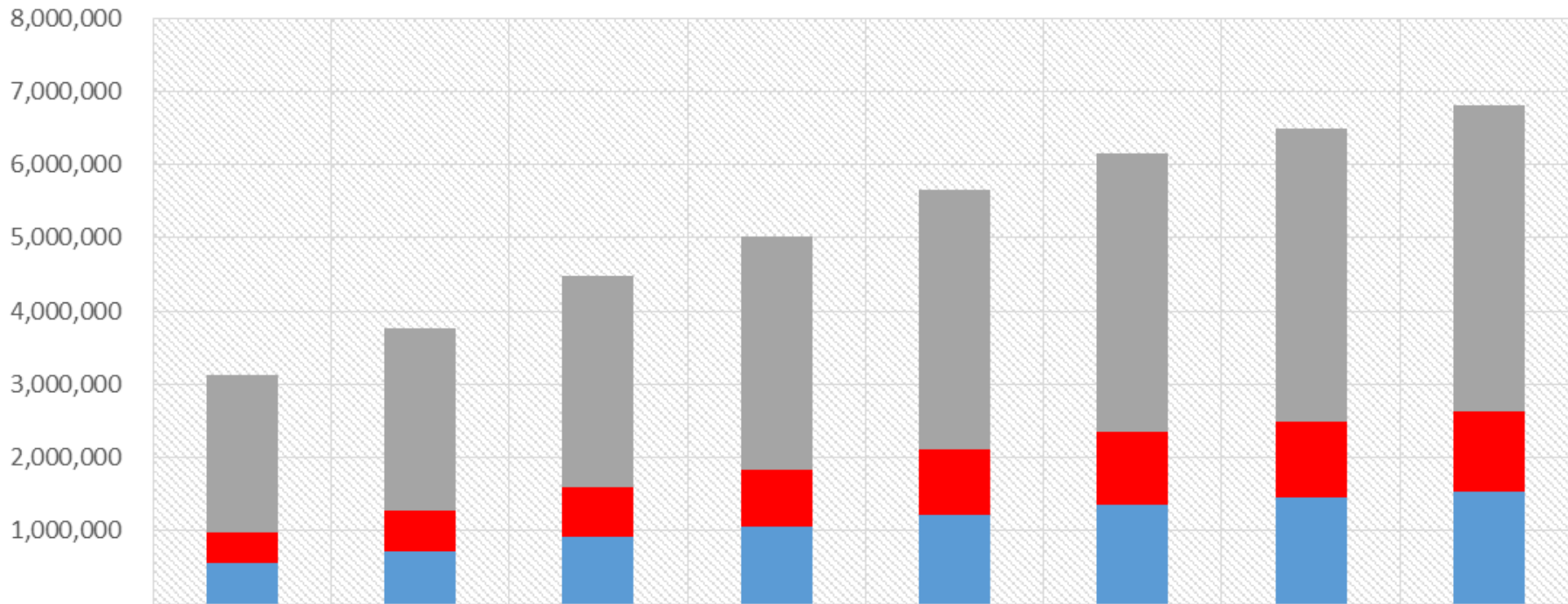
	12-13	13-14	14-15	15-16	16-17	17-18	18-19
Payoff/Medicare	93,714.05	121,992.96	173,058.44	269,231.18	41,607.98	218,577.71	335,692.06
Health Insurance	23,606.15	-	107,973.40	30,036.67	116,946.79	62,753.71	210,364.42
Total	117,320.20	121,992.96	281,031.84	299,267.85	158,554.77	281,331.42	546,056.48

18-19: As of February 4, 2019



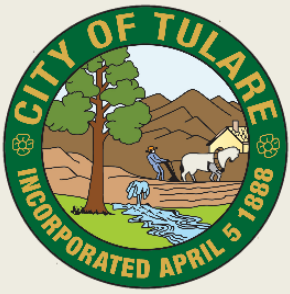
CalPERS Outlook

PERS Unfunded Liability Payment - 30 Year Amortization - City Wide



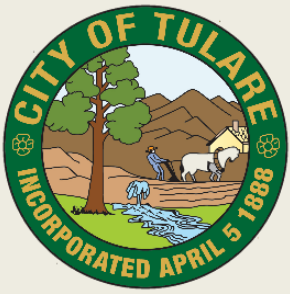
*In February 2018, the CalPERS Board voted to change the amortization period to 20 years. The new amortization policy will be implemented in the 2021-22 fiscal year.

	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25
■ % of Increase		21%	19%	12%	12%	9%	5%	5%
■ Misc	2,143,036	2,501,062	2,896,119	3,186,000	3,534,000	3,814,000	4,000,000	4,190,000
■ Fire	423,371	544,869	678,705	776,200	888,700	981,200	1,037,800	1,094,300
■ Police	556,249	726,474	914,538	1,058,300	1,224,700	1,362,100	1,445,500	1,526,800



Next Steps

1. 2019-2020 Budget – First Draft
2. 2019/20 to 2020/21 CIP Budget – First Draft
3. Cost and Fee Study



General Discussion Questions & Answers

- Questions & Answers

