

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

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**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 1<sup>st</sup> 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.

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Dustin Nigg  
Mayor

APPROVED AS TO FORM:

ATTEST:

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Thomas D. Jex  
City Attorney

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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 6/30/2020	Approved Revenues 2020-21		Proposed Revenue Adjustments 2020-21		Estimated Funds Available 2020-21	Approved Appropriations 2020-21		Proposed Expenditure Adjustments 2020-21	Estimated Available Fund Balance 6/30/2021
		+		+	=		-			
		2020-21		2020-21	2020-21		2020-21	2020-21		
<b>General Fund</b>										
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		
<b>Non-General Funds</b>										
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	LLMD 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	Streetlights	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 Svcs - 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		
	<b>Total City Funds</b>	<b>\$ 10,218,162</b>	<b>\$ 28,257,100</b>	<b>\$ 4,135,300</b>	<b>\$ 42,610,562</b>	<b>\$ 27,501,800</b>	<b>\$ 7,375,300</b>	<b>\$ 7,733,462</b>		

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
<b>General Fund</b>				
3100 Sales & Use Tax	\$ 2,235,800	\$ 2,348,000	(580,000)	1,768,000
<b>Sales &amp; Use Taxes</b>	<b>2,235,800</b>	<b>2,348,000</b>	<b>(580,000)</b>	<b>1,768,000</b>
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
<b>Property Taxes</b>	<b>4,904,500</b>	<b>5,018,800</b>	<b>(52,100)</b>	<b>4,966,700</b>
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
<b>Franchise Fees</b>	<b>1,083,100</b>	<b>1,113,200</b>	<b>(57,200)</b>	<b>1,056,000</b>
<b>TOTAL TAXES (100)</b>	<b>8,223,400</b>	<b>8,480,000</b>	<b>(689,300)</b>	<b>7,790,700</b>
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
<b>TOTAL LICENSE &amp; PERMIT FEES (100)</b>	<b>1,727,300</b>	<b>2,204,700</b>	<b>(282,500)</b>	<b>1,922,200</b>
3270 Fines & Forfeitures	37,300	40,000	15,000	55,000
3271 AMR Fines	16,500	16,500		16,500
<b>TOTAL FINES &amp; FORFEITURES (100)</b>	<b>53,800</b>	<b>56,500</b>	<b>15,000</b>	<b>71,500</b>
3800 Interest Income	95,300	10,300	39,700	50,000
3801 Gain or Loss on Investment	-	-		-
<b>TOTAL USE OF MONEY AND PROPERTY (100)</b>	<b>95,300</b>	<b>10,300</b>	<b>39,700</b>	<b>50,000</b>

## 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
<b>TOTAL INTERGOVERNMENTAL REVENUES (100)</b>	<b>2,773,800</b>	<b>2,919,500</b>	<b>11,000</b>	<b>2,930,500</b>
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
<b>TOTAL CURRENT SERVICE CHARGES (100)</b>	<b>28,900</b>	<b>33,300</b>	<b>-</b>	<b>33,300</b>
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			-
<b>TOTAL OTHER REVENUES (100)</b>	<b>9,600</b>	<b>5,100</b>	<b>-</b>	<b>5,100</b>
3900 Transfers In	555,900	500,000	(36,100)	463,900
<b>General Fund</b>	<b>\$ 13,468,000</b>	<b>\$ 14,209,400</b>	<b>\$ (942,200)</b>	<b>\$ 13,267,200</b>

**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
<b>100 General Fund</b>				
<b>General Government</b>				
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
<b>General Government Total</b>	<b>2,776,600</b>	<b>2,836,600</b>	<b>(275,800)</b>	<b>2,560,800</b>
<b>Community Development</b>				
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
<b>Community Development Total</b>	<b>2,191,200</b>	<b>2,164,500</b>	<b>(411,300)</b>	<b>1,753,200</b>
<b>Public Works/Engineering</b>	<b>193,300</b>	<b>207,700</b>	<b>208,600</b>	<b>416,300</b>
<b>Public Safety</b>				
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
<b>Public Safety Total</b>	<b>8,763,400</b>	<b>9,135,600</b>	<b>(649,100)</b>	<b>8,486,500</b>
<b>General Fund Total</b>	<b>\$ 13,924,500</b>	<b>\$ 14,344,400</b>	<b>\$ (1,127,600)</b>	<b>\$ 13,216,800</b>

## 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
<b>110 Development Agreement</b>				
3232 Development Agreement Fee	\$ 1,000	\$ 1,000		1,000
<b>110 Development Agreement</b>	<b>1,000</b>	<b>1,000</b>	-	<b>1,000</b>
<b>120 Measure AA Fund</b>				
3100 Sales & Use Tax	2,235,800	2,348,000	(248,000)	2,100,000
<b>120 Measure AA Fund</b>	<b>2,235,800</b>	<b>2,348,000</b>	<b>(248,000)</b>	<b>2,100,000</b>
<b>Other General Funds Revenue Total</b>	<b>\$ 2,236,800</b>	<b>\$ 2,349,000</b>	<b>\$ (248,000)</b>	<b>\$ 2,101,000</b>

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

Account Number	Adjusted Budget	Adopted Budget	Proposed	Proposed
			Adjustments	Budget
	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21
<b>200 Gas Tax</b>				
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	-	-	-
<b>200 Gas Tax</b>	<b>956,100</b>	<b>953,700</b>	<b>(98,900)</b>	<b>854,800</b>
<b>201 Measure A</b>				
3520 Measure A Revenue	680,000	697,000	(132,000)	565,000
<b>201 Measure A</b>	<b>680,000</b>	<b>697,000</b>	<b>(132,000)</b>	<b>565,000</b>
<b>203 TDA Fund</b>				
3524 TDA Article 3 Rev	5,200	269,800		269,800
<b>203 TDA Fund</b>	<b>5,200</b>	<b>269,800</b>	<b>-</b>	<b>269,800</b>
<b>210 AQMD</b>				
3510 AQMD-AB2766	45,000	45,000		45,000
<b>210 AQMD</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>

## 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
<b>251 LLMD 89-1C</b>				
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	-	-	-
<b>251 LLMD 89-1C</b>	<b>328,900</b>	<b>328,600</b>	<b>(800)</b>	<b>327,800</b>

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

Account Number	Adjusted Budget	Adopted Budget	Proposed	Proposed
			Adjustments	Budget
	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21
<b>252 CSA-22</b>				
3550 Special Assessment	\$ 31,100	\$ 31,700	(400)	31,300
<b>252 CSA-22</b>	<b>31,100</b>	<b>31,700</b>	<b>(400)</b>	<b>31,300</b>
<b>253 CSA-103</b>				
3557 Special Assessment - Street Lights	146,200	149,600	(500)	149,100
3558 Special Assessment - Landscape	23,100	23,500	(900)	22,600
<b>253 CSA-103</b>	<b>169,300</b>	<b>173,100</b>	<b>(1,400)</b>	<b>171,700</b>
<b>254 CSA-142</b>				
3550 Special Assessment	35,800	36,500	(200)	36,300
3850 Miscellaneous Income	6,800	-	-	-
<b>254 CSA-142</b>	<b>42,600</b>	<b>36,500</b>	<b>(200)</b>	<b>36,300</b>
<b>255 MEASURE Z - PARK</b>				
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	
<b>255 MEASURE Z - PARK</b>	<b>405,100</b>	<b>442,100</b>	<b>-</b>	<b>442,100</b>

## 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
<b>259 CFD 2017-1 DIF Deferral</b>				
3552 Special Assessment Tax B - Public Safety	89,300	-	89,300	89,300
<b>259 CFD 2017-1 DIF Deferral</b>	<b>89,300</b>	-	<b>89,300</b>	<b>89,300</b>
<b>260 CFD 2013-1</b>				
3551 Special Assessment Tax A - Maintenance	51,600	52,700	400	53,100
3800 Interest Income	100			
<b>260 CFD 2013-1</b>	<b>51,700</b>	<b>52,700</b>	<b>400</b>	<b>53,100</b>
<b>261 CFD 2013-1 Annex 1 Zn 3</b>				
3551 Special Assessment Tax A - Maintenance	58,700	59,900	400	60,300
<b>261 CFD 2013-1 Annex 1 Zn 3</b>	<b>58,700</b>	<b>59,900</b>	<b>400</b>	<b>60,300</b>
<b>262 CFD 2013-1 Annex 2 Zn 4</b>				
3551 Special Assessment Tax A - Maintenance	200	200	100	300
<b>262 CFD 2013-1 Annex 2 Zn 4</b>	<b>200</b>	<b>200</b>	<b>100</b>	<b>300</b>
<b>263 CFD 2013-1 Annex 3 Zn 5</b>				
3551 Special Assessment Tax A - Maintenance	38,800	39,600	300	39,900
<b>263 CFD 2013-1 Annex 3 Zn 5</b>	<b>38,800</b>	<b>39,600</b>	<b>300</b>	<b>39,900</b>
<b>264 CFD 2013-1 Annex 4 Zn 6</b>				
3551 Special Assessment Tax A - Maintenance	-	-	-	-
<b>263 CFD 2013-1 Annex 4 Zn 6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>265 CFD 2013-1 Annex 5 Zn 7</b>				
3551 Special Assessment Tax A - Maintenance	-	-	-	-
<b>265 CFD 2013-1 Annex 5 Zn 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>266 CFD 2013-1 Annex 6 Zn 8</b>				
3551 Special Assessment Tax A - Maintenance	8,400	8,600	100	8,700
<b>266 CFD 2013-1 Annex 6 Zn 8</b>	<b>8,400</b>	<b>8,600</b>	<b>100</b>	<b>8,700</b>
<b>267 CFD 2013-1 Annex 7 Zn 9</b>				
3551 Special Assessment Tax A - Maintenance	\$ 10,600	\$ 10,800	100	10,900
<b>267 CFD 2013-1 Annex 7 Zn 9</b>	<b>10,600</b>	<b>10,800</b>	<b>100</b>	<b>10,900</b>
<b>268 CFD 2013-1 Annex 8 Zn 10</b>				
3551 Special Assessment Tax A - Maintenance	-	-	-	-
<b>268 CFD 2013-1 Annex 8 Zn 10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>269 CFD 2013-1 Special Tax B</b>				
3552 Special Assessment Tax B - Public Safety	104,800	106,800	13,300	120,100
<b>269 CFD 2013-1 Special Tax B</b>	<b>104,800</b>	<b>106,800</b>	<b>13,300</b>	<b>120,100</b>

## 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
<b>270 CFD 2013-1 Zn 11</b>				
3551 Special Assessment Tax A - Maintenance	16,000	16,300	200	16,500
<b>270 CFD 2013-1 Zn 11</b>	<b>16,000</b>	<b>16,300</b>	<b>200</b>	<b>16,500</b>
<b>271 CFD 2013-1 Zn 13</b>				
3551 Special Assessment Tax A - Maintenance	1,100	1,100	-	1,100
<b>271 CFD 2013-1 Zn 13</b>	<b>1,100</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>
<b>272 CFD 2013-1 Zn 14</b>				
3551 Special Assessment Tax A - Maintenance	6,500	6,600	100	6,700
<b>272 CFD 2013-1 Zn 14</b>	<b>6,500</b>	<b>6,600</b>	<b>100</b>	<b>6,700</b>
<b>273 CFD 2013-1 Zn 15</b>				
3551 Special Assessment Tax A - Maintenance	14,700	15,000	1,200	16,200
<b>273 CFD 2013-1 Zn 15</b>	<b>14,700</b>	<b>15,000</b>	<b>1,200</b>	<b>16,200</b>
<b>274 CFD 2013-1 Zn 16</b>				
3551 Special Assessment Tax A - Maintenance	-	-	6,800	6,800
<b>274 CFD 2013-1 Zn 16</b>	<b>-</b>	<b>-</b>	<b>6,800</b>	<b>6,800</b>
<b>275 CFD 2013-1 Zn 18</b>				
3551 Special Assessment Tax A - Maintenance	-	-	21,000	21,000
<b>275 CFD 2013-1 Zn 18</b>	<b>-</b>	<b>-</b>	<b>21,000</b>	<b>21,000</b>
<b>276 CFD 2013-1 Zn 19</b>				
3551 Special Assessment Tax A - Maintenance	-	-	15,400	15,400
<b>276 CFD 2013-1 Zn 19</b>	<b>-</b>	<b>-</b>	<b>15,400</b>	<b>15,400</b>

## 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
<b>280 Grants</b>				
3535 County/Special Dist. Reimb.	2,100	-	-	-
3540 Grant Revenue	349,000	29,000	29,000	29,000
<b>280 Grants</b>	<b>351,100</b>	<b>29,000</b>	-	<b>29,000</b>
<b>281 SLESF</b>				
3521 SLESF Revenue	155,900	100,000	100,000	100,000
<b>281 SLESF</b>	<b>155,900</b>	<b>100,000</b>	-	<b>100,000</b>
<b>282 CDBG</b>				
3540 Grant Revenue	769,000	17,000	44,000	61,000
<b>282 CDBG</b>	<b>769,000</b>	<b>17,000</b>	<b>44,000</b>	<b>61,000</b>
<b>283 PEG</b>				
3125 PEG Fee	33,000	33,000	33,000	33,000
<b>283 PEG Grant</b>	<b>33,000</b>	<b>33,000</b>	-	<b>33,000</b>
<b>284 Streetlight Fund</b>				
3800 Interest Income	1,300	500	500	500
3900 Transfers In	137,100	178,300	178,300	178,300
<b>284 Streetlight Fund</b>	<b>138,400</b>	<b>178,800</b>	-	<b>178,800</b>

## 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
<b>300 Cemetery</b>					
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
<b>Property Taxes</b>		<b>492,100</b>	<b>524,200</b>	-	<b>524,200</b>
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	-		-
<b>300 Cemetery</b>		<b>535,300</b>	<b>565,000</b>	-	<b>565,000</b>
<b>301 Cemetery Endowment</b>					
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
<b>301 Cemetery Endowment</b>		<b>17,500</b>	<b>17,400</b>	-	<b>17,400</b>

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

Account Number	Adjusted Budget	Adopted Budget	Proposed	Proposed
			Adjustments	Budget
	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21
<b>410 Admin DIF</b>				
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
<b>410 Admin DIF</b>	<b>6,100</b>	<b>12,400</b>	<b>(5,400)</b>	<b>7,000</b>
<b>420 Public Facilities DIF</b>				
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
<b>420 Public Facilities DIF</b>	<b>36,100</b>	<b>85,800</b>	<b>(42,900)</b>	<b>42,900</b>
<b>421 Police Facilities DIF</b>				
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
<b>421 Police Facilities DIF</b>	<b>21,300</b>	<b>50,700</b>	<b>(25,400)</b>	<b>25,300</b>
<b>422 Animal Shelter DIF</b>				
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
<b>422 Animal Shelter Facilities DIF</b>	<b>16,700</b>	<b>39,200</b>	<b>(19,700)</b>	<b>19,500</b>
<b>423 Corporate Yard DIF</b>				
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
<b>423 Corporate Yard Facilities DIF</b>	<b>7,600</b>	<b>17,800</b>	<b>(3,900)</b>	<b>13,900</b>

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

Account Number	Adjusted Budget	Adopted Budget	Proposed	Proposed
			Adjustments	Budget
	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21
<b>430 Fire Facilities DIF</b>				
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
<b>430 Fire Facilities DIF</b>	<b>41,300</b>	<b>98,200</b>	<b>(49,200)</b>	<b>49,000</b>
<b>440 Trans-Roads DIF</b>				
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
<b>440 Trans-Roads DIF</b>	<b>545,500</b>	<b>916,200</b>	<b>(408,600)</b>	<b>507,600</b>
<b>450 Trans-Signals DIF</b>				
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
<b>450 Trans-Signals DIF</b>	<b>70,800</b>	<b>118,900</b>	<b>23,000</b>	<b>141,900</b>
<b>451 Drainage DIF</b>				
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
<b>451 Drainage DIF</b>	<b>144,300</b>	<b>330,000</b>	<b>(60,100)</b>	<b>269,900</b>
<b>460 Park Land Acquisitions DIF</b>				
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
<b>460 Park Land Acquisitions DIF</b>	<b>39,800</b>	<b>93,500</b>	<b>(46,800)</b>	<b>46,700</b>

## 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
<b>461 Park Improvements DIF</b>				
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
<b>461 Park Improvements DIF</b>	<b>262,100</b>	<b>615,000</b>	<b>(307,500)</b>	<b>307,500</b>
<b>470 Community Ctr DIF</b>				
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
<b>470 Community Ctr DIF</b>	<b>31,700</b>	<b>74,300</b>	<b>(37,200)</b>	<b>37,100</b>
<b>480 Multipurpose Trails DIF</b>				
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
<b>480 Multipurpose Trails DIF</b>	<b>70,800</b>	<b>168,200</b>	<b>(84,900)</b>	<b>83,300</b>
<b>490 Library DIF</b>				
3561 DIF-Single Family Residence	-	-	-	-
<b>490 Library DIF</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Revenue Funds Total</b>	<b>\$ 6,358,400</b>	<b>\$ 6,855,500</b>	<b>\$ (1,109,600)</b>	<b>\$ 5,745,900</b>

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

**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>
<b>Other General Funds</b>				
<b>120 Measure AA</b>				
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
<b>Total Measure AA</b>	<b>2,264,600</b>	<b>2,471,500</b>	<b>245,400</b>	<b>2,716,900</b>
<b>Other GF Funds Total:</b>				
	<b>2,264,600</b>	<b>2,471,500</b>	<b>245,400</b>	<b>2,716,900</b>

**CITY OF WILDOMAR**  
**Expenditure Status Report**

Fund	FY 2019-20 Adjusted Budget	FY 2020-21 Adopted Budget	Proposed Adjustments	FY 2020-21 Proposed Budget
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## Non- General Funds

### 200-GAS TAX

Public Works/Engineering	835,500	857,600	(62,800)	794,800
<b>Total Gas Tax</b>	<b>835,500</b>	<b>857,600</b>	<b>(62,800)</b>	<b>794,800</b>

### 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
<b>Total Measure A</b>	<b>678,800</b>	<b>682,400</b>	<b>39,300</b>	<b>721,700</b>

### 203 TDA

F1 Palomar/ Clinton Keith Sidewalk & Bike Trail	5,200	269,800	5,200	275,000
<b>Total TDA</b>	<b>5,200</b>	<b>269,800</b>	<b>5,200</b>	<b>275,000</b>

### 210 AQMD

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

### 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
<b>LLMD 89-1C Total</b>	<b>342,500</b>	<b>363,100</b>	<b>(196,800)</b>	<b>166,300</b>

**CITY OF WILDOMAR**  
**Expenditure Status Report**

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

**CITY OF WILDOMAR**  
**Expenditure Status Report**

<b>Fund</b>		<b>FY 2019-20 Adjusted Budget</b>	<b>FY 2020-21 Adopted Budget</b>	<b>Proposed Adjustments</b>	<b>FY 2020-21 Proposed Budget</b>
<b>280-Grants</b>					
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
	<b>Total Grants</b>	<b>29,000</b>	<b>29,000</b>	-	<b>29,000</b>
<b>281-SLESF-COPS Grant</b>					
		100,000	100,000	-	100,000
	<b>SLESF</b>	<b>100,000</b>	<b>100,000</b>	-	<b>100,000</b>
<b>282-CDBG</b>					
	Sedco Sidewalk Improvement II	17,000	17,000	(16,000)	1,000
	Sedco Sidewalk Improvement III	-	-	60,000	60,000
	<b>CDBG</b>	<b>17,000</b>	<b>17,000</b>	<b>44,000</b>	<b>61,000</b>
<b>283 PEG Grant</b>					
	Services and Equipment	25,000	25,000	3,400	28,400
	<b>Total PEG Grant</b>	<b>25,000</b>	<b>25,000</b>	<b>3,400</b>	<b>28,400</b>
<b>284 Streetlight</b>					
	Furniture and Equipment	348,400	196,900	-	196,900
	<b>Total PEG Grant</b>	<b>348,400</b>	<b>196,900</b>	-	<b>196,900</b>

**CITY OF WILDOMAR**  
**Expenditure Status Report**

<b>Fund</b>	<b>FY 2019-20 Adjusted Budget</b>	<b>FY 2020-21 Adopted Budget</b>	<b>Proposed Adjustments</b>	<b>FY 2020-21 Proposed Budget</b>
<b>300 Cemetery</b>	627,800	611,200	49,600	660,800
Cemetery	<b>627,800</b>	<b>611,200</b>	<b>49,600</b>	<b>660,800</b>
<b>410-Admin DIF</b>	20,000	-	10,000	10,000
Total Admin DIF	<b>20,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>420-Public Facilities DIF</b>	12,000	99,000	6,000	105,000
Total Public Facilities DIF	<b>12,000</b>	<b>99,000</b>	<b>6,000</b>	<b>105,000</b>
<b>422-Animal Shelter DIF</b>	82,900	82,900	-	82,900
Total Animal Shelter DIF	<b>82,900</b>	<b>82,900</b>	<b>-</b>	<b>82,900</b>
<b>440-Trans-Road DIF</b>				
Bundy Canyon Rd. Widening	866,200	866,200	866,200	1,732,400
Total Trans - Road DIF	<b>866,200</b>	<b>866,200</b>	<b>866,200</b>	<b>1,732,400</b>
<b>450- Trans -Signals DIF</b>				
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	<b>235,500</b>	<b>235,500</b>	<b>337,500</b>	<b>573,000</b>
<b>451- Drainage DIF</b>				
Storm Drain Line F Extension	-	-	140,400	140,400
Total Drainage DIF	<b>-</b>	<b>-</b>	<b>140,400</b>	<b>140,400</b>
<b>461- Park Improvements DIF</b>				
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	<b>129,000</b>	<b>193,000</b>	<b>10,800</b>	<b>203,800</b>
<b>480-Multipurpose Trails DIF</b>	-	-	5,600	5,600
Total Multipurpose Trails DIF	<b>-</b>	<b>-</b>	<b>5,600</b>	<b>5,600</b>
<b>490-Library DIF</b>	19,000	19,000	-	19,000
Total Library DIF	<b>19,000</b>	<b>19,000</b>	<b>-</b>	<b>19,000</b>

**CITY OF WILDOMAR**  
**Expenditure Status Report**

Fund	FY 2019-20 Adjusted Budget	FY 2020-21 Adopted Budget	Proposed Adjustments	FY 2020-21 Proposed Budget
<b>500-RMRA Capital Projects</b>				
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
	<b>Total RMRA Capital Projects</b>	<b>600,000</b>	<b>600,000</b>	<b>720,000 1,320,000</b>
<b>501-Capital Reinvestment</b>				
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	-	-
	<b>Total Capital Reinvestment</b>	<b>53,000</b>	<b>-</b>	<b>-</b>
<b>502-Riverside County Fund Control (RCFC) - Local</b>				
502-xxx	Line F Extension	-	-	327,000 327,000
502-909	Bundy Canyon/Scott Rd Widen 02	123,800	123,800	(123,800) -
	<b>Total RCFC</b>	<b>123,800</b>	<b>123,800</b>	<b>203,200 327,000</b>
<b>503-Transformation Uniform Mitigation Fee (TUMF) - Local</b>				
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
	<b>Total TUMF</b>	<b>1,847,500</b>	<b>3,919,400</b>	<b>1,884,000 5,803,400</b>
<b>505-Mobile Source Air Pollution Reduction Review Committee (MSRC) - State</b>				
505-913	Clinton Keith Widening	-	50,000	- 50,000
	<b>Total MSRC</b>	<b>-</b>	<b>50,000</b>	<b>- 50,000</b>
<b>506-Highway Safety Improvement Program (HSIP) - Federal</b>				
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
	<b>Total HSIP</b>	<b>602,200</b>	<b>-</b>	<b>615,200 615,200</b>
<b>507-State Funded Capital Projects - Miscellaneous - State</b>				
507-969	Safety Analysis Report (SSARP)	75,500	-	10,000 10,000
	<b>Total Miscellaneous State Funded Projects</b>	<b>75,500</b>	<b>-</b>	<b>10,000 10,000</b>
<b>508-Local Capital Grants</b>				
508-909	Bundy Canyon RCTC	-	-	3,516,000 3,516,000
508-969	Circulation Element Update Study	150,000	150,000	- 150,000
	<b>Total Local Capital Grants</b>	<b>150,000</b>	<b>150,000</b>	<b>3,516,000 3,666,000</b>
<b>Non-GF Funds Total:</b>				
		<b>9,037,500</b>	<b>10,685,900</b>	<b>8,257,500 18,943,400</b>

# **Exhibit A2**

## **Schedule of Authorized Positions FY 20-21**

**City of Wildomar**  
**Schedule of Approved Positions**  
**FY 2020-21**

<b>Position</b>	<b>Number of Employees</b>	<b>Budgeted Salary</b>	<b>Health Insurance Allotment</b>	<b>Other Compensation, Retirement &amp; Payroll Taxes</b>	<b>Total Position Cost</b>
<b>Full-Time Positions (except City Council)</b>					
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**

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**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.

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Dustin Nigg  
Chairman

APPROVED AS TO FORM:

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Thomas D. Jex  
District Counsel

ATTEST:

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Janet Morales  
Acting Clerk of the Board

**Cemetery**

<b>Account Number</b>		<b>Adopted Budget</b>			<b>Proposed</b>
		<b>2019-20 Budget</b>	<b>2020-21 Budget</b>	<b>2020-21 Proposed Adjustments</b>	<b>2020-21 Budget</b>
<b>CEMETERY FUND - 300</b>					
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
<b>Total Salary and Benefits</b>		<b>362,700</b>	<b>377,100</b>	<b>(35,500)</b>	<b>341,600</b>
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
<b>Total Other Expenditures</b>		<b>265,100</b>	<b>234,100</b>	<b>85,100</b>	<b>319,200</b>
<b>TOTAL CEMETERY FUND - 300</b>		<b>\$ 627,800</b>	<b>\$ 611,200</b>	<b>\$ 49,600</b>	<b>\$ 660,800</b>