

# Exhibit A

## Proposed FY 2019/20 Amended Budget Summary

Fund/Category	Adopted FY 2019/20	Proposed Adjustment	Amended FY 2019/20
<b>101 - General Fund</b>			
<b>Revenues &amp; Transfers In</b>			
Property Taxes	\$ 67,465,561	\$ 2,729,335	\$ 70,194,896
Sales and Use Tax	66,159,534	-	66,159,534
Utility Users Tax	28,837,533	-	28,837,533
Transient Occupancy Tax	7,592,465	(433,505)	7,158,960
Franchise Fees	4,764,768	-	4,764,768
Licenses & Permits	10,531,009	-	10,531,009
Intergovernmental	2,085,079	114,094	2,199,173
Charges for Services	17,825,452	(596,141)	17,229,311
Fines & Forfeits	1,831,885	(641,551)	1,190,334
Special Assessments	504,727	-	504,727
Miscellaneous	5,945,779	(1,279,537)	4,666,242
Other Financing Sources	1,769,101	(1,423,000)	346,101
Operating Transfers In	65,492,026	(332,300)	65,159,726
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 280,804,919</b>	<b>\$ (1,862,605)</b>	<b>\$ 278,942,314</b>
Use of Designated Fund Reserves for General Plan 2025	194,101	-	194,101
<b>Total Revenues &amp; Other Resources</b>	<b>\$ 280,999,020</b>	<b>\$ (1,862,605)</b>	<b>\$ 279,136,415</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 233,512,174	\$ 266,836	\$ 233,779,010
Non-personnel Expenses	51,675,554	257,094	51,932,648
Special Projects	7,105,549	(130,000)	6,975,549
Equipment Outlay	264,388	-	264,388
Capital Outlay	323,358	-	323,358
Charges to/from Others	(20,609,499)	(2,445,581)	(23,055,080)
Operating Transfers Out	9,963,508	189,046	10,152,554
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 282,235,032</b>	<b>\$ (1,862,605)</b>	<b>\$ 280,372,427</b>
<b>Total General Fund</b>	<b>\$ (1,236,012)</b>	<b>\$ -</b>	<b>\$ (1,236,012)</b>
<b>110 - Measure Z Fund</b>			
<b>Revenues &amp; Transfers In</b>			
Taxes	\$ 55,085,400	\$ 3,914,600	\$ 59,000,000
Miscellaneous	-	100,000	100,000
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 55,085,400</b>	<b>\$ 4,014,600</b>	<b>\$ 59,100,000</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 12,559,570	\$ -	\$ 12,559,570
Non-personnel Expenses	4,510,539	122,000	4,632,539
Special Projects	5,853,308	-	5,853,308
Equipment Outlay	1,116,118	(176,888)	939,230
Charges to/from Others	10,595,155	(11,713)	10,583,442
Operating Transfers Out	22,894,224	1,676,888	24,571,112
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 57,528,914</b>	<b>\$ 1,610,287</b>	<b>\$ 59,139,201</b>
<b>Total Measure Z Fund</b>	<b>\$ (2,443,514)</b>	<b>\$ 2,404,313</b>	<b>\$ (39,201)</b>

Fund/Category	Adopted FY 2019/20	Proposed Adjustment	Amended FY 2019/20
<b>170 - Development</b>			
<b>Revenues &amp; Transfers In</b>			
Taxes	\$ 1,568,836	\$ -	\$ 1,568,836
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 1,568,836</b>	<b>\$ -</b>	<b>\$ 1,568,836</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 524,262	\$ -	\$ 524,262
Non-personnel Expenses	101,438	-	101,438
Charges to/from Others	888,896	2,741	891,637
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,514,596</b>	<b>\$ 2,741</b>	<b>\$ 1,517,337</b>
<b>Total Development</b>	<b>\$ 54,240</b>	<b>\$ (2,741)</b>	<b>\$ 51,499</b>
<b>215 - Grants and Restricted Programs</b>			
<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ -	\$ 577,844	\$ 577,844
Operating Transfers In	-	189,046	189,046
<b>Total Revenues &amp; Transfers In</b>	<b>\$ -</b>	<b>\$ 766,890</b>	<b>\$ 766,890</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ -	\$ 24,729	\$ 24,729
Charges to/from Others	-	559,972	559,972
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ -</b>	<b>\$ 584,701</b>	<b>\$ 584,701</b>
<b>Total Grants and Restricted Programs</b>	<b>\$ -</b>	<b>\$ 182,189</b>	<b>\$ 182,189</b>
<b>220 - CDBG-Community Development</b>			
<b>Revenues &amp; Transfers In</b>			
Intergovernmental	\$ 3,080,928	\$ -	\$ 3,080,928
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 3,080,928</b>	<b>\$ -</b>	<b>\$ 3,080,928</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 499,864	\$ -	\$ 499,864
Non-personnel Expenses	68,774	-	68,774
Special Projects	2,470,278	-	2,470,278
Debt Service	7,780	-	7,780
Charges to/from Others	34,232	-	34,232
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 3,080,928</b>	<b>\$ -</b>	<b>\$ 3,080,928</b>
<b>Total CDBG-Community Development</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>221 - Home Investment Partnership Prg</b>			
<b>Revenues &amp; Transfers In</b>			
Intergovernmental	\$ 884,622	\$ -	\$ 884,622
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 884,622</b>	<b>\$ -</b>	<b>\$ 884,622</b>
<b>Expenditures &amp; Transfers Out</b>			
Special Projects	\$ 796,160	\$ -	\$ 796,160

Fund/Category	Adopted FY 2019/20	Proposed Adjustment	Amended FY 2019/20
Charges to/from Others	88,462	-	88,462
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 884,622</b>	<b>\$ -</b>	<b>\$ 884,622</b>
<b>Total Home Investment Partnership Prg</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### 222 - Hsng Opport for Persons w/Aids

<b>Revenues &amp; Transfers In</b>			
Intergovernmental	\$ 2,306,924	\$ -	\$ 2,306,924
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 2,306,924</b>	<b>\$ -</b>	<b>\$ 2,306,924</b>
<b>Expenditures &amp; Transfers Out</b>			
Special Projects	\$ 2,237,717	\$ -	\$ 2,237,717
Charges to/from Others	69,207	-	69,207
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 2,306,924</b>	<b>\$ -</b>	<b>\$ 2,306,924</b>
<b>Total Hsng Opport for Persons w/Aids</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### 230 - Special Gas Tax

<b>Revenues &amp; Transfers In</b>			
Intergovernmental	\$ 11,881,724	\$ 1,985,652	\$ 13,867,376
Miscellaneous	150,000	-	150,000
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 12,031,724</b>	<b>\$ 1,985,652</b>	<b>\$ 14,017,376</b>
<b>Expenditures &amp; Transfers Out</b>			
Capital Outlay	\$ 9,751,724	\$ (33,208)	\$ 9,718,516
Charges to/from Others	2,287,097	-	2,287,097
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 12,038,821</b>	<b>\$ (33,208)</b>	<b>\$ 12,005,613</b>
<b>Total Special Gas Tax</b>	<b>\$ (7,097)</b>	<b>\$ 2,018,860</b>	<b>\$ 2,011,763</b>

#### 240 - Air Quality Improvement Fund

<b>Revenues &amp; Transfers In</b>			
Intergovernmental	\$ 625,000	\$ -	\$ 625,000
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 625,000</b>	<b>\$ -</b>	<b>\$ 625,000</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 93,200	\$ -	\$ 93,200
Special Projects	169,700	-	169,700
Capital Outlay	138,000	-	138,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 400,900</b>	<b>\$ -</b>	<b>\$ 400,900</b>
<b>Total Air Quality Improvement Fund</b>	<b>\$ 224,100</b>	<b>\$ -</b>	<b>\$ 224,100</b>

#### 260 - NPDES Storm Drain

<b>Revenues &amp; Transfers In</b>			
Special Assessments	\$ 1,391,370	\$ -	\$ 1,391,370
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 1,391,370</b>	<b>\$ -</b>	<b>\$ 1,391,370</b>

<b>Fund/Category</b>	<b>Adopted FY 2019/20</b>	<b>Proposed Adjustment</b>	<b>Amended FY 2019/20</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 308,469	\$ -	\$ 308,469
Non-personnel Expenses	156,464	-	156,464
Special Projects	277,327	-	277,327
Charges to/from Others	576,836	-	576,836
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,319,096</b>	<b>\$ -</b>	<b>\$ 1,319,096</b>
<b>Total NPDES Storm Drain</b>	<b>\$ 72,274</b>	<b>\$ -</b>	<b>\$ 72,274</b>

<b>280 - Housing Authority</b>			
<b>Revenues &amp; Transfers In</b>			
<b>Total Revenues &amp; Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 980,372	\$ -	\$ 980,372
Non-personnel Expenses	208,529	-	208,529
Debt Service	19,814	-	19,814
Charges to/from Others	462,420	4,583	467,003
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,671,135</b>	<b>\$ 4,583</b>	<b>\$ 1,675,718</b>
<b>Total Housing Authority</b>	<b>\$ (1,671,135)</b>	<b>\$ (4,583)</b>	<b>\$ (1,675,718)</b>

<b>291 - Special Districts</b>			
<b>Revenues &amp; Transfers In</b>			
Special Assessments	\$ 4,067,238	\$ -	\$ 4,067,238
Operating Transfers In	1,110,191	-	1,110,191
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 5,177,429</b>	<b>\$ -</b>	<b>\$ 5,177,429</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 4,983,670	\$ -	\$ 4,983,670
Special Projects	44,626	29,906	74,532
Charges to/from Others	267,078	(1)	267,077
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 5,295,374</b>	<b>\$ 29,905</b>	<b>\$ 5,325,279</b>
<b>Total Special Districts</b>	<b>\$ (117,945)</b>	<b>\$ (29,905)</b>	<b>\$ (147,850)</b>

<b>371 - RDSA RORF-Arlington</b>			
<b>Revenues &amp; Transfers In</b>			
Taxes	\$ 2,061,315	\$ -	\$ 2,061,315
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 2,061,315</b>	<b>\$ -</b>	<b>\$ 2,061,315</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 10,000	\$ -	\$ 10,000
Debt Service	2,051,315	-	2,051,315
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 2,061,315</b>	<b>\$ -</b>	<b>\$ 2,061,315</b>
<b>Total RDSA RORF-Arlington</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund/Category	Adopted FY 2019/20	Proposed Adjustment	Amended FY 2019/20
<b>372 - RDSA RORF-Casa Blanca</b>			
<b>Revenues &amp; Transfers In</b>			
Taxes	\$ 1,807,249	\$ -	\$ 1,807,249
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 1,807,249</b>	<b>\$ -</b>	<b>\$ 1,807,249</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 10,000	\$ -	\$ 10,000
Debt Service	1,797,249	-	1,797,249
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,807,249</b>	<b>\$ -</b>	<b>\$ 1,807,249</b>
<b>Total RDSA RORF-Casa Blanca</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>374 - RDSA RORF-Magnolia Center</b>			
<b>Revenues &amp; Transfers In</b>			
Taxes	\$ 1,351,907	\$ -	\$ 1,351,907
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 1,351,907</b>	<b>\$ -</b>	<b>\$ 1,351,907</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 3,500	\$ -	\$ 3,500
Debt Service	1,348,407	-	1,348,407
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,351,907</b>	<b>\$ -</b>	<b>\$ 1,351,907</b>
<b>Total RDSA RORF-Magnolia Center</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>376 - RDSA RORF-Univ Corr/Syn Cyn</b>			
<b>Revenues &amp; Transfers In</b>			
Taxes	\$ 3,789,656	\$ -	\$ 3,789,656
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 3,789,656</b>	<b>\$ -</b>	<b>\$ 3,789,656</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 10,000	\$ -	\$ 10,000
Debt Service	3,563,656	-	3,563,656
Charges to/from Others	216,000	-	216,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 3,789,656</b>	<b>\$ -</b>	<b>\$ 3,789,656</b>
<b>Total RDSA RORF-Univ Corr/Syn Cyn</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>378 - RDSA RORF-Downtown/Airport</b>			
<b>Revenues &amp; Transfers In</b>			
Taxes	\$ 5,403,989	\$ -	\$ 5,403,989
Miscellaneous	2,472,184	-	2,472,184
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 7,876,173</b>	<b>\$ -</b>	<b>\$ 7,876,173</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 25,000	\$ -	\$ 25,000
Debt Service	7,851,173	-	7,851,173

Fund/Category	Adopted FY 2019/20	Proposed Adjustment	Amended FY 2019/20
Total Expenditures & Transfers Out	\$ 7,876,173	\$ -	\$ 7,876,173
Total RDSA RORF-Downtown/Airport	\$ -	\$ -	\$ -

#### 379 - RDSA RORF-La Sierra/Arlanza

<b>Revenues &amp; Transfers In</b>			
Taxes	\$ 3,012,575	\$ -	\$ 3,012,575
Total Revenues & Transfers In	\$ 3,012,575	\$ -	\$ 3,012,575
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 6,000	\$ -	\$ 6,000
Debt Service	3,006,575	-	3,006,575
Total Expenditures & Transfers Out	\$ 3,012,575	\$ -	\$ 3,012,575
Total RDSA RORF-La Sierra/Arlanza	\$ -	\$ -	\$ -

#### 390 - Debt Service Fund - General Fund Debt

<b>Revenues &amp; Transfers In</b>			
Taxes	\$ -	\$ 1,739,903	\$ 1,739,903
Special Assessments	1,323,000	-	1,323,000
Miscellaneous	510,000	-	510,000
Total Revenues & Transfers In	\$ 1,833,000	\$ 1,739,903	\$ 3,572,903
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 120,000	\$ -	\$ 120,000
Debt Service	35,689,445	-	35,689,445
Charges to/from Others	(34,046,269)	1,727,716	(32,318,553)
Total Expenditures & Transfers Out	\$ 1,763,176	\$ 1,727,716	\$ 3,490,892
Total Debt Service Fund - General Fund Debt	\$ 69,824	\$ 12,187	\$ 82,011

#### 391 - Debt Service Fund - Public Works Debt

<b>Revenues &amp; Transfers In</b>			
Total Revenues & Transfers In	\$ -	\$ -	\$ -
<b>Expenditures &amp; Transfers Out</b>			
Debt Service	\$ 2,998,238	\$ -	\$ 2,998,238
Charges to/from Others	(2,998,238)	-	(2,998,238)
Total Expenditures & Transfers Out	\$ -	\$ -	\$ -
Total Debt Service Fund - Public Works Debt	\$ -	\$ -	\$ -

#### 410 - Storm Drain

<b>Revenues &amp; Transfers In</b>			
Licenses & Permits	\$ 180,000	\$ -	\$ 180,000
Miscellaneous	12,500	-	12,500

Fund/Category	Adopted FY 2019/20	Proposed Adjustment	Amended FY 2019/20
Total Revenues & Transfers In	\$ 192,500	\$ -	\$ 192,500
<b>Expenditures &amp; Transfers Out</b>			
Capital Outlay	\$ 150,000	\$ -	\$ 150,000
Total Expenditures & Transfers Out	\$ 150,000	\$ -	\$ 150,000
<b>Total Storm Drain</b>	<b>\$ 42,500</b>	<b>\$ -</b>	<b>\$ 42,500</b>

#### 411 - Special Capital Improvement

<b>Revenues &amp; Transfers In</b>			
Miscellaneous	\$ 1,950,000	\$ -	\$ 1,950,000
Operating Transfers In	538,885	-	538,885
Total Revenues & Transfers In	\$ 2,488,885	\$ -	\$ 2,488,885
<b>Expenditures &amp; Transfers Out</b>			
Debt Service	\$ 1,380,366	\$ -	\$ 1,380,366
Charges to/from Others	1,108,519	3,385	1,111,904
Total Expenditures & Transfers Out	\$ 2,488,885	\$ 3,385	\$ 2,492,270
<b>Total Special Capital Improvement</b>	<b>\$ -</b>	<b>\$ (3,385)</b>	<b>\$ (3,385)</b>

#### 413 - Regional Park Special Cap Imp

<b>Revenues &amp; Transfers In</b>			
Miscellaneous	\$ 534,000	\$ -	\$ 534,000
Total Revenues & Transfers In	\$ 534,000	\$ -	\$ 534,000
<b>Expenditures &amp; Transfers Out</b>			
Total Expenditures & Transfers Out	\$ -	\$ -	\$ -
<b>Total Regional Park Special Cap Imp</b>	<b>\$ 534,000</b>	<b>\$ -</b>	<b>\$ 534,000</b>

#### 420 - Measure Z - Capital Projects

<b>Revenues &amp; Transfers In</b>			
Operating Transfers In	\$ 4,628,198	\$ 1,676,888	\$ 6,305,086
Total Revenues & Transfers In	\$ 4,628,198	\$ 1,676,888	\$ 6,305,086
<b>Expenditures &amp; Transfers Out</b>			
Capital Outlay	\$ 4,628,198	\$ 1,676,888	\$ 6,305,086
Total Expenditures & Transfers Out	\$ 4,628,198	\$ 1,676,888	\$ 6,305,086
<b>Total Measure Z - Capital Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### 432 - Measure A Capital Outlay

<b>Revenues &amp; Transfers In</b>			
Intergovernmental	\$ 7,816,000	\$ 70,000	\$ 7,886,000
Miscellaneous	150,000	-	150,000

Fund/Category	Adopted FY 2019/20	Proposed Adjustment	Amended FY 2019/20
<b>Total Revenues &amp; Transfers In</b>	\$ 7,966,000	\$ 70,000	\$ 8,036,000
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 3,500	\$ -	\$ 3,500
Capital Outlay	4,697,500	-	4,697,500
Charges to/from Others	2,998,238	-	2,998,238
<b>Total Expenditures &amp; Transfers Out</b>	\$ 7,699,238	\$ -	\$ 7,699,238
<b>Total Measure A Capital Outlay</b>	\$ 266,762	\$ 70,000	\$ 336,762

#### 433 - Transp. Develop. Impact Fees

<b>Revenues &amp; Transfers In</b>			
Special Assessments	\$ 300,000	\$ -	\$ 300,000
Miscellaneous	30,000	-	30,000
<b>Total Revenues &amp; Transfers In</b>	\$ 330,000	\$ -	\$ 330,000
<b>Expenditures &amp; Transfers Out</b>			
<b>Total Expenditures &amp; Transfers Out</b>	\$ -	\$ -	\$ -
<b>Total Transp. Develop. Impact Fees</b>	\$ 330,000	\$ -	\$ 330,000

#### 510 - Electric

<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ 374,085,738	\$ (3,309,000)	\$ 370,776,738
Miscellaneous	10,880,956	-	10,880,956
Other Financing Sources	417,000	-	417,000
<b>Total Revenues &amp; Transfers In</b>	\$ 385,383,694	\$ (3,309,000)	\$ 382,074,694
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 73,147,790	\$ -	\$ 73,147,790
Non-personnel Expenses	246,737,773	4,603,269	251,341,042
Special Projects	229,083	-	229,083
Equipment Outlay	200,000	2,400,000	2,600,000
Debt Service	46,645,101	-	46,645,101
Capital Outlay	34,876,602	82,678	34,959,280
Charges to/from Others	(8,681,018)	494,062	(8,186,956)
Operating Transfers Out	40,200,700	-	40,200,700
<b>Total Expenditures &amp; Transfers Out</b>	\$ 433,356,031	\$ 7,580,009	\$ 440,936,040
<b>Total Electric</b>	\$ (47,972,337)	\$ (10,889,009)	\$ (58,861,346)

#### 511 - Electric-Public Benefit Programs

<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ 9,176,000	\$ -	\$ 9,176,000
Miscellaneous	126,790	-	126,790
<b>Total Revenues &amp; Transfers In</b>	\$ 9,302,790	\$ -	\$ 9,302,790



<b>Fund/Category</b>	<b>Adopted FY 2019/20</b>	<b>Proposed Adjustment</b>	<b>Amended FY 2019/20</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 1,627,716	\$ -	\$ 1,627,716
Non-personnel Expenses	395,629	-	395,629
Special Projects	12,867,583	(17,253)	12,850,330
Debt Service	15,000	-	15,000
Charges to/from Others	743,403	26,818	770,221
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 15,649,331</b>	<b>\$ 9,565</b>	<b>\$ 15,658,896</b>
<b>Total Electric-Public Benefit Programs</b>	<b>\$ (6,346,541)</b>	<b>\$ (9,565)</b>	<b>\$ (6,356,106)</b>

<b>520 - Water</b>			
<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ 74,677,703	\$ -	\$ 74,677,703
Miscellaneous	3,690,888	-	3,690,888
Rents	2,264,512	-	2,264,512
Other Financing Sources	77,600	-	77,600
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 80,710,703</b>	<b>\$ -</b>	<b>\$ 80,710,703</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 23,840,048	\$ -	\$ 23,840,048
Non-personnel Expenses	17,045,125	1,366,968	\$ 18,412,093
Special Projects	370,000	-	\$ 370,000
Debt Service	19,846,914	(400,000)	\$ 19,446,914
Capital Outlay	18,903,354	6,419,420	\$ 25,322,774
Charges to/from Others	5,412,716	793,929	\$ 6,206,645
Operating Transfers Out	7,025,300	(332,300)	\$ 6,693,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 92,443,457</b>	<b>\$ 7,848,017</b>	<b>\$ 100,291,474</b>
<b>Total Water</b>	<b>\$ (11,732,754)</b>	<b>\$ (7,848,017)</b>	<b>\$ (19,580,771)</b>

<b>521 - Water Conservation</b>			
<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ 984,000	\$ -	\$ 984,000
Miscellaneous	11,783	-	11,783
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 995,783</b>	<b>\$ -</b>	<b>\$ 995,783</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 277,162	\$ -	\$ 277,162
Non-personnel Expenses	261,308	-	261,308
Special Projects	1,073,038	-	1,073,038
Charges to/from Others	131,942	14,867	146,809
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,743,450</b>	<b>\$ 14,867</b>	<b>\$ 1,758,317</b>
<b>Total Water Conservation</b>	<b>\$ (747,667)</b>	<b>\$ (14,867)</b>	<b>\$ (762,534)</b>

<b>530 - Airport</b>			
<b>Revenues &amp; Transfers In</b>			

Fund/Category	Adopted FY 2019/20	Proposed Adjustment	Amended FY 2019/20
Charges for Services	\$ 1,378,025	\$ -	\$ 1,378,025
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 1,378,025</b>	<b>\$ -</b>	<b>\$ 1,378,025</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 752,368	\$ -	\$ 752,368
Non-personnel Expenses	356,141	28,838	384,979
Debt Service	39,122	-	39,122
Capital Outlay	4,118	1,449	5,567
Charges to/from Others	196,012	1,467	197,479
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,347,761</b>	<b>\$ 31,754</b>	<b>\$ 1,379,515</b>

<b>Total Airport</b>	<b>\$ 30,264</b>	<b>\$ (31,754)</b>	<b>\$ (1,490)</b>
----------------------	------------------	--------------------	-------------------

#### 540 - Refuse

<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ 21,449,315	\$ 2,527,510	\$ 23,976,825
Fines & Forfeits	1,250,000	-	1,250,000
Miscellaneous	397,120	(181,980)	215,140
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 23,096,435</b>	<b>\$ 2,345,530</b>	<b>\$ 25,441,965</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 6,193,369	\$ -	\$ 6,193,369
Non-personnel Expenses	8,700,586	581,778	9,282,364
Special Projects	4,758,753	-	4,758,753
Equipment Outlay	1,434,000	-	1,434,000
Debt Service	167,402	-	167,402
Capital Outlay	32,216	11,331	43,547
Charges to/from Others	4,905,550	30,386	4,935,936
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 26,191,876</b>	<b>\$ 623,495</b>	<b>\$ 26,815,371</b>
<b>Total Refuse</b>	<b>\$ (3,095,441)</b>	<b>\$ 1,722,035</b>	<b>\$ (1,373,406)</b>

#### 550 - Sewer

<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ 66,255,395	\$ 857,338	\$ 67,112,733
Miscellaneous	1,296,705	30,000	1,326,705
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 67,552,100</b>	<b>\$ 887,338</b>	<b>\$ 68,439,438</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 15,368,292	\$ 108,755	\$ 15,477,047
Non-personnel Expenses	14,576,591	(1,863)	14,574,728
Special Projects	2,098,963	-	2,098,963
Equipment Outlay	1,211,500	-	1,211,500
Debt Service	33,092,534	(6,023,938)	27,068,596
Capital Outlay	764,343	20,696	785,039
Charges to/from Others	4,442,932	(669,494)	3,773,438
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 71,555,155</b>	<b>\$ (6,565,844)</b>	<b>\$ 64,989,311</b>

Fund/Category	Adopted FY 2019/20	Proposed Adjustment	Amended FY 2019/20
Total Sewer	\$ (4,003,055)	\$ 7,453,182	\$ 3,450,127

#### 560 - Special Transit

<b>Revenues &amp; Transfers In</b>			
Intergovernmental	\$ 3,879,243	\$ -	\$ 3,879,243
Charges for Services	450,000	-	450,000
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 4,329,243</b>	<b>\$ -</b>	<b>\$ 4,329,243</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 3,375,348	\$ -	\$ 3,375,348
Non-personnel Expenses	891,465	-	891,465
Debt Service	79,344	-	79,344
Charges to/from Others	396,519	(859)	395,660
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 4,742,676</b>	<b>\$ (859)</b>	<b>\$ 4,741,817</b>
<b>Total Special Transit</b>	<b>\$ (413,433)</b>	<b>\$ 859</b>	<b>\$ (412,574)</b>

#### 570 - Public Parking

<b>Revenues &amp; Transfers In</b>			
Licenses & Permits	\$ 3,260,761	\$ 364,593	\$ 3,625,354
Fines & Forfeits	2,604,835	-	2,604,835
Miscellaneous	783,622	-	783,622
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 6,649,218</b>	<b>\$ 364,593</b>	<b>\$ 7,013,811</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 1,552,275	\$ -	\$ 1,552,275
Non-personnel Expenses	3,863,476	(31,147)	3,832,329
Debt Service	1,705,654	-	1,705,654
Charges to/from Others	(287,708)	7,979	(279,729)
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 6,833,697</b>	<b>\$ (23,168)</b>	<b>\$ 6,810,529</b>
<b>Total Public Parking</b>	<b>\$ (184,479)</b>	<b>\$ 387,761</b>	<b>\$ 203,282</b>

#### 580 - Convention Center

<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ 7,255,343	\$ -	\$ 7,255,343
Operating Transfers In	4,879,651	-	4,879,651
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 12,134,994</b>	<b>\$ -</b>	<b>\$ 12,134,994</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 151,330	\$ -	\$ 151,330
Special Projects	8,533,862	-	8,533,862
Debt Service	3,449,802	-	3,449,802
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 12,134,994</b>	<b>\$ -</b>	<b>\$ 12,134,994</b>
<b>Total Convention Center</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fund/Category	Adopted FY 2019/20	Proposed Adjustment	Amended FY 2019/20
<b>581 - Entertainment</b>			
<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ 8,021,439	\$ -	\$ 8,021,439
Operating Transfers In	3,434,781	-	3,434,781
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 11,456,220</b>	<b>\$ -</b>	<b>\$ 11,456,220</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 7,503,542	\$ -	\$ 7,503,542
Special Projects	705,000	-	705,000
Debt Service	3,247,143	-	3,247,143
Charges to/from Others	535	-	535
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 11,456,220</b>	<b>\$ -</b>	<b>\$ 11,456,220</b>
<b>Total Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>610 - Workers' Compensation Trust</b>			
<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ 7,603,295	\$ -	\$ 7,603,295
Miscellaneous	87,000	-	87,000
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 7,690,295</b>	<b>\$ -</b>	<b>\$ 7,690,295</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 654,165	\$ -	\$ 654,165
Non-personnel Expenses	5,464,366	391,000	5,855,366
Debt Service	17,131	-	17,131
Charges to/from Others	596,972	11,580	608,552
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 6,732,634</b>	<b>\$ 402,580</b>	<b>\$ 7,135,214</b>
<b>Total Workers' Compensation Trust</b>	<b>\$ 957,661</b>	<b>\$ (402,580)</b>	<b>\$ 555,081</b>
<b>620 - Unemployment Insurance</b>			
<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ 120,427	\$ -	\$ 120,427
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 120,427</b>	<b>\$ -</b>	<b>\$ 120,427</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 150,000	\$ -	\$ 150,000
Charges to/from Others	7,893	191	8,084
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 157,893</b>	<b>\$ 191</b>	<b>\$ 158,084</b>
<b>Total Unemployment Insurance</b>	<b>\$ (37,466)</b>	<b>\$ (191)</b>	<b>\$ (37,657)</b>
<b>630 - Liability Insurance Trust</b>			
<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ 9,056,872	\$ -	\$ 9,056,872
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 9,056,872</b>	<b>\$ -</b>	<b>\$ 9,056,872</b>

<b>Fund/Category</b>	<b>Adopted FY 2019/20</b>	<b>Proposed Adjustment</b>	<b>Amended FY 2019/20</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 500,806	\$ -	\$ 500,806
Non-personnel Expenses	5,629,882	89,880	5,719,762
Special Projects	255,000	-	255,000
Charges to/from Others	2,364,075	29,011	2,393,086
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 8,749,763</b>	<b>\$ 118,891</b>	<b>\$ 8,868,654</b>
<b>Total Liability Insurance Trust</b>	<b>307,109</b>	<b>(118,891)</b>	<b>188,218</b>

<b>640 - Central Stores</b>			
<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ 1,399,708	\$ -	\$ 1,399,708
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 1,399,708</b>	<b>\$ -</b>	<b>\$ 1,399,708</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 778,785	\$ -	\$ 778,785
Non-personnel Expenses	69,435	-	69,435
Equipment Outlay	-	45,000	45,000
Debt Service	23,728	-	23,728
Capital Outlay	4,707	1,656	6,363
Charges to/from Others	81,164	181	81,345
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 957,819</b>	<b>\$ 46,837</b>	<b>\$ 1,004,656</b>
<b>Total Central Stores</b>	<b>\$ 441,889</b>	<b>\$ (46,837)</b>	<b>\$ 395,052</b>

<b>650 - Central Garage</b>			
<b>Revenues &amp; Transfers In</b>			
Charges for Services	\$ 12,403,626	\$ -	\$ 12,403,626
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 12,403,626</b>	<b>\$ -</b>	<b>\$ 12,403,626</b>
<b>Expenditures &amp; Transfers Out</b>			
Personnel Services	\$ 4,333,425	\$ -	\$ 4,333,425
Non-personnel Expenses	6,292,212	-	6,292,212
Equipment Outlay	1,505,099	-	1,505,099
Debt Service	100,370	-	100,370
Capital Outlay	20,007	7,036	27,043
Charges to/from Others	694,329	1,696	696,025
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 12,945,442</b>	<b>\$ 8,732</b>	<b>\$ 12,954,174</b>
<b>Total Central Garage</b>	<b>\$ (541,816)</b>	<b>\$ (8,732)</b>	<b>\$ (550,548)</b>

<b>741 - Asmt Dist - Misc</b>			
<b>Revenues &amp; Transfers In</b>			
Special Assessments	\$ 412,000	\$ -	\$ 412,000
Miscellaneous	8,500	-	8,500
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 420,500</b>	<b>\$ -</b>	<b>\$ 420,500</b>

Fund/Category	Adopted FY 2019/20	Proposed Adjustment	Amended FY 2019/20
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 7,400	\$ -	\$ 7,400
Debt Service	406,238	-	406,238
Charges to/from Others	6,347	428	6,775
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 419,985</b>	<b>\$ 428</b>	<b>\$ 420,413</b>

<b>Total Asmt Dist - Misc</b>	<b>\$ 515</b>	<b>\$ (428)</b>	<b>\$ 87</b>
-------------------------------	---------------	-----------------	--------------

#### 742 - Hunter Business Park Asmt Dist

<b>Revenues &amp; Transfers In</b>			
Special Assessments	\$ 993,795	\$ -	\$ 993,795
Miscellaneous	28,000	-	28,000
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 1,021,795</b>	<b>\$ -</b>	<b>\$ 1,021,795</b>

<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 15,000	\$ -	\$ 15,000
Debt Service	991,078	-	991,078
Charges to/from Others	15,531	1,050	16,581
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,021,609</b>	<b>\$ 1,050</b>	<b>\$ 1,022,659</b>

<b>Total Hunter Business Park Asmt Dist</b>	<b>\$ 186</b>	<b>\$ (1,050)</b>	<b>\$ (864)</b>
---	---------------	-------------------	-----------------

#### 745 - Riverwalk Assessment District

<b>Revenues &amp; Transfers In</b>			
Special Assessments	\$ 725,000	\$ -	\$ 725,000
Miscellaneous	9,500	-	9,500
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 734,500</b>	<b>\$ -</b>	<b>\$ 734,500</b>

<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 10,000	\$ -	\$ 10,000
Debt Service	712,294	-	712,294
Charges to/from Others	11,176	748	11,924
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 733,470</b>	<b>\$ 748</b>	<b>\$ 734,218</b>

<b>Total Riverwalk Assessment District</b>	<b>\$ 1,030</b>	<b>\$ (748)</b>	<b>\$ 282</b>
--	-----------------	-----------------	---------------

#### 746 - Riverwalk Bus. Assmt. Dist.

<b>Revenues &amp; Transfers In</b>			
Special Assessments	\$ 294,000	\$ -	\$ 294,000
Miscellaneous	7,000	-	7,000
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 301,000</b>	<b>\$ -</b>	<b>\$ 301,000</b>

<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 10,000	\$ -	\$ 10,000
Debt Service	285,523	-	285,523
Charges to/from Others	4,659	302	4,961
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 300,182</b>	<b>\$ 302</b>	<b>\$ 300,484</b>

Fund/Category	Adopted FY 2019/20	Proposed Adjustment	Amended FY 2019/20
Total Riverwalk Bus. Assmt. Dist.	\$ 818	\$ (302)	\$ 516

#### 756 - CFD-Riverwalk Vista

<b>Revenues &amp; Transfers In</b>			
Special Assessments	\$ 303,000	\$ -	\$ 303,000
Miscellaneous	5,000	-	5,000
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 308,000</b>	<b>\$ -</b>	<b>\$ 308,000</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 15,000	\$ -	\$ 15,000
Debt Service	287,506	-	287,506
Charges to/from Others	4,651	302	4,953
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 307,157</b>	<b>\$ 302</b>	<b>\$ 307,459</b>

<b>Total CFD-Riverwalk Vista</b>	<b>\$ 843</b>	<b>\$ (302)</b>	<b>\$ 541</b>
----------------------------------	---------------	-----------------	---------------

#### 758 - CFD Syc. Canyon 92-1

<b>Revenues &amp; Transfers In</b>			
Special Assessments	\$ 662,000	\$ -	\$ 662,000
Miscellaneous	7,000	-	7,000
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 669,000</b>	<b>\$ -</b>	<b>\$ 669,000</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 10,000	\$ -	\$ 10,000
Debt Service	643,859	-	643,859
Charges to/from Others	10,095	672	10,767
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 663,954</b>	<b>\$ 672</b>	<b>\$ 664,626</b>

<b>Total CFD Syc. Canyon 92-1</b>	<b>\$ 5,046</b>	<b>\$ (672)</b>	<b>\$ 4,374</b>
-----------------------------------	-----------------	-----------------	-----------------

#### 759 - CFD 2006-1-RW Vista Area #2

<b>Revenues &amp; Transfers In</b>			
Special Assessments	\$ 378,000	\$ -	\$ 378,000
Miscellaneous	5,000	-	5,000
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 383,000</b>	<b>\$ -</b>	<b>\$ 383,000</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 10,000	\$ -	\$ 10,000
Debt Service	367,375	-	367,375
Charges to/from Others	4,866	312	5,178
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 382,241</b>	<b>\$ 312</b>	<b>\$ 382,553</b>

<b>Total CFD 2006-1-RW Vista Area #2</b>	<b>\$ 759</b>	<b>\$ (312)</b>	<b>\$ 447</b>
--	---------------	-----------------	---------------

#### 760 - CFD 2014-2 Highlands

Fund/Category	Adopted FY 2019/20	Proposed Adjustment	Amended FY 2019/20
<b>Revenues &amp; Transfers In</b>			
Special Assessments	\$ 148,000	\$ -	\$ 148,000
Miscellaneous	4,000	-	4,000
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 152,000</b>	<b>\$ -</b>	<b>\$ 152,000</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 10,000	\$ -	\$ 10,000
Debt Service	140,156	-	140,156
Charges to/from Others	1,345	75	1,420
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 151,501</b>	<b>\$ 75</b>	<b>\$ 151,576</b>
<b>Total CFD 2014-2 Highlands</b>	<b>\$ 499</b>	<b>\$ (75)</b>	<b>\$ 424</b>

#### 761 - CFD 2013-1 Kunny Ranch

<b>Revenues &amp; Transfers In</b>			
Special Assessments	\$ 10,000	\$ -	\$ 10,000
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Expenditures &amp; Transfers Out</b>			
Non-personnel Expenses	\$ 10,000	\$ -	\$ 10,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Total CFD 2013-1 Kunny Ranch</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### CITYWIDE BUDGET TOTALS

Revenues & Transfers In (sum of Fund tables above)	\$ 1,038,488,538	\$ 8,679,789	\$ 1,047,168,327
General Fund: Use of Designated Fund Reserves for General Plan 2025 (from above)	194,101	-	194,101
Budgeted Use of Bond Proceeds - Electric <sup>1</sup>	27,586,000	-	27,586,000
Budgeted Use of Bond Proceeds - Water <sup>1</sup>	12,899,000	5,098,000	17,997,000
<b>Total Incoming Resources</b>	<b>\$ 1,079,167,639</b>	<b>\$ 13,777,789</b>	<b>\$ 1,092,945,428</b>
<b>Expenditures &amp; Transfers Out (sum of Fund tables above)</b>	<b>\$ 1,115,893,012</b>	<b>\$ 13,843,349</b>	<b>\$ 1,129,736,361</b>
<b>Citywide Use of Fund Reserves<sup>2</sup></b>	<b>\$ (36,725,373)</b>	<b>\$ (65,560)</b>	<b>\$ (36,790,933)</b>

<sup>1</sup> Refer to accompanying staff report and FY 2018-2020 Biennial Budget Book, Budgeted use of Bond Proceeds (page 65).

<sup>2</sup> For information on the Use of Fund Reserves and discussion related to specific City Funds, refer to FY 2018-2020 Biennial Budget Book, Strategic Drawdowns of Reserves (page 75); Use of Reserves for Allowable Purposes (page 75); and Explanation of Significant Changes in Fund Balance - FY 2018-19 and FY 2019/20 (pages 80-82).



## Proposed FY 2019/20 Mid-cycle Budget Adjustments

Description	Increase/ (Decrease)
<b>101 - General Fund</b>	
<b>Revenues &amp; Transfers In</b>	
<b>Property Taxes</b>	
Increase Successor Agency property tax revenue based on strong performance. Following a increase in FY 2018/19 forecasted revenues of \$2.2 million, the cumulative adjustment to FY 2019/20 to bring property tax revenues in line with the revised FY 2019/20 forecast is \$4.5 million.	\$ 4,469,238
Reclassify Measure G property tax revenue restricted for repayment of the Fire Bond debt service to Fund 390 (Debt Service Fund). (Refer to accompanying staff report for greater detail.) Partially offset by \$1,725,716 in expenditure reductions for a net negative impact to the General Fund of \$14,187 because revenues were budgeted higher than the expenditures.	(1,739,903)
<b>Subtotal Property Taxes</b>	<b>\$ 2,729,335</b>
<b>Transient Occupancy Tax</b>	
Decrease: As discussed in the FY 2018/19 Second Quarter Financial Report presented to Council on March 26, 2019, TOT revenues are trending lower than forecasted, prompting a downward revenue adjustment of \$350,000 in FY 2019/20. This downward trend shows the effect of reduced hotel room availability in FY 2018/19 due to renovations and an increase in long-term stays that are not subject to TOT. A FY 2019/20 reduction of approximately \$434,000 is recommended to bring TOT in line with revised projections of 3% growth over the FY 2018/19 adjusted forecast.	\$ (433,505)
<b>Intergovernmental</b>	
Increase Mutual Aid revenues to match budgeted expenditures; Mutual Aid is incident driven, and all expenditures are fully reimbursable.	141,268
Decrease revenues for FY19/20 Meridian Automatic Aid Agreement based on new forecasts.	(27,174)
<b>Subtotal Intergovernmental</b>	<b>\$ 114,094</b>
<b>Charges for Services</b>	
Decrease in revenues related to Police operations to remove one-time revenues, including Post-Release Accountability and Corrections (PACT) AB 109 funds which supplement operating costs in the Police Department. PACT revenues are dependent upon the funding passed from the State to the County. Per the Riverside County Community Corrections Partnership Executive Committee (CCPEC), "there will be a major financial constraint next year as there will not be State dollars to rollover for FY 19/20".	\$ (300,000)
Increase revenues to reflect a Riverside Police Department Dispatch Service Agreement approved by the City Council on April 23, 2019 for the provision of dispatch services. Fully offset by an increase in overtime necessary to provide the services.	\$ 302,965
Reclassify Hazardous Materials fees (CUPA revenue) collected by the City to the Grants and Restricted Funding Fund (Fund 215). The use of these revenues are restricted and subject to oversight and approval by the County of Riverside. Partially offset by \$395,655 in expenditure reductions, for a net negative impact to the General Fund of \$182,189 because revenues were budgeted higher than the expenditures.	(577,844)
Decrease Library printing revenues based on recent trends showing a decline in this revenue source.	(21,262)
<b>Subtotal Charges for Services</b>	<b>\$ (596,141)</b>
<b>Fines &amp; Forfeits</b>	
Decrease Library revenue for overdue and damaged materials based on recent trend.	\$ (41,551)

Description	Increase/ (Decrease)
Decrease citation revenue generated by Code Enforcement. Revenue in this category is driven by economic conditions, most notably related to the housing market and foreclosed properties. As the housing market has stabilized, property owners have been doing a better job maintaining their properties resulting in a decrease in citations being issued. Code Enforcement activity has shifted to homeless encampments which generate little, if any, revenue.	(600,000)
<b>Subtotal Fines &amp; Forfeits</b>	<b>\$ (641,551)</b>
<b>Miscellaneous</b>	
Increase revenue due to increases in lease rates. These are restricted revenues for Homeless Campus and are offset by \$34,236 in supplemental appropriations for Homeless Campus operations (2800 & 2880 Hulen Place).	\$ 85,463
Decrease the anticipated receipt of one time revenue. Miscellaneous revenue was forecasted based on historical trends; however, this revenue category includes many one-time revenues that are not certain to repeat each fiscal year, e.g., the receipt and transfer of revenue deposits, donations, grants, and Asset Forfeiture funds. Based on FY 2018/19 activity and projected activity for FY 2019/20, this revenue forecast will be reduced by \$1 million.	(1,000,000)
Increase revenues from debt service deposits. This amount is fully offset by a supplemental appropriation request for Property Tax Consulting and Finance Reporting Software in the Finance Department.	\$ 35,000
Decrease revenue recovered from bad debts write-offs. The adopted forecast for this account included anomalous activity in prior years. An adjustment of \$400,000 in this revenue category will bring the account in line with new estimates based on adjusted historical data and FY 2018/19 activity to date.	(400,000)
<b>Subtotal Miscellaneous</b>	<b>\$ (1,279,537)</b>
<b>Other Financing Sources</b>	
Decrease revenues that were projected to be received as a result of the sale of City property. The timing of the sale of City property varies, subject to development studies by the City, marketing of available properties, market demand, and negotiation and escrow periods. A reduction of \$1.4 million is recommended to remove all revenue projections for this line item other than those for properties currently in escrow and expected to close by the end of FY 2019/20 (approximately \$300,000).	\$ (1,423,000)
<b>Operating Transfers In</b>	
Decrease General Fund Transfer from the utility funds based on revised FY 2018/19 revenue forecasts. Revenues are estimated to come in lower than anticipated due to increased rain conditions resulting in lower water sales.	\$ (332,300)
<b>Total Revenues &amp; Transfers In</b>	<b>\$ (1,862,605)</b>
<b>Expenditures &amp; Transfers Out</b>	
<b>Personnel Services</b>	
Decrease Finance Department personnel due to anticipated savings resulting from a budgeted incumbent versus the cost of a new hire. This amount is fully offset by a supplemental appropriation request for Property Tax Consulting and Finance Reporting Software in the Finance Department.	\$ (12,250)
Increase Community and Economic Development Department (CEDD): A budget correction is necessary to fund a position that was inadvertently omitted from the adopted FY 2018-2020 Two-Year Budget.	\$ 84,876
Increase Police Department overtime budget for personnel time required to fulfill the Dispatch Service Agreement with the Riverside Community College District approved by the City Council on April 23, 2019. Fully offset by revenues.	\$ 302,965
Decrease Public Works personnel due to a transfer of a Heavy Equipment Operator position to the Sewer Fund. Refer to accompanying staff report for more detail.	(108,755)
<b>Subtotal Personnel Services</b>	<b>\$ 266,836</b>

Description	Increase/ (Decrease)
<b>Non-personnel Expenses</b>	
Increase Mayor: Supplemental appropriation for expected travel expenses associated with the Mayor's new involvement in two organizations: Big City Mayors and the Inland Rising Task Force. (Refer to accompanying staff report for more detail.)	\$ 5,000
Increase City Attorney's Office: Supplemental appropriation for new lease costs related to the expansion of office space approved by the City Council on October 9, 2018.	77,050
Increase Finance Department professional services for Property Tax Consulting and Finance Reporting Software in the Finance Department. Fully offset by revenue from debt service deposits and new savings in personnel.	\$ 47,250
Interdepartmental transfer of \$1.4 million from Finance Department to Non-Departmental: Move Citywide budget for merchant fees (\$1.4 million) from the Finance Department to Non-Departmental. Net impact to General Fund is zero; adjustment will present a more transparent view of Finance Department operating costs.	-
Increase CEDD appropriations for Homeless Campus operations (2800 & 2880 Hulen Place). Fully offset by revenues.	34,236
Reclassify all CUPA budgeted expenditures to Grants and Restricted Funding (Fund 215). Refer to accompanying staff report for more details.	(24,729)
Reclassify Public Works non-personnel to utilization charges to cover debt service obligations related to the purchase of an aerial man-lift; approved by City Council on April 10, 2018.	(11,713)
Interdepartmental transfer to Non-Departmental-Finance from Non-Departmental-City Manager to fund Citywide ad-hoc needs for the CalPERS Challenge, labor costing software, and a financial planning software.	\$ 130,000
<b>Subtotal Non-personnel Expenses</b>	\$ 257,094
<b>Special Projects</b>	
Interdepartmental transfer from Non-Departmental-City Manager to Non-Departmental-Finance to fund Citywide ad-hoc needs for the CalPERS Challenge, labor costing software, and a financial planning software.	\$ (130,000)
<b>Charges to/from Others</b>	
Reclassify all CUPA budgeted expenditures to Grants and Restricted Funding (Fund 215). Refer to accompanying staff report for more details.	(370,926)
Reclassify Measure G Fire Bond debt service to Fund 390 (Debt Service Fund). (Refer to accompanying staff report for greater detail.) Partially offset by \$1,739,903 in revenue reductions for a net negative impact to the General Fund of \$14,187 because revenues were budgeted higher than the expenditures.	(1,725,716)
Reclassify Public Works non-personnel to utilization charges to cover debt service obligations related to the purchase of an aerial man-lift; approved by City Council on April 10, 2018.	11,713
Interdepartmental transfer of \$1.4 million from Finance Department to Non-Departmental: Move utilization charges to City departments for merchant fees (\$1.4 million) from the Finance Department to Non-Departmental. Net impact to General Fund is zero; adjustment will present a more transparent view of Finance Department operating costs.	-
Decrease Innovation & Technology for IT project management support for RPU technology to be directly charged to RPU.	(171,606)
Reclassify all CUPA budgeted expenditures to Grants and Restricted Funding (Fund 215). Refer to accompanying staff report for more details.	(189,046)
<b>Subtotal Charges to/from Others</b>	\$ (2,445,581)
<b>Operating Transfers Out</b>	

Description	Increase/ (Decrease)
Increase General Fund transfer to Fire CUPA, Fund 215 to reflect a required repayment of unspent CUPA funding that had fallen to General Fund reserves in prior years. This increases CUPA revenue that may be allocated to allowable Fire Prevention activities. Fully offset by charges to CUPA for anticipated allowable expenditures incurred in the General Fund.	\$ 189,046
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ (1,862,605)</b>
<b>Total General Fund</b>	<b>\$ -</b>

#### 110 - Measure Z Fund

##### Revenues & Transfers In

<b>Taxes</b>	
Increase in Transaction and Use Tax projections based on updated revenue trends. Refer to accompanying staff report for more detail.	\$ 3,914,600
<b>Miscellaneous</b>	
Increase in anticipated interest revenue for Measure Z cash held in City Cash Pool.	100,000
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 4,014,600</b>

##### Expenditures & Transfers Out

<b>Non-personnel Expenses</b>	
Increase: A supplemental appropriation of \$122,000 from Measure Z fund balance is recommended for additional unarmed security guard services at various Riverside Public Library locations for one year.	\$ 122,000
<b>Equipment Outlay</b>	<b>(176,888)</b>
Reclassify existing Technology budget to Measure Z Capital for allocation to the Data Network Refresh capital project (required accounting methodology for capital projects). Fully offset by an increase in the Measure Z Capital Fund.	
<b>Charges to/from Others</b>	<b>(11,713)</b>
Decrease Measure Z debt service obligations by the amount payable by Public Works. On April 10, 2018, the City Council approved the purchase of an aerial man-lift by Public Works under the capital lease that is also funding Fire Vehicle replacement.	
<b>Operating Transfers Out</b>	
Increase operating transfer to Measure Z Capital Fund to provide funding for the Data Network Refresh capital project (required accounting methodology for capital projects). Fully offset by a decrease in the Equipment Outlay line item.	\$ 176,888
Increase operating transfer to Measure Z Capital Fund to provide funding for an additional \$1.5 million allocation for Street projects, approved by the City Council on April 23, 2019. (Required accounting methodology for capital projects.)	\$ 1,500,000
<b>Subtotal Operating Transfers Out</b>	<b>\$ 1,676,888</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 1,610,287</b>

<b>Total Measure Z Fund</b>	<b>\$ 2,404,313</b>
-----------------------------	---------------------

#### 170 - Development

##### Revenues & Transfers In

<b>Total Revenues &amp; Transfers In</b>	<b>\$ -</b>
--	-------------

##### Expenditures & Transfers Out

Description	Increase/ (Decrease)
<b>Charges to/from Others</b>	
Cost Allocation Plan recompute adjustment.	\$ 2,741
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 2,741</b>
<b>Total Development</b>	<b>\$ (2,741)</b>

## 215 - Grants and Restricted Programs

### Revenues & Transfers In

#### Charges for Services

Reclassify Hazardous Materials fees (CUPA revenue) from the General Fund. The use of these revenues are restricted and subject to oversight and approval by the County of Riverside. \$ 577,844

#### Operating Transfers In

Increase operating transfer from General Fund to reflect a required repayment of unspent CUPA funding that had fallen to General Fund reserves in prior years. This increases CUPA revenue that may be allocated to allowable Fire Prevention activities. Fully offset by charges from the General Fund for anticipated allowable expenditures incurred in the General Fund. 189,046

**Total Revenues & Transfers In** **\$ 766,890**

### Expenditures & Transfers Out

#### Non-personnel Expenses

Reclassify from General Fund. Refer to accompanying staff report for more details. \$ 24,729

#### Charges to/from Others

Reclassify all CUPA budgeted expenditures to Grants and Restricted Funding (Fund 215). Refer to accompanying staff report for more details. 370,926

Increase for anticipated allowable expenditures incurred in the General Fund; fully offset by revenue from General Fund repayment. 189,046

**Subtotal Charges to/from Others** **\$ 559,972**

**Total Expenditures & Transfers Out** **\$ 584,701**

**Total Grants and Restricted Programs** **\$ 182,189**

## 230 - Special Gas Tax

### Revenues & Transfers In

#### Intergovernmental

Increase gas tax revenue forecast based on new estimates received from the State. \$ 1,985,652

**Total Revenues & Transfers In** **\$ 1,985,652**

### Expenditures & Transfers Out

#### Capital Outlay

Decrease funding for 2019/20 Road Maintenance and Rehabilitation (RMRA) due to revised revenue estimate from California; while other gas tax revenue estimates increased, the RMRA revenue forecast decreased. \$ (33,208)

**Total Expenditures & Transfers Out** **\$ (33,208)**

**Total Special Gas Tax** **\$ 2,018,860**

## 280 - Housing Authority

Description	Increase/ (Decrease)
<b>Revenues &amp; Transfers In</b>	
Total Revenues & Transfers In	\$ -
<b>Expenditures &amp; Transfers Out</b>	
Charges to/from Others	
Cost Allocation Plan recompute adjustment.	\$ 4,583
Total Expenditures & Transfers Out	\$ 4,583
<b>Total Housing Authority</b>	<b>\$ (4,583)</b>
<b>291 - Special Districts</b>	
<b>Revenues &amp; Transfers In</b>	
Total Revenues & Transfers In	-
<b>Expenditures &amp; Transfers Out</b>	
Special Projects	
Increase to correct an error in the adopted Budget related to electric rate increase adjustments.	\$ 29,906
Charges to/from Others	
Cost Allocation Plan recompute adjustment.	\$ (1)
Total Expenditures & Transfers Out	\$ 29,905
<b>Total Special Districts</b>	<b>\$ (29,905)</b>
<b>390 - Debt Service Fund - General Fund Debt</b>	
<b>Revenues &amp; Transfers In</b>	
Taxes	\$ 1,739,903
Reclassify (from the General Fund) Measure G property tax revenue restricted for repayment of the Fire Bond debt service to Fund 390 (Debt Service Fund). (Refer to accompanying staff report for greater detail.) Partially offset by \$1,725,716 in expenditure reductions for a net negative impact to the Debt Service Fund of \$14,187 because revenues were budgeted higher than the expenditures.	
Total Revenues & Transfers In	\$ 1,739,903
<b>Expenditures &amp; Transfers Out</b>	
Charges to/from Others	
Reclassify Measure G Fire Bond debt service from the General Fund.	\$ 1,725,716
Remove utilization charge that is no longer applicable.	2,000
Total Expenditures & Transfers Out	\$ 1,727,716
<b>Total Debt Service Fund - General Fund Debt</b>	<b>\$ 12,187</b>
<b>411 - Special Capital Improvement</b>	
<b>Revenues &amp; Transfers In</b>	
Total Revenues & Transfers In	\$ -
<b>Expenditures &amp; Transfers Out</b>	
Charges to/from Others	
Cost Allocation Plan recompute adjustment.	\$ 3,385
Total Expenditures & Transfers Out	\$ 3,385

Description	Increase/ (Decrease)
<b>Total Special Capital Improvement</b>	<b>\$ (3,385)</b>

#### 420 - Measure Z - Capital Projects

##### Revenues & Transfers In

##### Operating Transfers In

Increase operating transfer from Measure Z Operating Fund to provide funding for the Data Network Refresh capital project (required accounting methodology for capital projects). Fully offset by a decrease in the Equipment Outlay line item.

\$ 176,888

Increase operating transfer from Measure Z Operating Fund to provide funding for an additional \$1.5 million allocation for Street projects, approved by the City Council on April 23, 2019. (Required accounting methodology for capital projects.)

1,500,000

**Subtotal Operating Transfers In** **\$ 1,676,888**

**Total Revenues & Transfers In** **\$ 1,676,888**

##### Expenditures & Transfers Out

##### Capital Outlay

Reclassify existing Technology budget from Measure Z Operating for allocation to the Data Network Refresh capital project; required accounting methodology. Fully offset by a decrease in the Measure Z Operating Fund.

\$ 176,888

Increase appropriation for Street projects, approved by the City Council on April 23, 2019.

1,500,000

**Total Expenditures & Transfers Out** **\$ 1,676,888**

**Total Measure Z - Capital Projects** **\$ -**

#### 432 - Measure A Capital Outlay

##### Revenues & Transfers In

##### Intergovernmental

Increase revenue forecast based on new estimates received from the Riverside County Transportation Commission (RCTC).

\$ 70,000

**Total Revenues & Transfers In** **\$ 70,000**

##### Expenditures & Transfers Out

**Total Expenditures & Transfers Out** **\$ -**

**Total Measure A Capital Outlay** **\$ 70,000**

#### 510 - Electric

##### Revenues & Transfers In

##### Charges for Services

Decrease Cap and Trade Auction Revenue: Due to increased market energy prices, the IPP Coal facility will be producing more energy than previously expected. In turn, RPU must surrender more Carbon credits to CARB, leaving less excess credits to monetize through the quarterly CARB auction process.

\$ (2,927,000)

Decrease outside sales: Decrease in market price for Renewable Energy Credits, yielding lower revenues than forecasted.

(382,000)

**Total Revenues & Transfers In** **\$ (3,309,000)**

##### Expenditures & Transfers Out

Description	Increase/ (Decrease)
<b>Non-personnel Expenses</b>	
Increase facility security services	\$ 150,000
Increase to correct an error in the adopted Budget related to electric rate increase adjustments.	1,269
Increase for Public Utilities' portion of a City Finance driven project to automate the financial statement and reporting process in order to work more efficiently and effectively.	80,000
Increase gas fuel purchases: With the recent increase in natural gas and energy prices, power supply costs are forecasted to be higher than the adopted budget in FY 2019-20.	1,147,000
Increase in maintenance costs on transmission lines and increase in projected Transmission Access Charge rate to be applied by CAISO.	3,225,000
<b>Subtotal Non-personnel Expenses</b>	<b>\$ 4,603,269</b>
<b>Equipment Outlay</b>	
Increase appropriations to replace four leased heavy-duty vehicles (leases expire in 2020) and two aging heavy-duty vehicles with purchased vehicles. Build-times for these vehicles can take up to a year and these vehicles are absolutely essential for field crews to complete daily tasks and assignments.	\$ 2,400,000
<b>Capital Outlay</b>	
Reallocate funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 82,678
<b>Charges to/from Others</b>	
Increase for IT project management support for RPU technology projects.	\$ 171,606
Increase for Electric's portion of personnel cost that will lead the City's efforts for the development of a Sustainable and Resilient Riverside Policy and on-going engagement with community stakeholders and departments to meet the goals as outlined in the Policy.	13,000
Cost Allocation Plan recompute adjustment.	\$ 309,456
<b>Subtotal Charges to/from Others</b>	<b>\$ 494,062</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 7,580,009</b>
<b>Total Electric</b>	<b>\$ (10,889,009)</b>

#### 511 - Electric-Public Benefit Programs

##### Revenues & Transfers In

<b>Total Revenues &amp; Transfers In</b>	<b>\$ -</b>
--	-------------

##### Expenditures & Transfers Out

<b>Special Projects</b>	
Decrease to correct an error in the adopted Budget related to electric rate increase adjustments.	\$ (17,253)
<b>Charges to/from Others</b>	
Increase for Public Benefit's portion of personnel cost that will lead the City's efforts for the development of a Sustainable and Resilient Riverside Policy and on-going engagement with community stakeholders and departments to meet the goals as outlined in the Policy.	\$ 13,000
Cost Allocation Plan recompute adjustment.	\$ 13,818
<b>Subtotal Charges to/from Others</b>	<b>\$ 26,818</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 9,565</b>
<b>Total Electric-Public Benefit Programs</b>	<b>\$ (9,565)</b>

#### 520 - Water

##### Revenues & Transfers In



Description	Increase/ (Decrease)
<b>Total Revenues &amp; Transfers In</b>	\$ -
<b>Expenditures &amp; Transfers Out</b>	
<b>Non-personnel Expenses</b>	
Increase: Professional services will need to be obtained to help address critical water related matters stemming from local and state legislative requirements; the identification of new local partnership opportunities; increased local development and densification, and changes in customer consumption habits; as well as threats to groundwater supply and groundwater quality. A total of seven studies and plans are recommended for FY 2019/20:	
1. 2020 Urban Water Management Plan	\$ 150,000
2. Potable Water Master Plan	300,000
3. Recycled Water/Non-Potable Water Master Plan	400,000
4. Riverside Habitat Parks and Water Project CEQA	200,000
5. Safe Yield Modeling Assistance	100,000
6. Salt and Nutrient Management Plan Study and Assistance	100,000
7. Well Siting Study	100,000
Increase to correct an error in the adopted Budget related to electric rate increase adjustments.	16,968
<b>Subtotal Non-personnel Expenses</b>	<b>\$ 1,366,968</b>
<b>Debt Service</b>	
Decrease debt service appropriations for savings on refunding of Water 2008B Bonds.	\$ (400,000)
<b>Capital Outlay</b>	
Reallocate funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 30,629
Increase funding to proactively replace service laterals to help reduce increasing leaks and service call outs. Increase is offset by a reduction of \$750K in Main Replacement projects in FY 20/21.	750,000
Reallocate funding from FY20/21 through FY22/23 to FY19/20 within the same Main Replacements program to fund Mission Inn Pipeline Replacement/Rezoning Project due to change in priorities.	2,250,000
Reallocate funding from FY 20/21 through FY 21/22 to FY 19/20 to fund the Canyon Crest Booster Station and Mission Inn Booster Station due to change in priorities and the delay of Crest Booster Station.	3,388,791
<b>Subtotal Capital Outlay</b>	<b>\$ 6,419,420</b>
<b>Charges to/from Others</b>	
Increase for Water's portion of personnel cost that will lead the City's efforts for the development of a Sustainable and Resilient Riverside Policy and on-going engagement with community stakeholders and departments to meet the goals as outlined in the Policy.	\$ 13,000
Increase for payment to Sewer fund as specified in the PW/PU Recycled Water MOU Fund for recycled water system improvements at the Riverside Regional Water Quality Control Plant. Amount is budgeted in FY 2018/19; following approval, the FY 18/19 funds will be reallocated to FY 2019/20.	750,000
Cost Allocation Plan recompute adjustment.	\$ 30,929
<b>Subtotal Charges to/from Others</b>	<b>\$ 793,929</b>
<b>Operating Transfers Out</b>	
Decrease General Fund Transfer based on revised FY 2018/19 revenue forecasts. Revenues are estimated to come in lower than anticipated due to increased rain conditions resulting in lower water sales.	\$ (332,300)
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 7,848,017</b>
<b>Total Water</b>	<b>\$ (7,848,017)</b>

Description	Increase/ (Decrease)
<b>Revenues &amp; Transfers In</b>	
<b>Total Revenues &amp; Transfers In</b>	-
<b>Expenditures &amp; Transfers Out</b>	
<b>Charges to/from Others</b>	
Increase for Water Conservation's portion of personnel cost that will lead the City's efforts for the development of a Sustainable and Resilient Riverside Policy and on-going engagement with community stakeholders and departments to meet the goals as outlined in the Policy.	\$ 13,000
Cost Allocation Plan recompute adjustment.	\$ 1,867
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 14,867</b>
<b>Total Water Conservation</b>	<b>\$ (14,867)</b>

<b>530 - Airport</b>	
<b>Revenues &amp; Transfers In</b>	
<b>Total Revenues &amp; Transfers In</b>	<b>\$ -</b>
<b>Expenditures &amp; Transfers Out</b>	
<b>Non-personnel Expenses</b>	
Increase to correct an error in the adopted Budget related to electric rate increase adjustments.	\$ 28,838
<b>Capital Outlay</b>	
Reallocate funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 1,449
<b>Charges to/from Others</b>	
Cost Allocation Plan recompute adjustment.	\$ 1,467
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 31,754</b>
<b>Total Airport</b>	<b>\$ (31,754)</b>

<b>540 - Refuse</b>	
<b>Revenues &amp; Transfers In</b>	
<b>Charges for Services</b>	
Increase revenue forecasts due to rate increase approved by Council on December 18, 2018, and recent revenue trends.	\$ 2,527,510
<b>Miscellaneous</b>	
Decrease revenue forecasts for miscellaneous receipts and curbside material due to recent revenue trends.	\$ (181,980)
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 2,345,530</b>
<b>Expenditures &amp; Transfers Out</b>	
<b>Non-personnel Expenses</b>	
Increase to correct an error in the adopted Budget related to electric rate increase adjustments.	\$ 1,778
Increase disposal (landfill) fee for Eighth Amendment to Transfer Services Agreement with Agua Mansa MRF, LLC to adjust waste processing compensation for extraordinary costs. Agreement approved by City Council on December 18, 2018.	580,000
<b>Subtotal Non-personnel Expenses</b>	<b>\$ 581,778</b>

**Capital Outlay**

Description	Increase/ (Decrease)
Reallocate funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 11,331
<b>Charges to/from Others</b>	
Cost Allocation Plan recompute adjustment.	\$ 30,386
<b>Total Expenditures &amp; Transfers Out</b>	\$ 623,495
<b>Total Refuse</b>	\$ 1,722,035

550 - Sewer	
Revenues & Transfers In	
<b>Charges for Services</b>	
Increase revenue based on recent revenue trends; revenue growth due to increase in number of residential and commercial properties, and commercial water usage.	\$ 857,338
<b>Miscellaneous</b>	
Increase to reflect new lease revenue generated from a portion of City-owned land for employee parking.	\$ 30,000
<b>Total Revenues &amp; Transfers In</b>	\$ 887,338
Expenditures & Transfers Out	
<b>Personnel Services</b>	
Increase Sewer personnel due to a transfer of a Heavy Equipment Operator position from the General Fund. Refer to accompanying staff report for more detail.	\$ 108,755
<b>Non-personnel Expenses</b>	
Decrease to correct an error in the adopted Budget related to electric rate increase adjustments.	\$ (1,863)
<b>Debt Service</b>	
Decrease to reflect revised FY 2019/20 debt service obligation resulting from the refinancing of the 2009B Sewer Revenue Bonds.	\$ (6,023,938)
<b>Capital Outlay</b>	
Reallocated funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 20,696
<b>Charges to/from Others</b>	
Decrease for payment from Water fund as specified in the PW/PU Recycled Water MOU Fund for recycled water system improvements at the Riverside Regional Water Quality Control Plant.	\$ (750,000)
Cost Allocation Plan recompute adjustment.	\$ 80,506
<b>Subtotal Charges to/from Others</b>	\$ (669,494)
<b>Total Expenditures &amp; Transfers Out</b>	\$ (6,565,844)
<b>Total Sewer</b>	\$ 7,453,182

560 - Special Transit	
Revenues & Transfers In	
<b>Total Revenues &amp; Transfers In</b>	\$ -
Expenditures & Transfers Out	
<b>Charges to/from Others</b>	
Cost Allocation Plan recompute adjustment.	\$ (859)

Description	Increase/ (Decrease)
Total Expenditures & Transfers Out	\$ (859)
<b>Total Special Transit</b>	<b>\$ 859</b>
<b>570 - Public Parking</b>	
<b>Revenues &amp; Transfers In</b>	
Licenses & Permits	
Increase revenue forecast to include Garage 3, which was previously excluded due to a plan to sell the property. The City no longer intends to sell Garage 3.	\$ 364,593
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 364,593</b>
<b>Expenditures &amp; Transfers Out</b>	
Non-personnel Expenses	
Decrease to correct an error in the adopted Budget related to electric rate increase adjustments.	\$ (31,147)
Charges to/from Others	
Cost Allocation Plan recompute adjustment.	\$ 7,979
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ (23,168)</b>
<b>Total Public Parking</b>	<b>\$ 387,761</b>
<b>610 - Workers' Compensation Trust</b>	
<b>Revenues &amp; Transfers In</b>	
<b>Total Revenues &amp; Transfers In</b>	<b>\$ -</b>
<b>Expenditures &amp; Transfers Out</b>	
Non-personnel Expenses	
Increase needed due to cost increases in the State Funding Assessment for Mandated Workers' Compensation.	\$ 141,000
Increase to provide sufficient funding for rising claims costs.	250,000
<b>Subtotal Non-personnel Expenses</b>	<b>\$ 391,000</b>
Charges to/from Others	
Cost Allocation Plan recompute adjustment.	\$ 11,580
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 402,580</b>
<b>Total Workers' Compensation Trust</b>	<b>\$ (402,580)</b>
<b>620 - Unemployment Insurance</b>	
<b>Revenues &amp; Transfers In</b>	
<b>Total Revenues &amp; Transfers In</b>	<b>\$ -</b>
<b>Expenditures &amp; Transfers Out</b>	
Charges to/from Others	
Cost Allocation Plan recompute adjustment.	\$ 191
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 191</b>
<b>Total Unemployment Insurance</b>	<b>\$ (191)</b>

Description	Increase/ (Decrease)
<b>630 - Liability Insurance Trust</b>	
<b>Revenues &amp; Transfers In</b>	
Total Revenues & Transfers In	\$ -
<b>Expenditures &amp; Transfers Out</b>	
<b>Non-personnel Expenses</b>	
Increase appropriation for office expense and training requirements based on historical need.	\$ 6,500
Increase for Origami software module purchase and implementation; will increase efficiencies and improve monitoring and reporting.	83,380
<b>Subtotal Non-personnel Expenses</b>	<b>\$ 89,880</b>
<b>Charges to/from Others</b>	
Cost Allocation Plan recompute adjustment.	\$ 29,011
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 118,891</b>
<b>Total Liability Insurance Trust</b>	<b>\$ (118,891)</b>
<b>640 - Central Stores</b>	
<b>Revenues &amp; Transfers In</b>	
Total Revenues & Transfers In	-
<b>Expenditures &amp; Transfers Out</b>	
<b>Equipment Outlay</b>	
Increase to purchase a forklift truck to replace a more expensive leased vehicle.	\$ 45,000
<b>Capital Outlay</b>	
Reallocate funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 1,656
<b>Charges to/from Others</b>	
Cost Allocation Plan recompute adjustment.	\$ 181
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 46,837</b>
<b>Total Central Stores</b>	<b>\$ (46,837)</b>
<b>650 - Central Garage</b>	
<b>Revenues &amp; Transfers In</b>	
Total Revenues & Transfers In	\$ -
<b>Expenditures &amp; Transfers Out</b>	
<b>Capital Outlay</b>	
Reallocate funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 7,036
<b>Charges to/from Others</b>	
Cost Allocation Plan recompute adjustment.	\$ 1,696
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 8,732</b>
<b>Total Central Garage</b>	<b>\$ (8,732)</b>
<b>741 - Asmt Dist - Misc</b>	

Description	Increase/ (Decrease)
<b>Revenues &amp; Transfers In</b>	
Total Revenues & Transfers In	\$ -
<b>Expenditures &amp; Transfers Out</b>	
Charges to/from Others	
Cost Allocation Plan recompute adjustment.	\$ 428
Total Expenditures & Transfers Out	\$ 428
<b>Total Asmt Dist - Misc</b>	<b>\$ (428)</b>
<b>742 - Hunter Business Park Asmt Dist</b>	
<b>Revenues &amp; Transfers In</b>	
Total Revenues & Transfers In	\$ -
<b>Expenditures &amp; Transfers Out</b>	
Charges to/from Others	
Cost Allocation Plan recompute adjustment.	\$ 1,050
Total Expenditures & Transfers Out	\$ 1,050
<b>Total Hunter Business Park Asmt Dist</b>	<b>\$ (1,050)</b>
<b>745 - Riverwalk Assessment District</b>	
<b>Revenues &amp; Transfers In</b>	
Total Revenues & Transfers In	\$ -
<b>Expenditures &amp; Transfers Out</b>	
Charges to/from Others	
Cost Allocation Plan recompute adjustment.	\$ 748
Total Expenditures & Transfers Out	\$ 748
<b>Total Riverwalk Assessment District</b>	<b>\$ (748)</b>
<b>746 - Riverwalk Bus. Assmt. Dist.</b>	
<b>Revenues &amp; Transfers In</b>	
Total Revenues & Transfers In	\$ -
<b>Expenditures &amp; Transfers Out</b>	
Charges to/from Others	
Cost Allocation Plan recompute adjustment.	\$ 302
Total Expenditures & Transfers Out	\$ 302
<b>Total Riverwalk Bus. Assmt. Dist.</b>	<b>\$ (302)</b>
<b>756 - CFD-Riverwalk Vista</b>	
<b>Revenues &amp; Transfers In</b>	
Total Revenues & Transfers In	\$ -
<b>Expenditures &amp; Transfers Out</b>	
Charges to/from Others	

Description	Increase/ (Decrease)
Cost Allocation Plan recompute adjustment.	\$ 302
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 302</b>
<b>Total CFD-Riverwalk Vista</b>	<b>\$ (302)</b>
<b>758 - CFD Syc. Canyon 92-1</b>	
<b>Revenues &amp; Transfers In</b>	
<b>Total Revenues &amp; Transfers In</b>	<b>\$ -</b>
<b>Expenditures &amp; Transfers Out</b>	
<b>Charges to/from Others</b>	
Cost Allocation Plan recompute adjustment.	\$ 672
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 672</b>
<b>Total CFD Syc. Canyon 92-1</b>	<b>\$ (672)</b>
<b>759 - CFD 2006-1-RW Vista Area #2</b>	
<b>Revenues &amp; Transfers In</b>	
<b>Total Revenues &amp; Transfers In</b>	<b>\$ -</b>
<b>Expenditures &amp; Transfers Out</b>	
<b>Charges to/from Others</b>	
Cost Allocation Plan recompute adjustment.	\$ 312
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 312</b>
<b>Total CFD 2006-1-RW Vista Area #2</b>	<b>\$ (312)</b>
<b>760 - CFD 2014-2 Highlands</b>	
<b>Revenues &amp; Transfers In</b>	
<b>Total Revenues &amp; Transfers In</b>	<b>\$ -</b>
<b>Expenditures &amp; Transfers Out</b>	
<b>Charges to/from Others</b>	
Cost Allocation Plan recompute adjustment.	\$ 75
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 75</b>
<b>Total CFD 2014-2 Highlands</b>	<b>\$ (75)</b>
<b>CITYWIDE BUDGET ADJUSTMENTS</b>	
Revenues & Transfers In (sum of Fund tables above)	\$ 8,679,789
Budgeted Use of Bond Proceeds - Water <sup>1</sup>	\$ 5,098,000
Expenditures & Transfers Out (sum of Fund tables above)	\$ 13,843,349
<b>Surplus / (Deficit)</b>	<b>\$ (65,560)</b>

<sup>1</sup> Refer to accompanying staff report and FY 2018-2020 Biennial Budget Book, Budgeted use of Bond Proceeds (page 65).

**CITY OF RIVERSIDE  
GENERAL FUND FIVE YEAR FORECAST**

	FY 2017/18		FY 2018/19		FY 2019/20		FY 2020/21		FY 2021/22		FY 2022/23		FY 2023/24	
	Actuals	Projected	Amended	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Assumptions
<b>Beginning General Fund Reserve</b>	<b>\$ 41,497,820</b>	<b>\$ 59,197,900</b>	<b>\$ 60,433,966</b>	<b>\$ 59,197,954</b>	<b>\$ 42,040,754</b>	<b>\$ 19,930,354</b>	<b>\$ 19,930,354</b>	<b>\$ 19,930,354</b>	<b>\$ 19,930,354</b>	<b>\$ 19,930,354</b>	<b>\$ 19,930,354</b>	<b>\$ 19,930,354</b>	<b>\$ (7,487,546)</b>	
<b>REVENUES / TRANSFERS IN</b>														
Property Tax	\$ 63,514,556	\$ 67,448,094	\$ 70,194,896	\$ 70,896,800	\$ 70,206,900	\$ 70,909,000	\$ 71,618,100	\$ 71,618,100	\$ 71,618,100	\$ 71,618,100	\$ 71,618,100	\$ 71,618,100	\$ 71,618,100	1% Growth
Sales and Use Tax	64,855,930	67,004,489	66,159,534	66,821,100	67,489,300	68,164,200	68,845,800	68,845,800	68,845,800	68,845,800	68,845,800	68,845,800	68,845,800	1% Growth
Utility Users Tax	27,497,678	28,088,440	28,837,533	29,125,900	29,417,200	29,711,400	30,008,500	30,008,500	30,008,500	30,008,500	30,008,500	30,008,500	30,008,500	1% Growth
Transient Occupancy Tax	6,793,041	6,950,447	7,158,960	7,373,700	7,594,900	7,822,700	8,057,400	8,057,400	8,057,400	8,057,400	8,057,400	8,057,400	8,057,400	3% 3 new hotels
Franchise Fees	4,972,155	4,726,826	4,764,768	4,812,400	4,860,500	4,909,100	4,958,200	4,958,200	4,958,200	4,958,200	4,958,200	4,958,200	4,958,200	1% Growth
Licenses & Non-Developer Permits	8,423,386	8,481,717	8,781,814	8,869,600	8,958,300	9,047,900	9,138,400	9,138,400	9,138,400	9,138,400	9,138,400	9,138,400	9,138,400	1% Growth
Intergovernmental Revenues	5,968,077	2,806,184	2,199,173	2,221,200	2,243,400	2,265,800	2,288,500	2,288,500	2,288,500	2,288,500	2,288,500	2,288,500	2,288,500	1% Growth
Non-Development Charge for Services	11,672,295	11,555,685	11,249,161	11,361,700	11,475,300	11,590,100	11,706,000	11,706,000	11,706,000	11,706,000	11,706,000	11,706,000	11,706,000	1% Growth
Developer Fees & Charge for Services	7,468,392	7,332,602	7,872,525	7,951,300	8,030,800	8,111,100	8,192,200	8,192,200	8,192,200	8,192,200	8,192,200	8,192,200	8,192,200	1% Growth
Fines and Forfeits	3,645,091	1,208,500	1,190,334	1,202,200	1,214,200	1,226,300	1,238,600	1,238,600	1,238,600	1,238,600	1,238,600	1,238,600	1,238,600	1% Growth
Special Assessments	402,338	504,727	504,727	504,700	504,700	504,700	504,700	504,700	504,700	504,700	504,700	504,700	504,700	0%
Miscellaneous Revenues	6,119,749	4,195,734	4,523,059	4,568,300	4,614,000	4,660,100	4,706,700	4,706,700	4,706,700	4,706,700	4,706,700	4,706,700	4,706,700	1% one time revenues
Other Financing Sources	421,563	258,149	540,205	545,600	551,100	556,600	562,200	562,200	562,200	562,200	562,200	562,200	562,200	1% one time revenues
General Fund Transfer	46,245,700	46,470,000	46,893,700	48,769,400	50,720,200	52,749,000	54,859,000	54,859,000	54,859,000	54,859,000	54,859,000	54,859,000	54,859,000	4% Water & Electric rates
Transfer in from Measure Z	20,482,007	13,238,623	18,266,026	11,734,300	12,086,300	12,449,000	-	-	-	-	-	-	-	1% approved spending plan
Transfers In from Other Funds	2,150,919	900,000	-	-	-	-	-	-	-	-	-	-	-	0%
<b>Total Revenues/Transfers In</b>	<b>\$ 280,632,877</b>	<b>\$ 271,170,217</b>	<b>\$ 279,136,415</b>	<b>\$ 276,758,200</b>	<b>\$ 279,967,100</b>	<b>\$ 284,677,000</b>	<b>\$ 276,684,300</b>	<b>\$ 276,684,300</b>	<b>\$ 276,684,300</b>	<b>\$ 276,684,300</b>	<b>\$ 276,684,300</b>	<b>\$ 276,684,300</b>	<b>\$ 276,684,300</b>	
<b>EXPENDITURES / TRANSFERS OUT</b>														
Personnel Costs	\$ 184,951,437	\$ 195,909,029	\$ 206,464,741	\$ 213,533,600	\$ 217,279,200	\$ 223,797,600	\$ 230,511,500	\$ 230,511,500	\$ 230,511,500	\$ 230,511,500	\$ 230,511,500	\$ 230,511,500	\$ 230,511,500	3% PCM & Merit
CalPERS UAL - Misc	6,333,210	7,824,338	8,787,855	9,580,800	10,504,000	11,438,400	11,612,800	11,612,800	11,612,800	11,612,800	11,612,800	11,612,800	11,612,800	Based on Bartel
CalPERS UAL - Safety	11,912,989	15,060,668	18,476,414	21,328,000	24,598,000	28,088,000	29,928,000	29,928,000	29,928,000	29,928,000	29,928,000	29,928,000	29,928,000	1% actuarial
Non-Personnel Costs	46,871,661	49,466,982	50,264,648	51,772,600	53,325,800	54,925,600	56,573,400	56,573,400	56,573,400	56,573,400	56,573,400	56,573,400	56,573,400	3% CPI
Special Projects	7,367,839	6,883,627	6,980,549	7,120,200	7,262,600	7,407,900	7,556,100	7,556,100	7,556,100	7,556,100	7,556,100	7,556,100	7,556,100	2% CPI
Equipment Outlay	1,325,578	404,400	437,746	446,500	455,400	464,500	473,800	473,800	473,800	473,800	473,800	473,800	473,800	2% CPI
Capital Outlay and Grants	672,261	1,402,000	1,813,000	1,849,300	1,886,300	1,924,000	1,962,500	1,962,500	1,962,500	1,962,500	1,962,500	1,962,500	1,962,500	2% CPI
Debt Service	24,345,018	24,528,736	21,569,110	22,404,500	22,765,300	21,854,100	10,439,700	10,439,700	10,439,700	10,439,700	10,439,700	10,439,700	10,439,700	0% Based on current debt
Charges To/From	(35,949,253)	(41,538,566)	(44,574,190)	(44,432,300)	(45,856,100)	(47,737,400)	(49,293,900)	(49,293,900)	(49,293,900)	(49,293,900)	(49,293,900)	(49,293,900)	(49,293,900)	15% Cost Allocation
Special Districts Fund Subsidy	1,903,307	1,109,783	1,110,191	1,143,500	1,177,800	1,213,100	1,249,500	1,249,500	1,249,500	1,249,500	1,249,500	1,249,500	1,249,500	3% CPI
PRCS Capital Fund Subsidy	-	602,370	538,885	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	0%
Convention Ctr, RCVB, Sprt Comm	5,269,913	4,879,601	4,879,651	4,922,600	4,567,500	4,612,900	4,659,900	4,659,900	4,659,900	4,659,900	4,659,900	4,659,900	4,659,900	1% CPI
Fox, Box & Muni Auditorium Subsidy	3,120,639	3,401,183	3,434,781	3,455,200	3,318,900	3,311,500	3,332,500	3,332,500	3,332,500	3,332,500	3,332,500	3,332,500	3,332,500	1% CPI
Other Charges & Operating Transfers	4,808,198	-	189,046	190,900	192,800	194,700	196,600	196,600	196,600	196,600	196,600	196,600	196,600	1% CPI
<b>Total Expenditures/Transfers Out</b>	<b>\$ 262,932,797</b>	<b>\$ 269,934,151</b>	<b>\$ 280,372,427</b>	<b>\$ 293,915,400</b>	<b>\$ 302,077,500</b>	<b>\$ 312,094,900</b>	<b>\$ 309,802,400</b>	<b>\$ 309,802,400</b>	<b>\$ 309,802,400</b>	<b>\$ 309,802,400</b>	<b>\$ 309,802,400</b>	<b>\$ 309,802,400</b>	<b>\$ 309,802,400</b>	
<b>Surplus/(Deficit) (revenue - expenditures)</b>	<b>\$ 17,700,080</b>	<b>\$ 1,236,066</b>	<b>\$ (1,236,012)</b>	<b>\$ (17,157,200)</b>	<b>\$ (22,110,400)</b>	<b>\$ (27,417,900)</b>	<b>\$ (33,118,100)</b>	<b>\$ (33,118,100)</b>	<b>\$ (33,118,100)</b>	<b>\$ (33,118,100)</b>	<b>\$ (33,118,100)</b>	<b>\$ (33,118,100)</b>	<b>\$ (33,118,100)</b>	
<b>Ending General Fund Reserve</b>	<b>\$ 59,197,900</b>	<b>\$ 60,433,966</b>	<b>\$ 59,197,954</b>	<b>\$ 42,040,754</b>	<b>\$ 19,930,354</b>	<b>\$ 19,930,354</b>	<b>\$ 19,930,354</b>	<b>\$ 19,930,354</b>	<b>\$ 19,930,354</b>	<b>\$ 19,930,354</b>	<b>\$ 19,930,354</b>	<b>\$ 19,930,354</b>	<b>\$ (7,487,546)</b>	<b>\$ (40,605,646)</b>

**Notes:**

Revenues were projected using a 1% growth factor in most categories.

Taxes and development are heavily dependent on the state of the economy, therefore utilizing 1% growth is a prudent and conservative approach.

Transient Occupancy Tax was projected with a 3% increase because of 3 new hotels being built in the City.

General Fund Transfer was projected at a 4% rate because of the rate increases for Water and Electric Utilities approved by the City Council.

Personnel costs incorporate the Partnership Compensation Model through 2021 (1/2 of Year 3) and future potential merit increases.

UAL projections are based on the Actuarial conducted for the City by Bartel & Associates; subject to change based on CalPERS annual actuarial and market performance

Other operating costs were projected off of the Consumer Price Index (CPI)

ChargesTo/From consist mostly of cost allocations to other funds for services provided under general administration.



**CITY OF RIVERSIDE**  
**MEASURE Z FUND APPROVED FIVE YEAR SPENDING PLAN**

Items highlighted in yellow are debt service payments

	Year 1	Year 2	Year 3	Year 4	Year 5
Description	FY 2016/17 Actual	FY 2017/18 Actual	FY 2018/19 Projected	FY 2020 Projected	FY 2021 Projected
<b>REVENUES</b>					
Sales Tax	\$ 12,606,428	\$ 56,222,806	\$ 58,000,000	\$ 59,000,000	\$ 59,590,000
Interest	-	27,592	200,000	100,000	100,000
<b>Total Revenues</b>	<b>\$ 12,606,428</b>	<b>\$ 56,250,398</b>	<b>\$ 58,200,000</b>	<b>\$ 59,100,000</b>	<b>\$ 59,690,000</b>
<b>EXPENDITURES</b>					
<b>Funding Programs</b>					
20% General Fund Reserve	\$ 5,549,224	\$ 15,000,000	\$ -	\$ -	\$ -
Payoff \$32 million Pension Obligation Bond	-	1,706,290	1,673,554	1,674,490	1,674,489
Funding for Workers Comp & General Liability	-	2,500,000	2,500,000	-	-
Measure Z Spending Contingency	-	-	2,000,000	2,000,000	2,000,000
Funding Gap - Existing Services	3,939,526	5,482,007	13,238,623	18,266,026	11,734,300
<b>Funding Programs Subtotal</b>	<b>\$ 9,488,750</b>	<b>\$ 24,688,297</b>	<b>\$ 19,412,177</b>	<b>\$ 21,940,516</b>	<b>\$ 15,408,789</b>
<b>Facilities</b>					
New Downtown Main Library	\$ 8,479	\$ 2,188,751	\$ 2,204,500	\$ 3,819,500	\$ 3,816,825
New Downtown Main Library - Archives	-	1,000,000	1,000,000	1,300,000	-
Eastside Library Site Selection	-	100,000	-	-	-
New Police Headquarters	-	-	-	2,132,000	3,652,000
Museum Expansion and Rehab	-	-	99,220	-	807,550
Downtown Parking Garage	-	-	-	-	807,550
<b>Facilities Subtotal</b>	<b>\$ 8,479</b>	<b>\$ 3,288,751</b>	<b>\$ 3,303,720</b>	<b>\$ 7,251,500</b>	<b>\$ 9,083,925</b>
<b>Personnel (ongoing)</b>					
Sworn Police Positions (17)	\$ -	\$ 2,671,321	\$ 5,672,185	\$ 8,068,849	\$ 9,662,335
Public Safety Non-Sworn Positions & Recruitment	-	450,834	1,076,026	1,148,157	1,203,364
Police Officer Lateral Hire Incentives & Recruitment	-	-	344,360	344,360	344,360
Dispatchers	-	254,112	398,661	644,859	1,024,673
Reinstatement of Fire Squad	448,496	838,477	843,730	942,565	1,043,233
Reinstatement of Captains (Training and Arson)	1,504	522,192	364,762	385,486	399,188
Reinstatement of Battalion Chief	-	355,402	262,693	276,296	287,301
Fleet Mechanics for Police Department (2)	-	179,543	198,177	218,153	227,692
Fleet Mechanics for Fire Department (2)	-	181,062	207,017	228,155	241,183
Principal Analyst - City Manager's Office	-	108,724	144,623	161,100	177,241
Ward Action Team - Deputy City Attorney II	21,907	173,578	257,082	282,065	303,921
Ward Action Team - City Manager's Office	-	-	129,046	142,883	155,001
4-Person Staffing on Fire Trucks	-	-	263,821	1,069,497	1,122,355
<b>Personnel Subtotal</b>	<b>\$ 471,907</b>	<b>\$ 5,735,244</b>	<b>\$ 10,162,183</b>	<b>\$ 13,912,425</b>	<b>\$ 16,191,847</b>
<b>Capital Equipment</b>					
PD Vehicle Replacement & Maintenance Plan	\$ -	\$ 2,147,576	\$ 2,055,119	\$ 2,096,221	\$ 2,138,146
Police Fixed Wing Aircraft	-	382,870	-	-	-
Refurbish PD Vehicle (Pilot Program)	-	50,000	-	-	-
Fire Vehicle Replacement and Maintenance Plan	-	823,208	1,967,578	3,364,539	3,725,105
Fleet Facility Capital Repairs Needed	-	100,000	-	-	-
General Plan Update (Includes Zoning Code Changes)	-	2,000,000	1,500,000	1,500,000	-
Fire Equipment and One-Time Operating Needs	-	-	250,000	-	-
Fire Radios	-	-	2,500,000	-	-
Arlington Youth Innovation Center	-	-	600,000	-	-
<b>Capital Equipment Subtotal</b>	<b>\$ -</b>	<b>\$ 5,503,654</b>	<b>\$ 8,872,697</b>	<b>\$ 6,960,760</b>	<b>\$ 5,863,251</b>
<b>Operating Programs</b>					
Homeless Services & Engagement Team	\$ -	\$ 500,000	\$ 3,951,126	\$ 500,000	\$ 500,000
Budget Engagement Commission Support	4,311	10,280	27,000	27,000	27,000
Deferred Maintenance (Existing Facilities)	-	1,000,000	1,000,000	1,000,000	1,000,000
Maximize Roads/Streets (Pavement Condition Index)	-	2,875,000	7,875,000	4,375,000	4,375,000
Tree Trimming	-	1,023,600	1,000,000	1,000,000	1,000,000
Recreation - Summer Pools	-	-	50,000	50,000	-
Technology Improvements	-	2,000,000	2,000,000	2,000,000	2,000,000
Library Security Guards	-	-	-	122,000	125,660
<b>Operating Programs Subtotal</b>	<b>\$ 4,311</b>	<b>\$ 7,408,880</b>	<b>\$ 15,903,126</b>	<b>\$ 9,074,000</b>	<b>\$ 9,027,660</b>
<b>Total Expenditures</b>	<b>\$ 9,973,447</b>	<b>\$ 46,624,826</b>	<b>\$ 57,653,903</b>	<b>\$ 59,139,201</b>	<b>\$ 55,575,472</b>
<b>Surplus/(Deficit) (revenues - expenditures)</b>	<b>\$ 2,632,981</b>	<b>\$ 9,625,572</b>	<b>\$ 546,097</b>	<b>\$ (39,201)</b>	<b>\$ 4,114,528</b>
<b>Reserve Policy</b>	-	-	5,000,000	-	-
<b>Ending Balance</b>	<b>\$ 2,632,981</b>	<b>\$ 12,258,553</b>	<b>\$ 7,804,650</b>	<b>\$ 7,765,449</b>	<b>\$ 11,879,977</b>

**ELECTRIC FUND FIVE-YEAR FINANCIAL PLAN**  
**JUNE 18, 2019**

	Actuals FY 2017/18	Estimated <sup>2</sup> FY 2018/19	Amended FY 2019/20	Projected FY 2020/21	Projected FY 2021/22	Projected FY 2022/23
<b>REVENUE</b>						
Retail Sales	\$ 306,656,507	\$ 310,197,000	\$ 321,960,000	\$ 333,948,000	\$ 346,849,000	\$ 360,895,000
Transmission Revenues	37,483,639	36,202,799	37,058,719	37,758,000	38,575,000	39,422,000
Other Operating Revenues	11,530,212	13,424,890	15,068,619	9,816,599	4,384,081	4,465,096
<b>Budget Adjustments</b>	-	-	<b>(3,309,000)</b>	<b>1,792,000</b>	<b>6,877,000</b>	<b>7,252,000</b>
Non-Operating Revenues	10,062,832	10,826,380	8,996,356	9,825,646	10,005,368	10,110,224
Capital Contributions	20,173,433	2,100,000	2,300,000	2,450,000	2,550,000	2,650,000
Public Benefits	8,859,539	8,999,894	9,302,790	9,518,000	9,885,000	10,286,000
Use of Bond Proceeds for Capital	-	25,309,000	27,586,000	29,996,000	31,570,000	36,428,000
<b>Total Revenues/Transfers In</b>	<b>\$ 394,766,162</b>	<b>\$ 407,059,963</b>	<b>\$ 418,963,484</b>	<b>\$ 435,104,245</b>	<b>\$ 450,695,449</b>	<b>\$ 471,508,320</b>
<b>EXPENSES</b>						
Personnel Costs	\$ 64,958,651	\$ 57,950,193	\$ 73,147,790	\$ 76,590,429	\$ 79,244,669	\$ 81,171,503
Power Supply	189,103,810	211,408,000	217,292,491	224,133,000	216,974,000	221,120,000
<b>Budget Adjustments</b>	-	-	<b>4,372,000</b>	<b>4,199,000</b>	<b>1,890,000</b>	<b>1,222,000</b>
Operating and Maintenance	14,226,489	18,199,624	21,418,347	23,571,080	23,884,544	25,645,035
<b>Budget Adjustments</b>	-	-	<b>2,815,875</b>	-	-	-
Capital Outlay	28,371,644	39,391,745	34,651,602	33,950,879	35,717,438	41,132,978
<b>Budget Adjustments</b>	-	-	<b>82,678</b>	<b>(82,678)</b>	-	-
Debt Service	51,315,962	44,587,816	46,645,101	44,491,280	46,512,272	50,948,749
General Fund Transfer	40,072,600	39,886,400	40,200,700	41,648,000	43,117,500	44,700,000
Public Benefit Program	7,833,339	6,305,000	15,649,331	9,518,000	9,885,000	10,286,000
<b>Budget Adjustments</b>	-	-	<b>(4,253)</b>	-	-	-
<b>Sub-Total Expenditures/Transfers Out</b>	<b>\$ 395,882,495</b>	<b>\$ 417,728,778</b>	<b>\$ 456,271,662</b>	<b>\$ 458,018,990</b>	<b>\$ 457,225,423</b>	<b>\$ 476,226,265</b>
<b>Budget Adjustments - Cost Allocation Plan</b>	-	-	<b>323,274</b>	-	-	-
<b>Total Expenditures/Transfers Out</b>	<b>\$ 395,882,495</b>	<b>\$ 417,728,778</b>	<b>\$ 456,594,936</b>	<b>\$ 458,018,990</b>	<b>\$ 457,225,423</b>	<b>\$ 476,226,265</b>
<b>Five-Year Financial Plan Surplus/(Deficit)</b>	<b>\$ (1,116,333)</b>	<b>\$ (10,668,815)</b>	<b>\$ (37,631,452)</b>	<b>\$ (22,914,745)</b>	<b>\$ (6,529,974)</b>	<b>\$ (4,717,945)</b>
<b>WORKING CAPITAL</b>						
Beginning Electric Work Capital	\$ 187,081,209	\$ 185,964,876	\$ 175,296,061	\$ 137,664,609	\$ 114,749,864	\$ 108,219,890
Use of Cash Reserves	(1,116,333)	(10,668,815)	(37,631,452)	(22,914,745)	(6,529,974)	(4,717,945)
Ending Electric Working Capital	\$ 185,964,876	\$ 175,296,061	\$ 137,664,609	\$ 114,749,864	\$ 108,219,890	\$ 103,501,945

**WATER FUND FIVE-YEAR FINANCIAL PLAN**  
**JUNE 18, 2019**

	Actuals FY 2017/18	Estimated <sup>2</sup> FY 2018/19	Amended FY 2019/20	Projected FY 2020/21	Projected FY 2021/22	Projected FY 2022/23
<b>REVENUE</b>						
Retail Sales	\$ 58,345,179	\$ 59,393,000	\$ 65,589,000	\$ 68,841,000	\$ 72,249,000	\$ 76,198,000
Water Wholesale and Conveyance Revenues	5,766,739	5,220,000	7,298,000	7,424,000	7,552,000	7,683,000
Other Operating Revenues	2,104,126	1,791,303	1,791,303	1,791,303	1,791,303	1,791,303
Non-Operating Revenues	3,229,540	3,939,000	3,982,400	4,200,580	4,527,680	4,891,921
Capital Contributions	3,906,972	2,050,000	2,050,000	2,000,000	2,000,000	2,000,000
Water Conservation Surcharge	886,394	953,822	995,783	1,033,000	1,084,000	1,143,000
Use of Bond Proceeds for Capital	-	13,303,000	12,899,000	26,853,000	18,891,000	24,965,000
Use of Bond Proceeds	-	-	5,098,000	(5,913,000)	(2,901,000)	(1,750,000)
Use of Equipment Lease Proceeds	-	2,001,000	-	-	-	-
<b>Total Revenues/Transfers In</b>	<b>\$ 74,238,950</b>	<b>\$ 88,651,125</b>	<b>\$ 99,703,486</b>	<b>\$ 106,229,883</b>	<b>\$ 105,193,983</b>	<b>\$ 116,922,224</b>
<b>EXPENSES</b>						
Personnel Costs	\$ 23,549,379	\$ 21,408,100	\$ 23,840,048	\$ 24,888,941	\$ 25,776,193	\$ 26,368,232
Water System Operations	20,625,129	24,329,947	22,827,841	24,018,936	24,686,308	25,693,985
Budget Adjustments	-	-	2,129,968	750,000	750,000	750,000
Capital Outlay	27,990,911	21,342,000	18,903,354	33,884,968	23,652,419	30,089,738
Budget Adjustments	-	-	6,419,420	(3,268,563)	(2,150,857)	(1,000,000)
Debt Service	15,468,341	18,116,792	19,846,914	19,283,332	20,842,645	23,773,016
Budget Adjustments	-	-	(400,000)	(680,000)	(680,000)	(680,000)
General Fund Transfer	6,173,100	6,584,300	7,025,300	7,372,300	7,744,800	8,126,700
Budget Adjustments	-	-	(332,300)	-	-	-
Water Conservation Program	914,793	745,000	1,743,450	1,033,000	1,084,000	1,143,000
Budget Adjustments	-	-	13,000	-	-	-
<b>Sub-Total Expenditures/Transfers Out</b>	<b>\$ 94,721,653</b>	<b>\$ 92,526,139</b>	<b>\$ 102,016,995</b>	<b>\$ 107,282,914</b>	<b>\$ 101,705,508</b>	<b>\$ 114,264,671</b>
Budget Adjustments - Cost Allocation Plan	-	-	32,796	-	-	-
<b>Total Expenditures/Transfers Out</b>	<b>\$ 94,721,653</b>	<b>\$ 92,526,139</b>	<b>\$ 102,049,791</b>	<b>\$ 107,282,914</b>	<b>\$ 101,705,508</b>	<b>\$ 114,264,671</b>
<b>Five-Year Financial Plan Surplus/(Deficit)</b>	<b>\$ (20,482,703)</b>	<b>\$ (3,875,014)</b>	<b>\$ (2,346,305)</b>	<b>\$ (1,053,031)</b>	<b>\$ 3,488,475</b>	<b>\$ 2,657,553</b>
<b>WORKING CAPITAL</b>						
Beginning Water Work Capital	\$ 53,396,751	\$ 32,914,048	\$ 29,039,034	\$ 26,692,729	\$ 25,639,698	\$ 29,128,173
Five-Year Financial Plan Surplus	-	-	-	-	3,488,475	2,657,553
Use of Cash Reserves	(20,482,703)	(3,875,014)	(2,346,305)	(1,053,031)	-	-
Ending Water Working Capital	\$ 32,914,048	\$ 29,039,034	\$ 26,692,729	\$ 25,639,698	\$ 29,128,173	\$ 31,785,726

**REFUSE FUND FIVE-YEAR FINANCIAL PLAN**  
**JUNE 18, 2019**

	Actuals FY 2017/18	Projected FY 2018/19 <sup>(1)</sup>	Amended FY 2019/20	Projected FY 2020/21	Projected FY 2021/22	Projected FY 2022/23
<b>REVENUE</b>						
User Fees	\$ 21,696,861	\$ 21,383,857	\$ 21,383,857	\$ 21,383,857	\$ 21,383,857	\$ 21,383,857
<b>Budget Adjustments</b>	-	498,000	2,527,510	2,527,510	2,527,510	2,527,510
Street Sweeping Fines	1,339,183	1,207,200	1,250,000	1,293,750	1,339,031	1,385,897
Miscellaneous Revenues	1,191,983	462,578	462,578	462,578	462,578	462,578
<b>Budget Adjustments</b>	-	-	(181,980)	(181,980)	(181,980)	(181,980)
<b>Total Revenues/Transfers In</b>	<b>\$ 24,228,027</b>	<b>\$ 23,551,635</b>	<b>\$ 25,441,965</b>	<b>\$ 25,485,715</b>	<b>\$ 25,530,996</b>	<b>\$ 25,577,862</b>
<b>EXPENSES</b>						
Personnel Costs	\$ 5,750,750	\$ 5,768,981	\$ 6,193,369	\$ 6,437,802	\$ 6,652,052	\$ 6,829,316
Non-Personnel Costs	8,052,532	8,532,906	8,700,586	8,807,768	8,891,301	8,970,896
<b>Budget Adjustments</b>	-	-	581,778	593,414	605,282	617,387
Special Projects	5,085,765	4,672,890	4,758,753	4,849,927	4,942,953	5,037,864
Equipment Outlay	736,417	1,434,000	1,434,000	1,434,000	1,434,000	1,434,000
Debt Service	241,018	198,931	167,402	157,385	157,384	157,305
Capital Outlay	-	36,551	32,216	11,331	-	-
<b>Budget Adjustments</b>	-	-	11,331	-	-	-
Allocated Costs, Utilization Charges and Operating Transfers	3,561,498	4,587,772	4,905,550	5,128,492	5,372,151	5,527,069
<b>Budget Adjustments</b>	-	-	30,386	-	-	-
<b>Total Expenditures/Transfers Out</b>	<b>\$ 23,427,980</b>	<b>\$ 25,232,031</b>	<b>\$ 26,815,371</b>	<b>\$ 27,420,119</b>	<b>\$ 28,055,123</b>	<b>\$ 28,573,837</b>
<b>Five-Year Financial Plan Surplus/(Deficit)</b>	<b>\$ 800,047</b>	<b>\$ (1,680,396)</b>	<b>\$ (1,373,406)</b>	<b>\$ (1,934,404)</b>	<b>\$ (2,524,127)</b>	<b>\$ (2,995,975)</b>
<b>WORKING CAPITAL</b>						
Beginning Refuse Work Capital	\$ 6,782,358	\$ 7,582,405	\$ 5,902,009	\$ 4,528,603	\$ 2,594,199	\$ 70,073
Increase (Decrease) in Cash Reserves	800,047	(1,680,396)	(1,373,406)	(1,934,404)	(2,524,127)	(2,995,975)
Ending Refuse Working Capital	\$ 7,582,405	\$ 5,902,009	\$ 4,528,603	\$ 2,594,199	\$ 70,073	\$ (2,925,903)

**SEWER FUND FIVE-YEAR FINANCIAL PLAN  
JUNE 18, 2019**

	Actuals FY 2017/18	Projected FY 2018/19 <sup>(1)</sup>	Amended FY 2019/20	Projected FY 2020/21	Projected FY 2021/22	Projected FY 2022/23
<b>REVENUE</b>						
User Fees	\$ 59,782,192	\$ 59,546,107	\$ 60,082,022	\$ 60,622,761	\$ 61,168,364	\$ 61,718,880
Budget Adjustments	-	-	857,338	865,054	872,840	880,695
Miscellaneous Revenues	8,011,214	7,301,198	7,470,078	7,627,818	7,751,942	7,793,039
Budget Adjustments	-	-	30,000	30,000	30,000	30,000
<b>Total Revenues/Transfers In</b>	<b>\$ 67,793,406</b>	<b>\$ 66,847,305</b>	<b>\$ 68,439,438</b>	<b>\$ 69,145,633</b>	<b>\$ 69,823,146</b>	<b>\$ 70,422,614</b>
<b>EXPENSES</b>						
Personnel Costs	\$ 13,848,351	\$ 14,307,146	\$ 15,368,292	\$ 16,047,117	\$ 16,549,994	\$ 16,912,754
Budget Adjustments	-	-	108,755	113,105	116,611	119,177
Non-Personnel Costs	13,842,200	15,692,841	14,576,591	14,751,885	15,212,803	15,670,321
Budget Adjustments	-	2,500,000	(1,863)	-	-	-
Special Projects	1,804,281	2,050,549	2,098,963	2,341,437	2,395,223	2,450,353
Equipment Outlay	449,857	1,361,500	1,211,500	1,063,950	1,090,549	1,117,813
Capital Outlay	14,139,446	2,021,761	764,343	3,020,696	-	-
Budget Adjustments	-	-	20,696	-	-	-
Debt Service	18,614,161	33,665,119	33,092,534	29,070,625	28,718,406	28,714,091
Budget Adjustments	-	-	(6,023,938)	(2,747,655)	(2,747,602)	(2,754,740)
Allocated Costs, Utilization Charges and Operating Transfers	3,414,695	5,104,028	4,442,932	4,789,954	4,999,301	5,123,502
Budget Adjustments	-	-	(669,494)	(750,000)	(750,000)	(750,000)
<b>Total Expenditures/Transfers Out</b>	<b>\$ 66,112,991</b>	<b>\$ 76,702,944</b>	<b>\$ 64,989,311</b>	<b>\$ 67,701,114</b>	<b>\$ 65,585,285</b>	<b>\$ 66,603,271</b>
<b>Five-Year Financial Plan Surplus/(Deficit)</b>	<b>\$ 1,680,415</b>	<b>\$ (9,855,639)</b>	<b>\$ 3,450,127</b>	<b>\$ 1,444,519</b>	<b>\$ 4,237,860</b>	<b>\$ 3,819,343</b>
<b>WORKING CAPITAL</b>						
Beginning Sewer Work Capital	\$ 25,868,713	\$ 27,549,128	\$ 17,693,489	\$ 21,143,616	\$ 22,588,135	\$ 26,825,995
Five-Year Financial Plan Surplus	1,680,415	-	3,450,127	1,444,519	4,237,860	3,819,343
Use of Cash Reserves	-	(9,855,639)	-	-	-	-
<b>Ending Sewer Working Capital</b>	<b>\$ 27,549,128</b>	<b>\$ 17,693,489</b>	<b>\$ 21,143,616</b>	<b>\$ 22,588,135</b>	<b>\$ 26,825,995</b>	<b>\$ 30,645,338</b>

**PUBLIC PARKING FUND FIVE-YEAR FINANCIAL PLAN -  
JUNE 18, 2019**

	Actuals FY 2017/18	Projected FY 2018/19 <sup>(1)</sup>	Amended FY 2019/20	Projected FY 2020/21	Projected FY 2021/22	Projected FY 2022/23
<b>REVENUES / TRANSFERS IN</b>						
User Fees	\$ 7,164,235	\$ 6,526,021	\$ 6,646,218	\$ 6,778,992	\$ 6,914,421	\$ 7,052,562
Budget Adjustments	-	(762,000)	364,593	371,885	379,323	386,909
Miscellaneous Revenues	4,638	3,000	3,000	3,000	3,000	3,000
<b>Total Revenues/Transfers In</b>	<b>\$ 7,168,873</b>	<b>\$ 5,767,021</b>	<b>\$ 7,013,811</b>	<b>\$ 7,153,877</b>	<b>\$ 7,296,744</b>	<b>\$ 7,442,471</b>
<b>EXPENDITURES / TRANSFERS OUT</b>						
Personnel Costs	\$ 1,100,673	\$ 1,434,139	\$ 1,552,275	\$ 1,620,240	\$ 1,667,941	\$ 1,696,898
Non-Personnel Costs	3,508,403	4,008,105	3,863,476	3,960,776	4,068,044	4,176,198
Budget Adjustments	-	-	(31,147)	(31,770)	(32,628)	(33,476)
Minor Capital	-	-	-	-	-	-
Debt Service	1,898,204	1,714,397	1,705,654	2,492,892	3,217,796	3,218,286
Allocated Costs, Utilization Charges and Operating Transfers	(232,463)	(285,204)	(287,708)	(1,116,723)	(1,859,453)	(1,889,882)
Budget Adjustments	-	-	7,979	-	-	-
<b>Total Expenditures/Transfers Out</b>	<b>\$ 6,274,817</b>	<b>\$ 6,871,437</b>	<b>\$ 6,810,529</b>	<b>\$ 6,925,415</b>	<b>\$ 7,061,700</b>	<b>\$ 7,168,024</b>
<b>Five-Year Financial Plan Surplus/(Deficit)</b>	<b>\$ 894,056</b>	<b>\$ (1,104,416)</b>	<b>\$ 203,282</b>	<b>\$ 228,462</b>	<b>\$ 235,043</b>	<b>\$ 274,447</b>
<b>WORKING CAPITAL</b>						
Beginning Public Parking Work Capital	\$ (547,732)	\$ 346,324	\$ (758,092)	\$ (554,810)	\$ (326,348)	\$ (91,305)
Increase (Decrease) in Cash Reserves	894,056	(1,104,416)	203,282	228,462	235,043	274,447
Ending Public Parking Working Capital	\$ 346,324	\$ (758,092)	\$ (554,810)	\$ (326,348)	\$ (91,305)	\$ 183,142