



City Manager's Proposed  
FY 2019-2020 Operating and Capital Budgets  
Presented April 23, 2019



CITY OF  
**FOLSOM**

# Appropriations by Fund



CITY OF  
**FOLSOM**

	<u>FY19 Appropriated</u>	<u>FY20 Proposed</u>
• <b>General Fund</b>	<b>\$ 89,377,187</b>	<b>\$ 91,367,726</b>
• <b>Enterprise Fund</b>	<b>\$ 40,242,687</b>	<b>\$ 42,345,251</b>
• <b>Special Revenue Fund</b>	<b>\$ 12,848,339</b>	<b>\$ 10,355,153</b>
• <b>Debt Service Funds</b>	<b>\$ 15,087,273</b>	<b>\$ 13,446,858</b>
• <b>Capital Project Funds</b>	<b>\$ 9,578,474</b>	<b>\$ 13,447,129</b>
• <b>Internal Service Funds</b>	<b>\$ 20,852,274</b>	<b>\$ 19,151,171</b>
• <b>Fiduciary Funds</b>	<b><u>\$ 18,142,832</u></b>	<b><u>\$ 19,327,933</u></b>
• <b>Total</b>	<b>\$206,129,066</b>	<b>\$209,441,221</b>

# General Fund Summary



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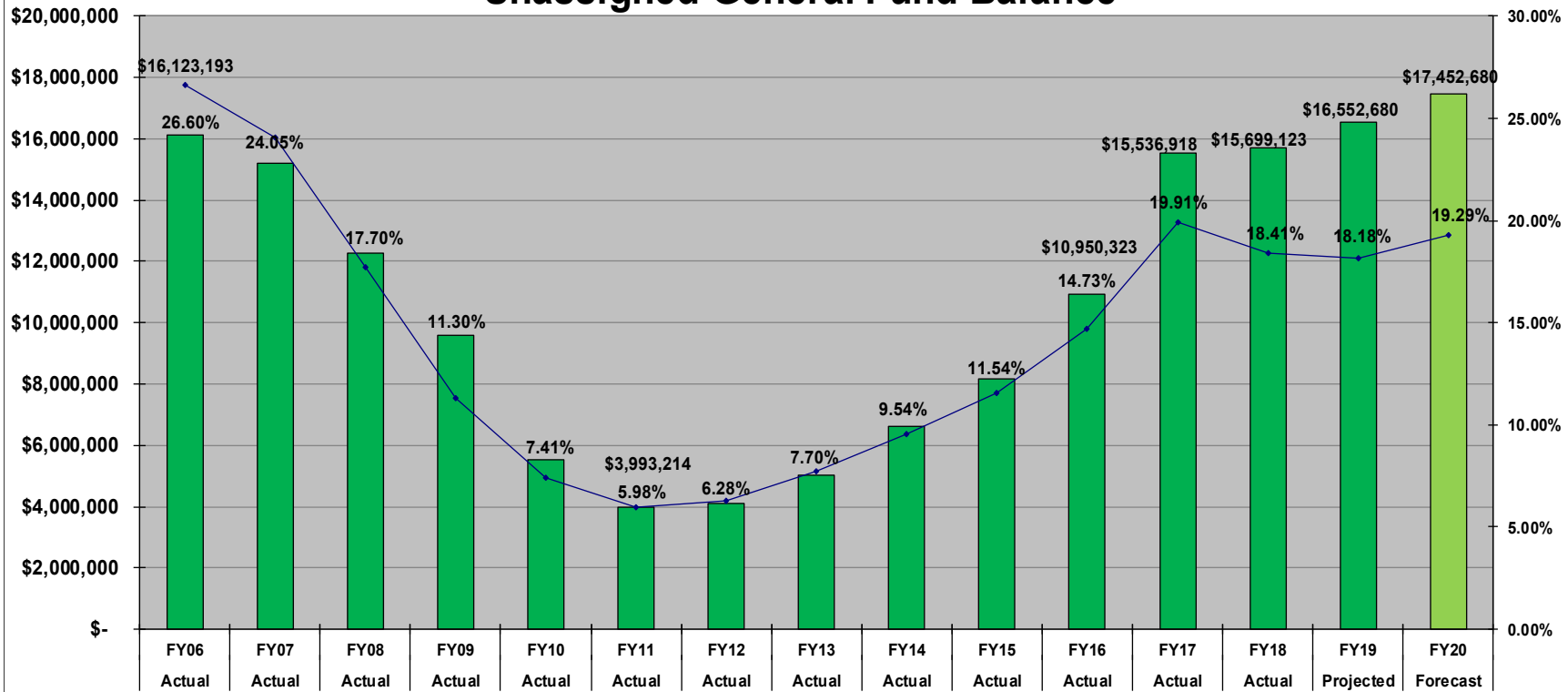
	<b>Actual FY17-18</b>	<b>Projected FY18-19</b>	<b>Proposed FY19-20</b>
• <b>Revenue</b>	<b>\$86,107,564</b>	<b>\$91,887,859</b>	<b>\$91,367,726</b>
• <b>Expenditures</b>	<b><u>\$85,284,054</u></b>	<b><u>\$91,034,303</u></b>	<b><u>\$90,467,726</u></b>
• <b>Surplus/(Deficit)</b>	<b>\$ 823,510</b>	<b>\$ 853,557</b>	<b>\$ 900,000</b>
• <b>Unassigned Fund Balance</b>	<b>\$15,699,123</b>	<b>\$16,552,680</b>	<b>\$17,452,680</b>
• <b>% of Expenditures</b>	<b>18.41%</b>	<b>18.18%</b>	<b>19.29%</b>

# Undesignated General Fund Balance



CITY OF FOLSOM

## Unassigned General Fund Balance



# General Fund Revenues



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Property Tax  
Other Taxes  
Sales and Use  
Transient (TOT)  
Real Prop Transfer

## General Fund Revenue Projections

Licenses & Permits  
Intergovernmental  
Charges for Services  
Fines & Forfeitures  
Interest  
Misc  
Transfer In from other Funds

# Gen Fund Revenue



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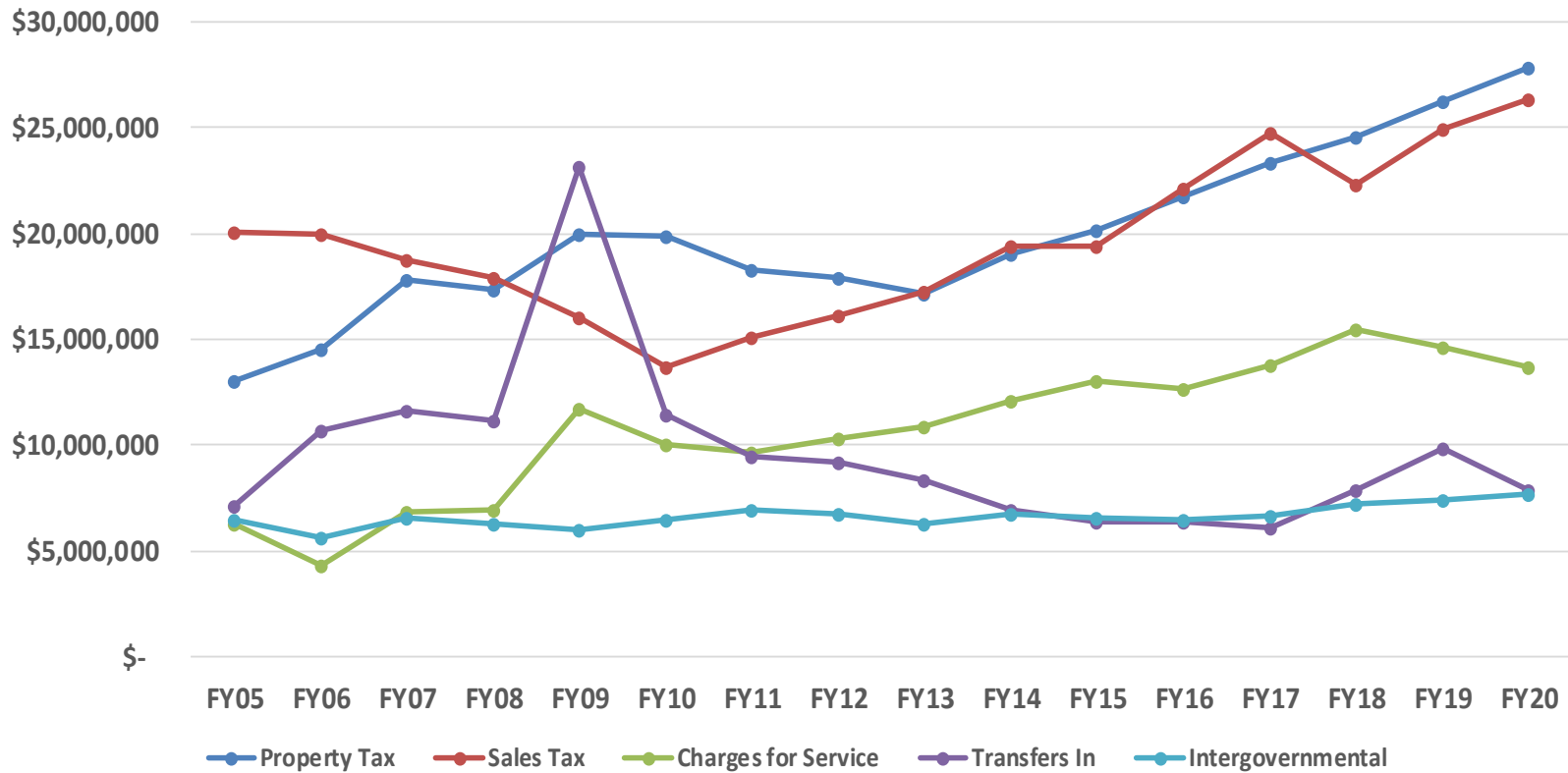
	<u>Projected FY19</u>	<u>Proposed FY20</u>	
Property Tax	\$ 26,249,552	\$ 27,851,631	6.1%
Sales Tax	\$ 24,970,206	\$ 26,349,287	5.5%
Transient Occupancy Tax	\$ 2,307,669	\$ 2,346,299	1.7%
Charges for Svs	\$ 14,606,220	\$ 13,665,555	- 6.5%
Intergovernmental	\$ 7,457,339	\$ 7,723,869	3.8%
Transfers In	\$ 9,821,583	\$ 7,845,974	- 20.1%
Licenses & Permits	\$ 2,915,617	\$ 2,119,000	- 27.3%
All Other	<u>\$ 3,559,673</u>	<u>\$ 3,466,111</u>	<u>- 2.6%</u>
Total Revenue:	\$ 91,887,859	\$ 91,367,726	- 0.6%

# Tax and Non-Tax Revenue



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## Revenues by Type



# Property Tax



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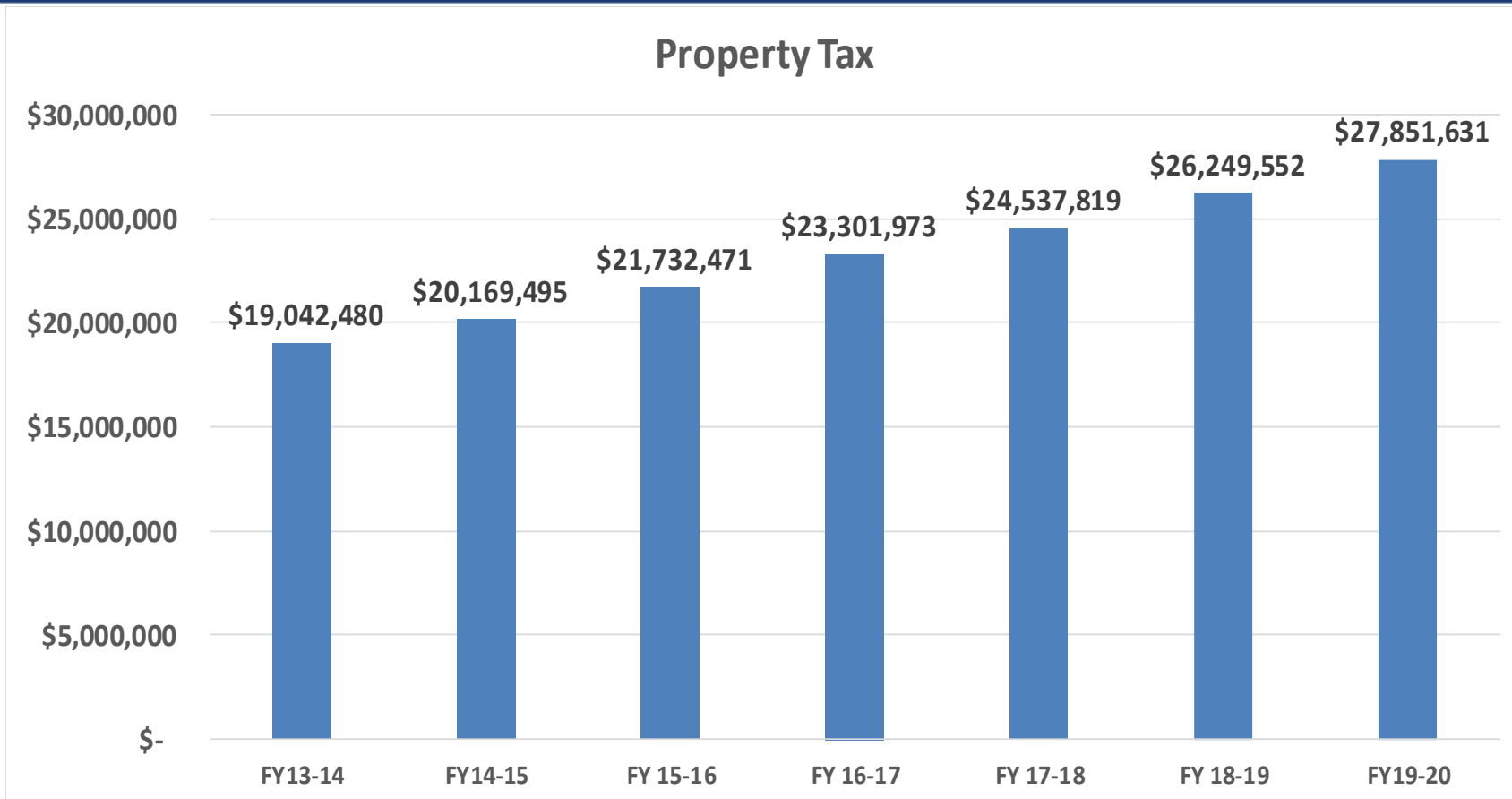
	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>
Assessed Value	\$12,485,514,946	\$13,388,856,000	\$14,225,140,500
City Tax Rate	<u>.0019924</u>	<u>.0020000</u>	<u>.0020000</u>
Gross Sec Prop Tax	\$ 24,876,552	\$ 26,777,712	\$28,450,281
Tax Sharing	\$ (2,244,134)	\$ (2,372,652)	\$ (2,450,000)
Unsecured Prop Tax	\$ 835,869	\$ 865,896	\$ 865,896
Delinquent Taxes	\$ 228,180	\$ 228,596	\$ 235,454
RDA Pass Thru	<u>\$ 841,352</u>	<u>\$ 750,000</u>	<u>\$ 750,000</u>
Total Property Tax	\$ 24,537,819	\$ 26,249,552	\$ 27,851,631
		+6.98%	+6.10%



# Property Tax



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# Sales Tax Projections



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	<b>Actual FY18</b>	<b>Projected FY 19</b>	<b>Proposed FY20</b>
<b>Point of Sale</b>	<b>\$ 19,947,601</b>	<b>\$ 21,032,852</b>	<b>\$ 22,241,953</b>
<b>State/Co Pool</b>	<b>\$ 3,198,720</b>	<b>\$ 3,323,027</b>	<b>\$ 3,447,334</b>
<b>Prop 172</b>	<b>\$ 548,506</b>	<b>\$ 614,327</b>	<b>\$ 660,000</b>
<b>Total</b>	<b>\$ 23,694,827</b>	<b>\$ 24,970,206 5.4%</b>	<b>\$ 26,349,287 5.5%</b>

# Sales Tax Projection



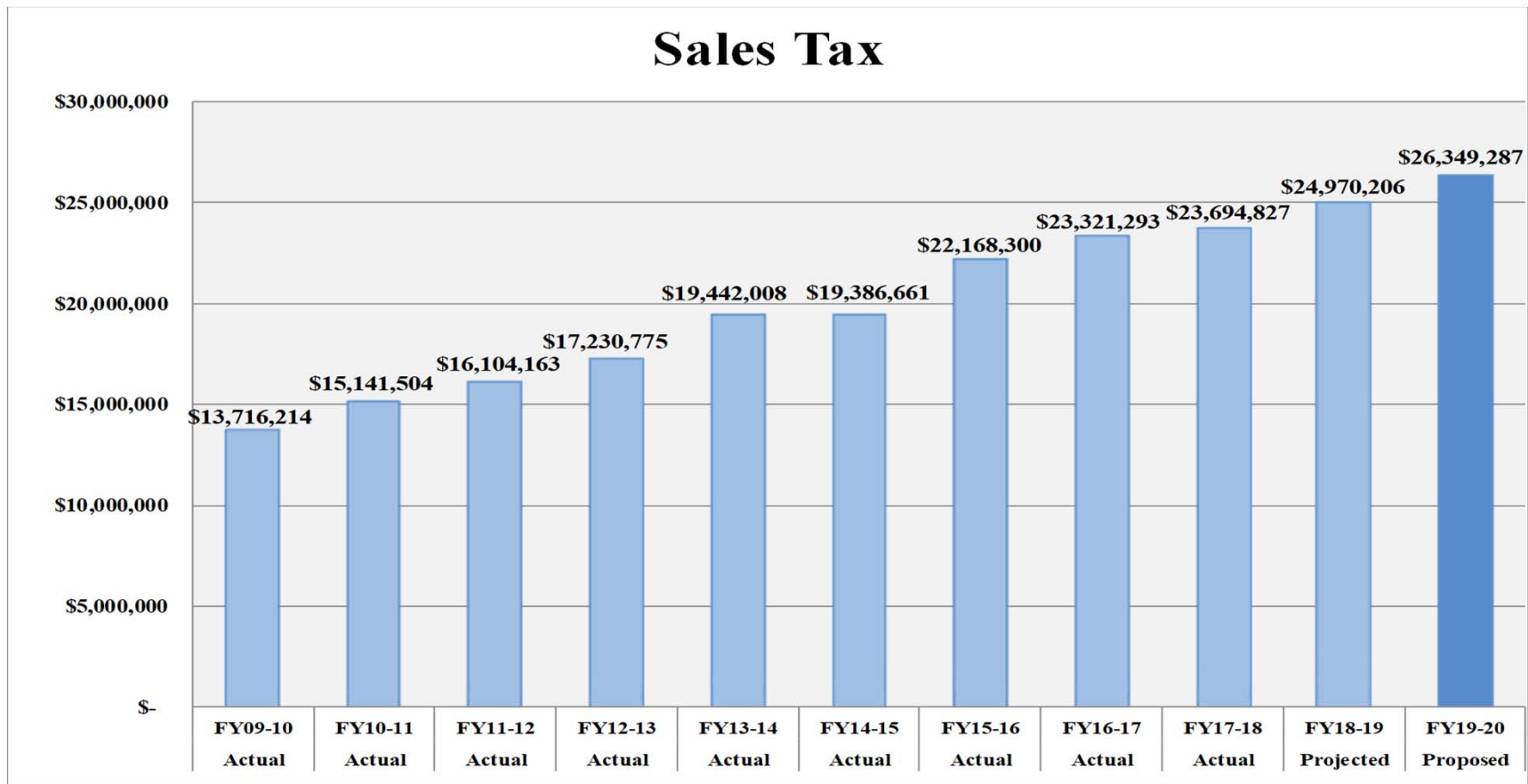
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	<u>Actual FY18</u>	<u>Projected FY 19</u>	<u>Proposed FY20</u>
<b>General Retail</b>	<b>\$ 7,653,514</b>	<b>\$ 8,126,055 6.2%</b>	<b>\$ 8,650,000 6.0%</b>
<b>Transportation</b>	<b>\$ 3,176,047</b>	<b>\$ 3,357,550 5.7%</b>	<b>\$ 3,527,338 5.1%</b>
<b>Food</b>	<b>\$ 5,808,893</b>	<b>\$ 6,012,204 3.5%</b>	<b>\$ 6,273,046 4.3%</b>
<b>Construction</b>	<b>\$ 1,250,894</b>	<b>\$ 1,368,265 9.4%</b>	<b>\$ 1,545,038 12.9%</b>
<b>Bus to Bus</b>	<b>\$ 1,804,152</b>	<b>\$ 1,927,278 6.8%</b>	<b>\$ 2,080,787 8.0%</b>
<b>Misc</b>	<b>\$ 254,101</b>	<b>\$ 241,500 -5.0%</b>	<b>\$ 230,500 -4.6%</b>
<b>Sub-Total</b>	<b>\$19,947,601</b>	<b>\$21,032,852 5.4%</b>	<b>\$22,241,953 5.7%</b>
<b>Prop 172</b>	<b>\$ 548,506</b>	<b>\$ 614,327</b>	<b>\$ 660,000</b>
<b>State &amp; Co Pool</b>	<b>\$ 3,198,720</b>	<b>\$ 3,323,027 3.9%</b>	<b>\$ 3,447,334 3.7%</b>
<b>Sales Tax</b>	<b>\$23,694,827</b>	<b>\$24,970,206 5.4%</b>	<b>\$26,349,287 5.5%</b>

# Sales Tax



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# Revenue – Charges, Licenses & Permits



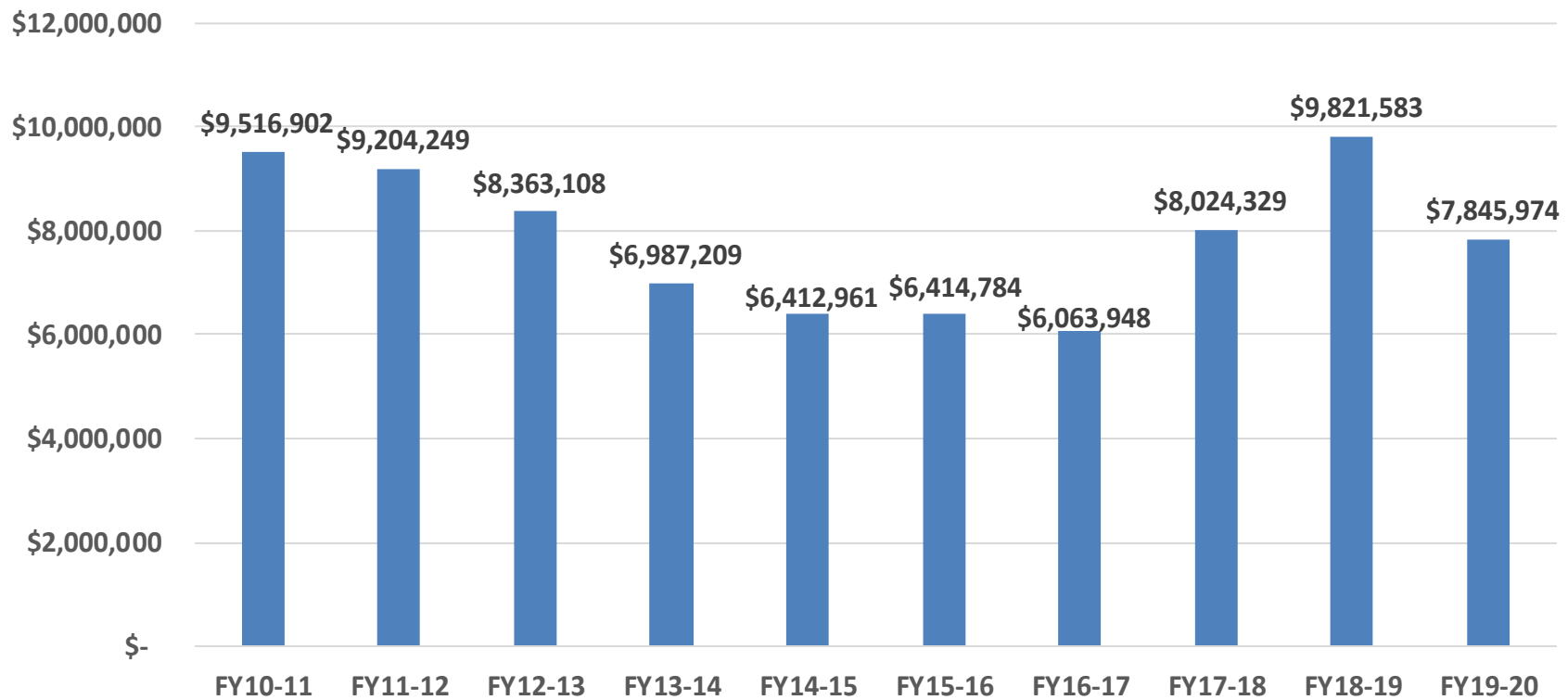
	<b>FY16-17</b>	<b>FY17-18</b>	<b>FY18-19</b>	<b>FY19-20</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Projected</u></b>	<b><u>Proposed</u></b>
Parks & Rec	\$4,942,501	\$4,932,539	\$5,171,800	\$5,293,900
Ambulance Fees	\$3,386,950	\$3,910,889	\$3,900,000	\$4,000,000
<b>Building Permits</b>	<b>\$1,215,167</b>	<b>\$1,757,983</b>	<b>\$2,000,000</b>	<b>\$1,300,000</b>
<b>Development Fees</b>	<b>\$3,392,026</b>	<b>\$4,871,056</b>	<b>\$4,527,861</b>	<b>\$3,543,505</b>
Public Works Fees	\$ 982,425	\$ 814,138	\$ 746,903	\$ 864,230
All Other	<b><u>\$2,194,801</u></b>	<b><u>\$2,097,270</u></b>	<b><u>\$1,096,324</u></b>	<b><u>\$ 780,920</u></b>
<b>Total:</b>	<b>\$16,113,870</b>	<b>\$18,383,875</b>	<b>\$17,442,888</b>	<b>\$15,782,555</b>

# Transfers In



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### Transfers In - General Fund



# General Fund Appropriations



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Salaries and Wages   Benefits   Operations & Maintenance   Debt Service   Capital Expenses

Police  
Fire  
Parks & Rec  
Lib  
Com Dev  
Public Works

City Council

City Manager  
City Attorney  
City Clerk  
HR  
OMB  
Non-Dept

## General Fund Proposed Appropriations

# Budget Principles and Priorities



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Principles are:

- ❖ Build and Maintain our fiscal sustainability
- ❖ Be Transparent to the Public
- ❖ Be Accountable for Results
- ❖ Be Responsive to the Community

Priorities are:

- Service Maintenance and Enhancements
- Invest in Technology
- Capital Investments
- Invest in the Future





# FY20 Expenditures by Category



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	<u>FY19 Projected</u>	<u>FY20 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
• <b>Salaries</b>	\$ 36,954,310	\$ 38,215,462	\$ 1,261,152	3.41%
• <b>Benefits</b>	\$ 27,914,092	\$ 30,265,704	\$ 2,351,612	8.42%
• <b>O &amp; M</b>	\$ 20,080,425	\$ 19,540,357	\$ ( 540,068)	- 7.17%
• <b>Outlay</b>	\$ 5,177,272	\$ 2,438,000	\$ ( 2,739,272)	-52.91%
• <b>Debt Serv</b>	<u>\$ 908,203</u>	<u>\$ 908,203</u>	<u>\$ 0</u>	<u>0.0%</u>
<b>Total:</b>	\$ 91,034,302	\$ 91,367,726	\$ 333,424	0.37%

# Salary Detail



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	<u>FY19 Approp</u>	<u>FY20 Prop</u>	<u>\$ Change</u>	<u>% Change</u>
• <b>Perm Salaries</b>	\$ 32,156,663	\$ 33,408,846	\$ 1,252,183	3.89%
• <b>Temp Wages</b>	\$ 2,290,010	\$ 2,399,040	\$ 109,030	4.76%
• <b>Overtime</b>	\$ 1,805,103	\$ 1,845,076	\$ 39,973	2.21%
• <b>Annual Leave</b>	\$ 568,966	\$ 443,429	\$ (125,537)	-22.06%
• <b>Allowances</b>	<u>\$ 133,568</u>	<u>\$ 119,070</u>	<u>\$ (14,498)</u>	<u>-10.85%</u>
<b>Total</b>	\$ 36,954,310	\$ 38,215,462	\$ 1,261,152	3.41%

# FY19-20 Budget - Staffing



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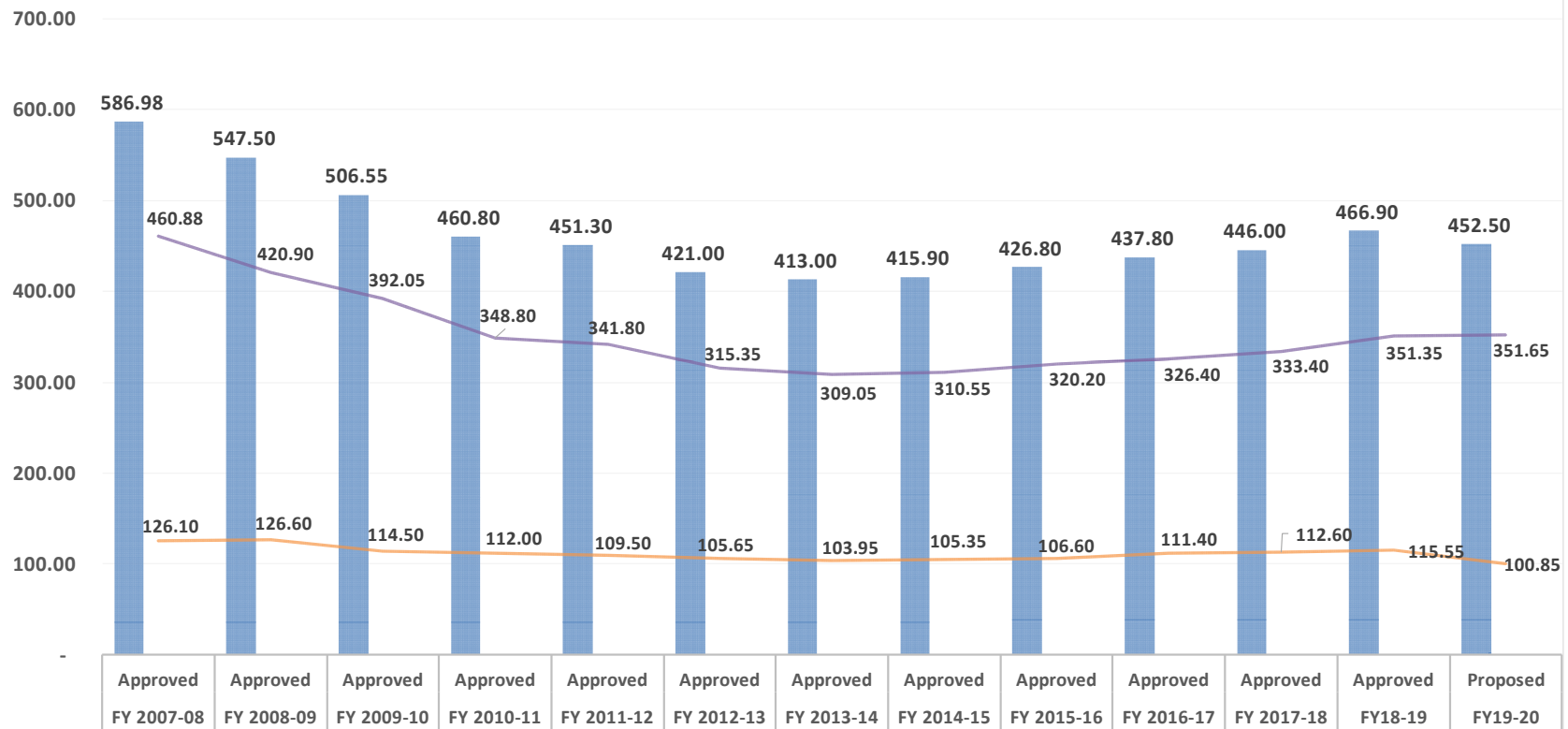
	<u>General Fund</u>	<u>Utilities</u>	<u>Solid Waste</u>	<u>Transit</u>	<u>Total</u>
<u>FY16-17</u>	326.40	52.50	44.70	14.20	437.80
<u>FY17-18</u>	333.40	52.50	45.60	14.50	446.00
<u>FY18-19</u>	351.35	53.25	47.15	15.15	466.90
<u>FY19-20</u>	351.65	53.25	47.60	0.0	452.50
<u>Change</u>	0.30	0.00	0.45	-15.15	-14.40

# Authorized Positions by Fiscal Year



CITY OF  
**FOLSOM**

Authorized Positions by FY



# Benefit Detail



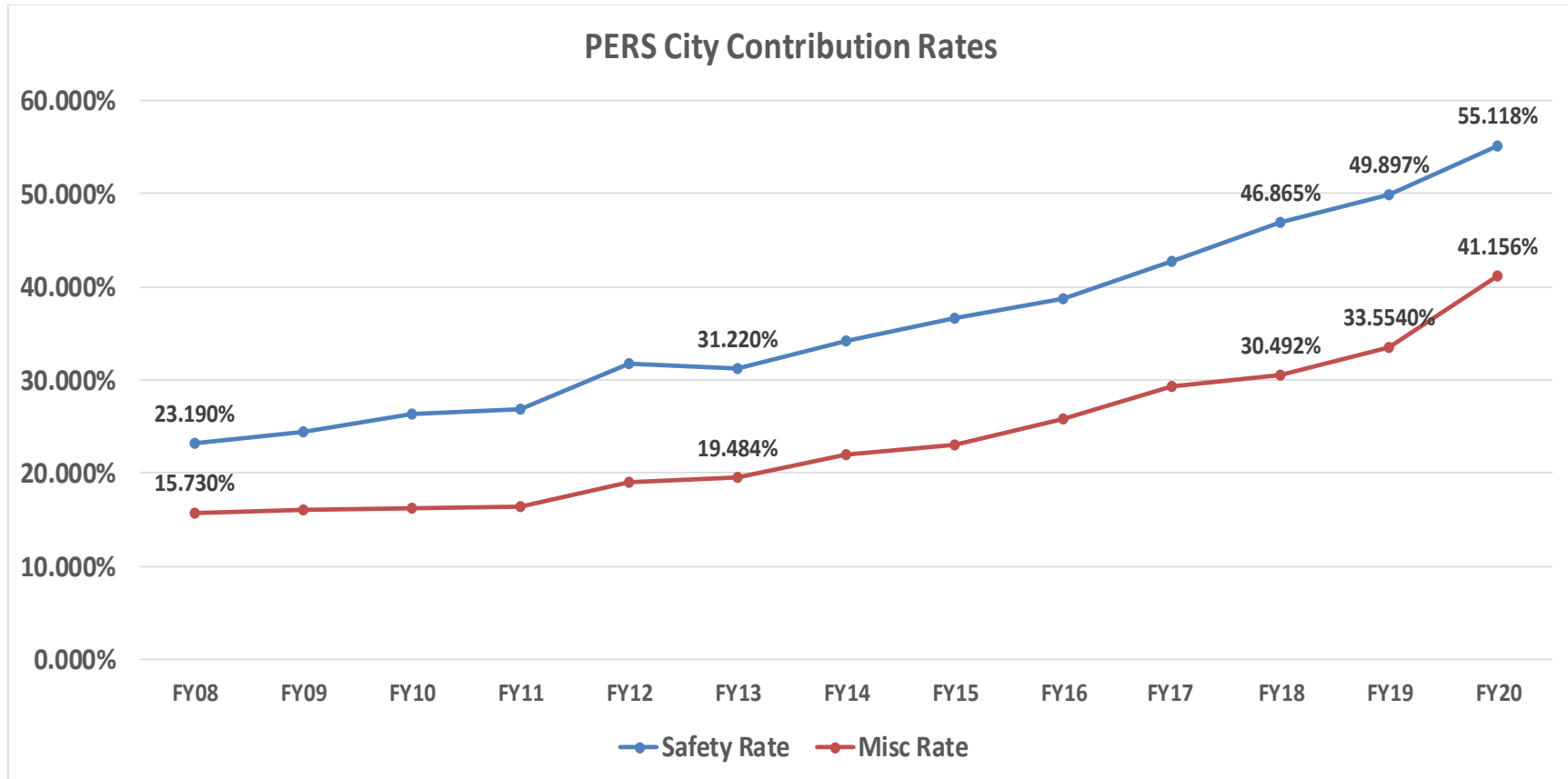
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	<u>FY19 Approp</u>	<u>FY20 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
• <b>PERS</b>	\$ 13,479,097	\$ 16,090,008	\$ 2,610,911	19.37%
• <b>FICA</b>	\$ 2,712,104	\$ 2,802,448	\$ 90,344	3.33%
• <b>Health</b>	\$ 7,902,764	\$ 7,746,434	\$ (156,330)	-1.98%
• <b>Ret. Health</b>	\$ 3,346,000	\$ 3,216,427	\$ (129,573)	-3.87%
• <b>All Other</b>	<u>\$ 474,127</u>	<u>\$ 410,387</u>	<u>\$ (63,740)</u>	<u>13.44%</u>
<b>Total</b>	\$ 27,914,092	\$ 30,265,704	\$ 2,351,612	8.42%

# City PERS Contribution Rates



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**FOLSOM**



# Service Maintenance and Enhancements



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• Street Improvements	\$1,966,382
• Fire Air Pack replacements	\$ 628,000
• Drainage Projects	\$ 485,000
• Zoning Code Update	\$ 200,000
• ADA Compliance	\$ 150,000
• Park Planning Consultant	\$ 100,000
• Homeless Navigator/Camp	\$ 83,000
• Minimum Wage Increase	\$ 80,000
• Trail Maintenance	\$ 60,000
• Garage Maintenance	\$ 50,000
• Facilities Painting	\$ 50,000



# Service Maintenance and Enhancements - FY19-20



CITY OF  
**FOLSOM**

- Increase Municipal Landscaping \$ 75,000
- Fire Stations Emergency Alerting Systems \$ 50,000
- EMS billing contract \$ 50,000
- Increase library materials \$ 32,500
- Veterinary Services increase \$ 25,000





# Investment in Technology



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• Intelligent Transportation Systems	\$1,300,000
• IT Infrastructure Maintenance	\$ 100,000
• New Website Software	\$ 70,000
• Message Boards - PW	\$ 63,000
• Replacement Computers -	\$ 40,000
• Program Software Upgrades	\$ 40,000
• Police Digital Evidence Server -	\$ 63,000
• Agenda Mgmt Software	\$ 9,000
• Diagnostic Fleet Software	\$ 13,000
• Early Morning Monitor – Aquatic Center	\$ 10,000
<b>Total</b>	<b>\$ 1,708,000</b>



# Capital Investments



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**FOLSOM**

• Fire Station 38 Renovation	\$1,000,000
• Livermore Park Parking lot	\$ 800,000
• Replacement Type 1 Fire Engine	\$ 800,000
• Replacement of 10 Police vehicles	\$ 650,000
• Hybrid or Electric Fleet	\$ 150,000
• 12 Passenger Van in P&R	\$ 48,500
• Towable Vactor Trailer	\$ 35,000
• Scissor lift for light bulb replacement	\$ 20,000
• Water Trailer	\$ 15,000



# Invest in the Future – FY19-20



CITY OF  
**FOLSOM**

- Benevento Family Park \$ 2,600,000
- Capital Connector Loan \$ 3,000,000
- Increase in Gen Fund Balance \$ 900,000
- Aquatic Center Renovation \$ 800,000
- Retiree Health Trust Contribution \$ 500,000
- Economic Development \$ 80,000
  
- No new debt Priceless!



# Gen Fund Appropriations by Department



CITY OF  
**FOLSOM**

	<u>Approp FY18-19</u>	<u>Proposed FY19-20</u>	<u>\$ and % Change</u>	
• Gen Gov	\$ 8,394,790	\$ 8,818,992	\$ 424,202	5.1%
• Police	\$ 22,975,106	\$ 23,564,422	\$ 589,316	2.6%
• Fire	\$ 19,910,533	\$ 21,131,460	\$ 1,220,927	6.1%
• Com Dev	\$ 5,232,119	\$ 5,594,298	\$ 362,179	6.9%
• Public Works	\$ 7,459,810	\$ 7,504,407	\$ 44,597	0.6%
• P&R	\$ 16,414,799	\$ 14,918,500	\$(-1,496,299)	-9.1%
• Library	\$ 1,742,595	\$ 2,025,890	\$ 283,295	16.3%
• Non-Dept	<u>\$ 7,247,435</u>	<u>\$ 7,809,757</u>	<u>\$ 562,322</u>	<u>7.8%</u>
• Total	\$ 89,377,187	\$ 91,367,726	\$ 1,990,539	2.2%

# Appropriations by Function



CITY OF  
**FOLSOM**

## % of General Tax Revenue

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Proposed</u>
	<u>FY14-15</u>	<u>FY15-16</u>	<u>FY16-17</u>	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>
• <b>Gen Gov</b>	8.14%	8.02%	8.92%	7.74%	7.83%	8.59%
• <b>Public Safety</b>	63.67%	59.77%	59.48%	58.66%	59.73%	58.94%
• <b>Com Dev&amp; PW</b>	4.18%	4.38%	6.47%	6.39%	7.20%	7.69%
• <b>P&amp;R &amp; Culture</b>	14.59%	13.75%	13.88%	17.12%	17.64%	15.38%
• <b>Non-Dept</b>	9.43%	14.08%	11.26%	10.09%	7.60%	9.40%

# Other Funds



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## Enterprise Funds Revenue and Proposed Appropriations

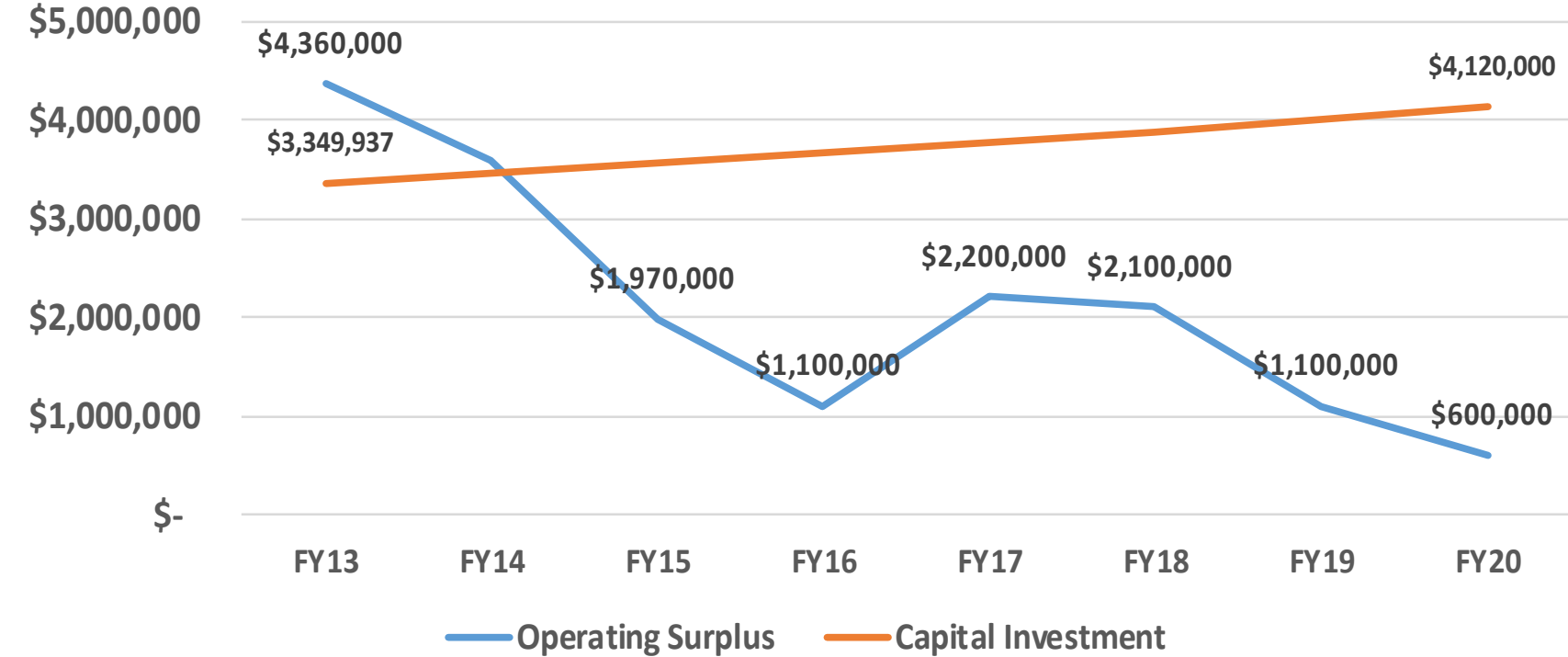
# Enterprise Funds - Water



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	<u>Actual FY18</u>	<u>Projected FY19</u>	<u>Proposed FY20</u>
Prog Revenue	\$14,100,553	\$14,095,663	\$14,193,181
Salaries	\$ 2,528,136	\$ 2,694,699	\$ 3,022,664
Benefits	\$ 985,742	\$ 1,005,341	\$ 1,013,032
PERS	\$ 700,967	\$ 803,577	\$ 1,137,732
O&M	\$ 4,549,463	\$ 5,436,007	\$ 5,573,633
Debt	\$ 2,068,814	\$ 2,013,581	\$ 2,013,703
Transfers	<u>\$ 900,563</u>	<u>\$ 926,091</u>	<u>\$ 800,472</u>
Total Operations:	\$11,733,685	\$12,879,296	\$13,561,236
Capital Projects	\$ 3,083,599	\$ 3,363,954	\$ 2,016,276
Working Capital	\$15,835,079	\$13,750,000	\$12,500,000

### Water Enterprise Fund Operating Surplus





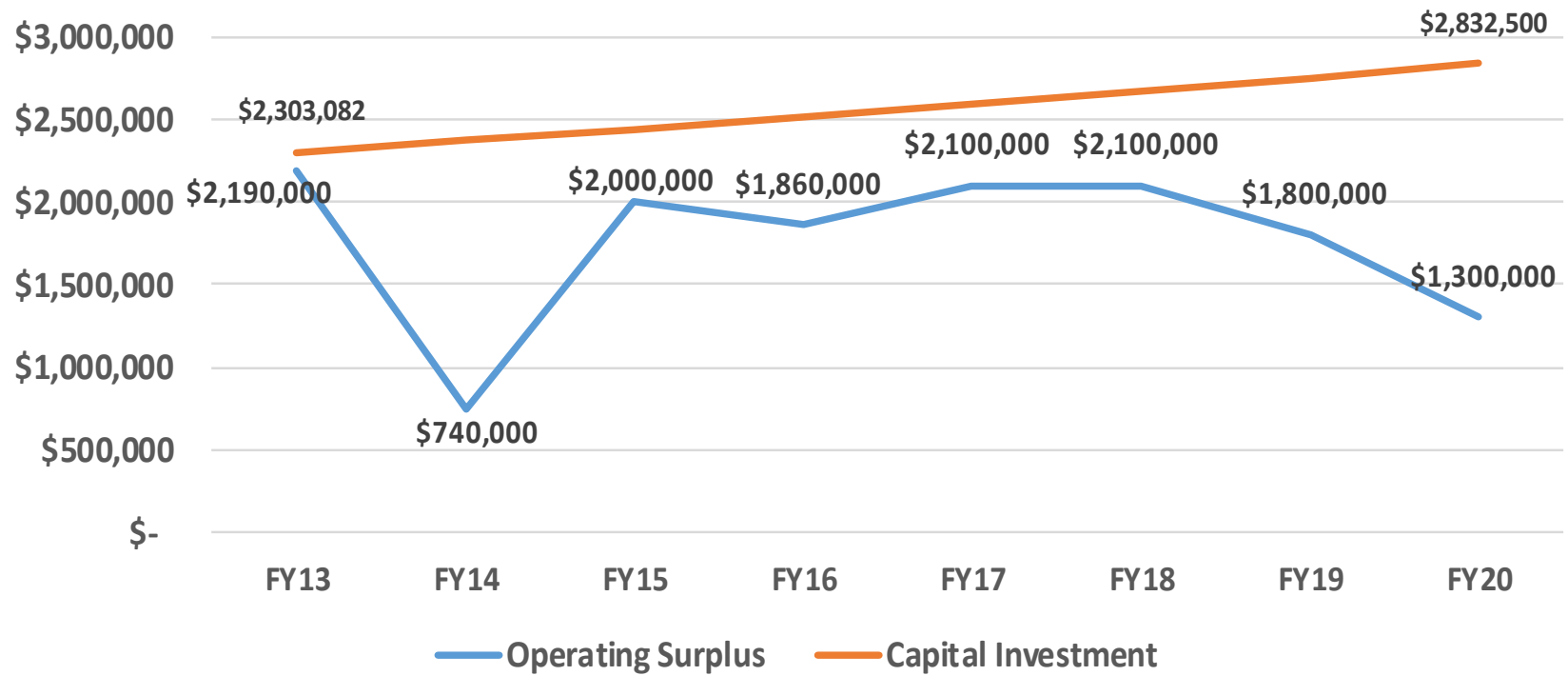
# Enterprise Fund - Wastewater



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	<u>Actual FY18</u>	<u>Projected FY19</u>	<u>Proposed FY20</u>
Revenue	\$ 6,565,874	\$ 6,836,364	\$ 6,824,284
Salaries	\$ 1,369,314	\$ 1,431,319	\$ 1,567,373
Benefits	\$ 549,032	\$ 567,182	\$ 577,253
PERS	\$ 391,712	\$ 445,978	\$ 612,604
O&M	\$ 1,289,897	\$ 1,470,376	\$ 2,001,894
Debt	\$ 0	\$ 0	\$ 0
Capital	\$ 105,025	\$ 465,280	\$ 215,000
Transfers	\$ <u>715,352</u>	\$ <u>686,620</u>	\$ <u>584,163</u>
Total Operations:	\$ 4,420,332	\$ 5,066,755	\$ 5,553,782
Capital Projects	\$ 2,238,065	\$ 1,582,085	\$ 3,590,289
Working Capital	\$ 8,514,279	\$ 8,500,000	\$ 6,300,000

## Waste Water Enterprise Fund Operating Surplus

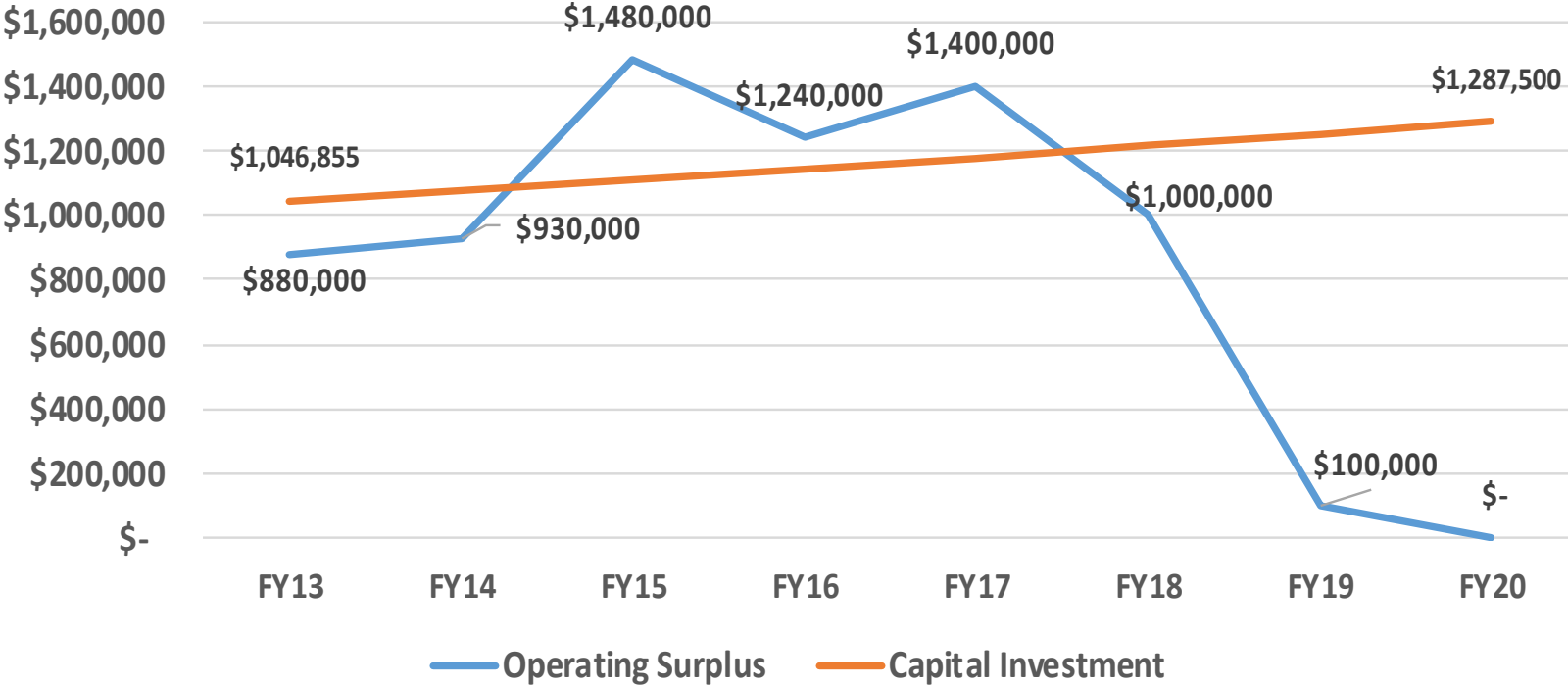


# Enterprise Fund – Solid Waste



	<u>Actual FY18</u>	<u>Projected FY19</u>	<u>Proposed FY20</u>
Revenue	\$11,212,194	\$11,016,704	\$11,514,417
Salaries	\$ 2,643,338	\$ 2,841,058	\$ 3,177,807
Benefits	\$ 1,257,382	\$ 1,279,240	\$ 1,292,822
PERS	\$ 701,944	\$ 772,063	\$ 1,180,104
O&M	\$ 3,976,515	\$ 3,778,724	\$ 5,019,019
Capital	\$ 400,586	\$ 1,093,082	\$ 1,050,000
Transfers	<u>\$ 1,254,469</u>	<u>\$ 1,403,682</u>	<u>\$ 1,384,685</u>
Total Operations:	\$10,234,234	\$11,167,849	\$13,104,437
Working Capital	\$ 5,040,745	\$ 5,000,000	\$ 4,000,000

### Solid Waste Enterprise Fund Operating Surplus



# Capital Improvement Plan (CIP)



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## Capital Improvement Plan Overview



## CIP – Major Projects in FY19-20



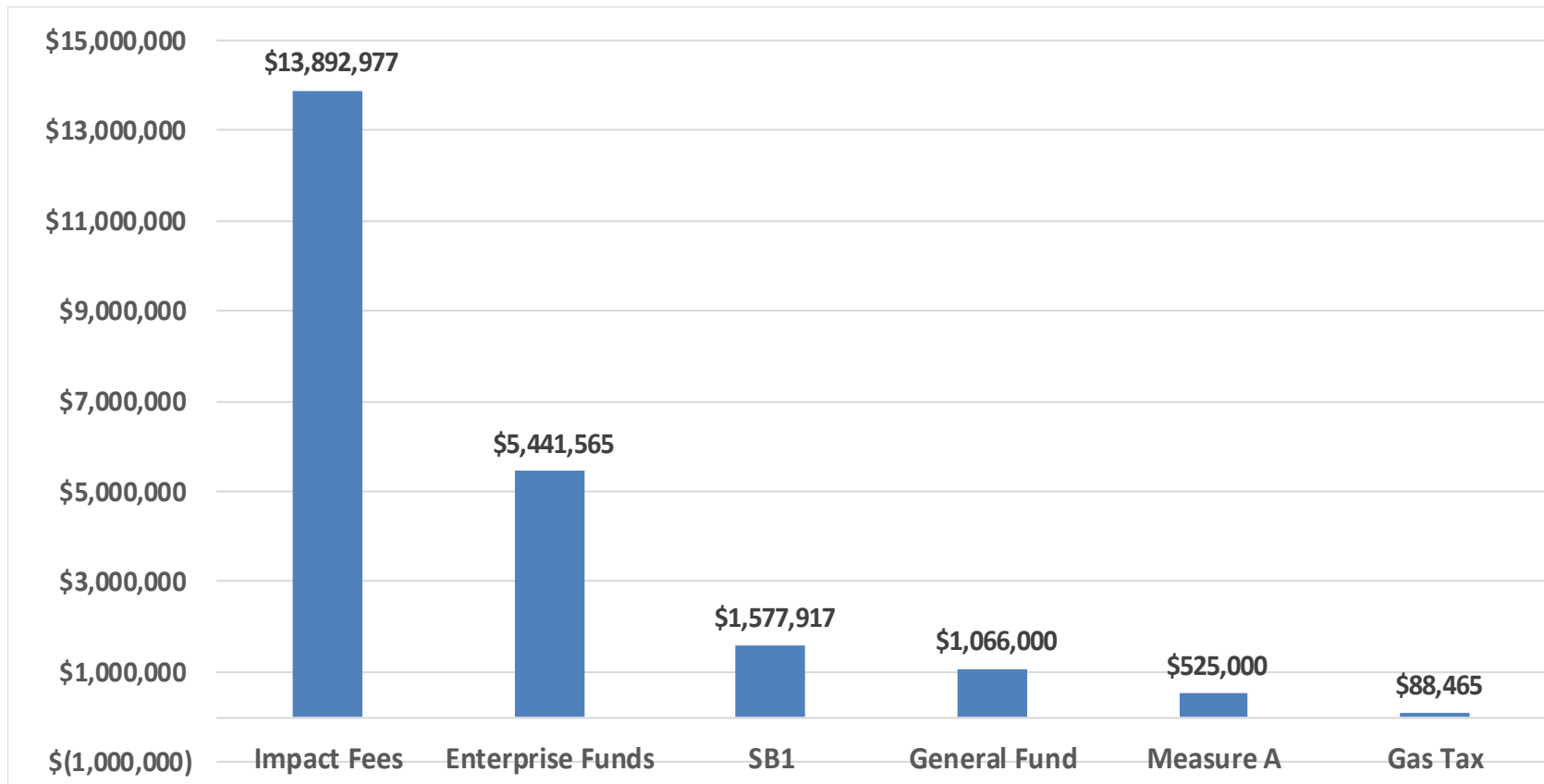
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• Green Valley Road Widening	\$ 6,400,000
• WTP Upgrade pre-treatment capacity	\$ 3,759,914
• Capital Connector Loan	\$ 3,000,000
• Benevento Family Park (new)	\$ 2,600,000
• Neighborhood Street Rehab	\$ 2,416,382
• Oak Parkway Trail Undercrossing	\$ 2,357,498
• Greenback Sewer & Lift Station	\$ 2,261,600
• Davies Park	\$ 1,104,000
• Various Drainage Projects	\$ 980,000
• Livermore Park Parking Lot (new)	\$ 800,000
• Lew Howard Park	\$ 449,992
• McFarland Community Garden	\$ 350,000

# CIP – Project Funding Sources



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# 5-Year Budget Forecast



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# 5-Year Forecast - FY20 to FY25



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## Major Financial/Budgetary Pressures in next five years:

1. CalPERS rate increases
2. Capital Needs
3. Non-Tax Revenue Growth
4. Wage growth
5. Active and Retiree health care costs

## Future Trend of Concern – CalPERS contribution



- CalPERS contribution growth due to Actuarial Assumption changes:

<u>Fiscal Year</u>	<u>Contribution</u>	<u>Increase</u>	<u>% Increase</u>
• FY16-17	\$10,415,137		
• FY17-18	\$11,153,501	\$ 738,364	7.1%
• FY18-19	\$13,479,097	\$2,325,596	20.8%
• FY19-20	\$16,090,008	\$2,610,008	19.4%
• FY20-21	\$17,967,774	\$1,877,766	11.7%
• FY21-22	\$19,583,150	\$1,615,376	9.0%
• FY22-23	\$21,004,055	\$1,420,905	7.3%

# 5- Year Forecast



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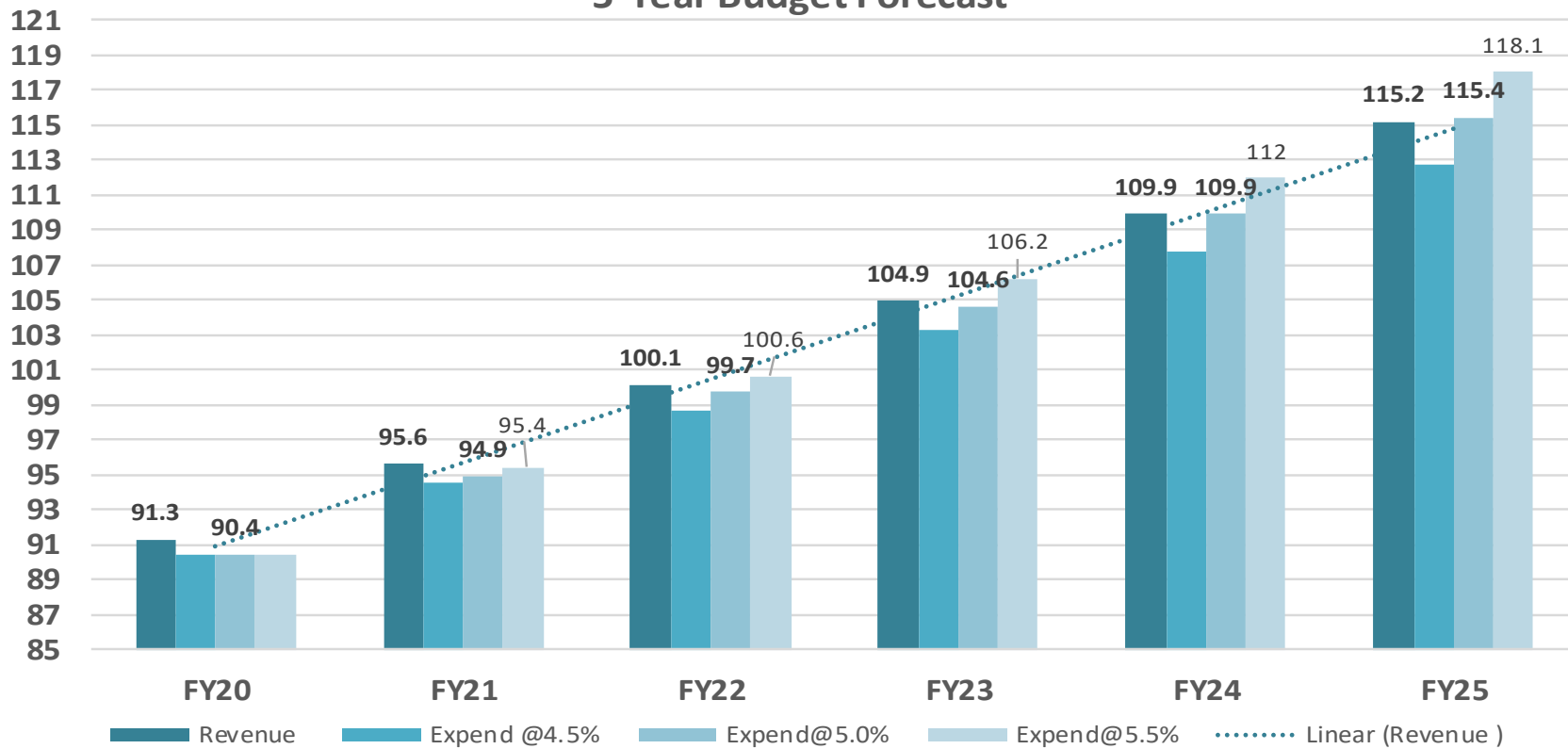
	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>
<b>Tax Revenue@ 6% growth</b>	<b>56.5</b>	<b>59.9</b>	<b>63.5</b>	<b>67.3</b>	<b>71.3</b>	<b>75.6</b>
<b>Non-Tax Revenue @ 3%</b>	<b>26.8</b>	<b>27.6</b>	<b>28.4</b>	<b>29.3</b>	<b>30.2</b>	<b>31.1</b>
<b>Transfers In @ 1.25%</b>	<b>8.0</b>	<b>8.1</b>	<b>8.2</b>	<b>8.3</b>	<b>8.4</b>	<b>8.5</b>
	<b>91.3</b>	<b>95.6</b>	<b>100.1</b>	<b>104.9</b>	<b>109.9</b>	<b>115.2</b>
<b>Expenditures @ 4.5%</b>	<b>90.4</b>	<b>94.5</b>	<b>97.8</b>	<b>103.2</b>	<b>107.8</b>	<b>112.7</b>
<b>Expenditures @ 5.0%</b>	<b>90.4</b>	<b>94.9</b>	<b>99.7</b>	<b>104.6</b>	<b>109.9</b>	<b>115.4</b>
<b>Expenditures@ 5.5%</b>	<b>90.4</b>	<b>95.4</b>	<b>100.6</b>	<b>106.2</b>	<b>112.0</b>	<b>118.1</b>

# 5- Year Forecast



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### 5-Year Budget Forecast



# 5-Year Forecast Cautions



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- Revenue options are limited and economy dependent.
- Non-Tax revenue must be addressed annually.
- PERS cost increases are the major expenditure pressure.
- Sustainability depends on managing staffing costs.
- There are currently limited financial options for growth in Capital investments and general maintenance levels.

# Summary



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- General Fund is balanced, but is heavily dependent on growth in the economy.
- Gen Fund Balance will continue to grow in \$\$ but not as a % of expenditures.
- PERS contributions greatly reduce capacity to address program and capital needs.
- Need to find ways to make strides in addressing maintenance, asset replacement, and program enhancements.
- Water and Wastewater Enterprise Funds are using working capital to make capital investments and should be monitored closely.
- Solid Waste Fund's pay-go policy for capital investment is unsustainable and is on the watchlist.

# Summary



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The FY19-20 General Fund budget:

- ❑ Is balanced and sustainable;
- ❑ Controls operating expenses;
- ❑ Addresses major capital needs both now and in the future;
- ❑ Maintains our distinct level of services; and
- ❑ Adds to fund balance.

# FY19-20 Budget Presentation



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**Questions and/or Comments**