

# City of Pasadena

## Budget Department

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SHERRY WOMACK, DIRECTOR OF FINANCIAL PLANNING

# Budget Summary

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FY 21 Proposed Budget is balanced with no use of Fund Balance

Proposed Budget is based on FY 20 with levels of service to remain the same

FY 20 Estimates are as of 6 months and subject to change with unforeseen events

Proposed Total Ending Combined Fund Balance of ALL funds is \$179.4 million

Proposed overall position count has decreased a net 14 positions for FY21

No CIP (excluding Annuals) in FY21 Budget

# Budget Summary Cont.

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2% COLA for non-classified employees – effective January 2021

Increase of \$84 per month per employee for health insurance costs. No increase for the employee

13 New Police Officers

\$3.16M for vehicle/equipment replacement including two new fire trucks

\$2.15M for Capital (greater than \$5K) includes equipment, facility improvements – General Fund

\$3.0M in CIP Annuals (paving, drainage, sidewalk improvements) – General Fund

# General Fund

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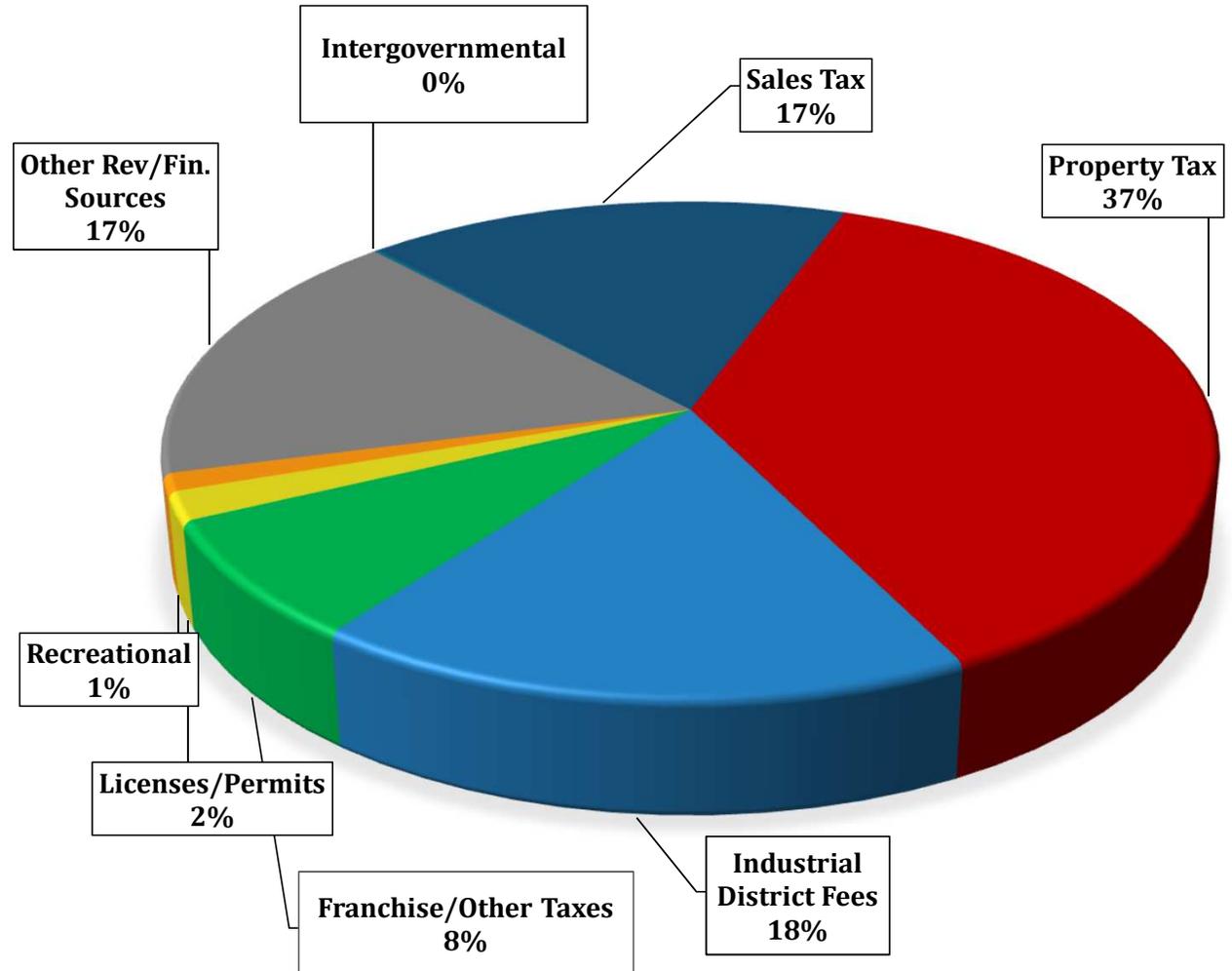
FY 2021 Proposed Fund Balance :

	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Amended Bdgt</b>	<b>FY 2020 Estimated</b>	<b>FY 2021 Proposed</b>
<b>Beginning Fund Balance</b>	<b>\$ 36,424,258</b>	<b>\$ 48,868,521</b>	<b>\$ 62,914,003</b>	<b>\$ 62,914,003</b>	<b>\$ 60,496,501</b>
Revenues	113,745,864	129,818,046	123,358,746	122,309,695	121,492,084
Expenditures	101,301,601	115,772,564	131,183,859	124,727,197	121,492,084
Revenues over/(under) Expenditures	12,444,263	14,045,482	(7,825,113)	(2,417,502)	-
<b>Ending Fund Balance</b>	<b>\$ 48,868,521</b>	<b>\$ 62,914,003</b>	<b>\$ 55,088,890</b>	<b>\$ 60,496,501</b>	<b>\$ 60,496,501</b>
<b>Reserve - 2 months</b>	<b>16,233,326</b>	<b>17,462,765</b>	<b>21,072,310</b>	<b>19,996,200</b>	<b>19,623,681</b>
<b>Over/(under) Reserve</b>	<b>\$ 32,635,195</b>	<b>\$ 45,451,238</b>	<b>\$ 34,016,580</b>	<b>\$ 40,500,301</b>	<b>\$ 40,872,820</b>

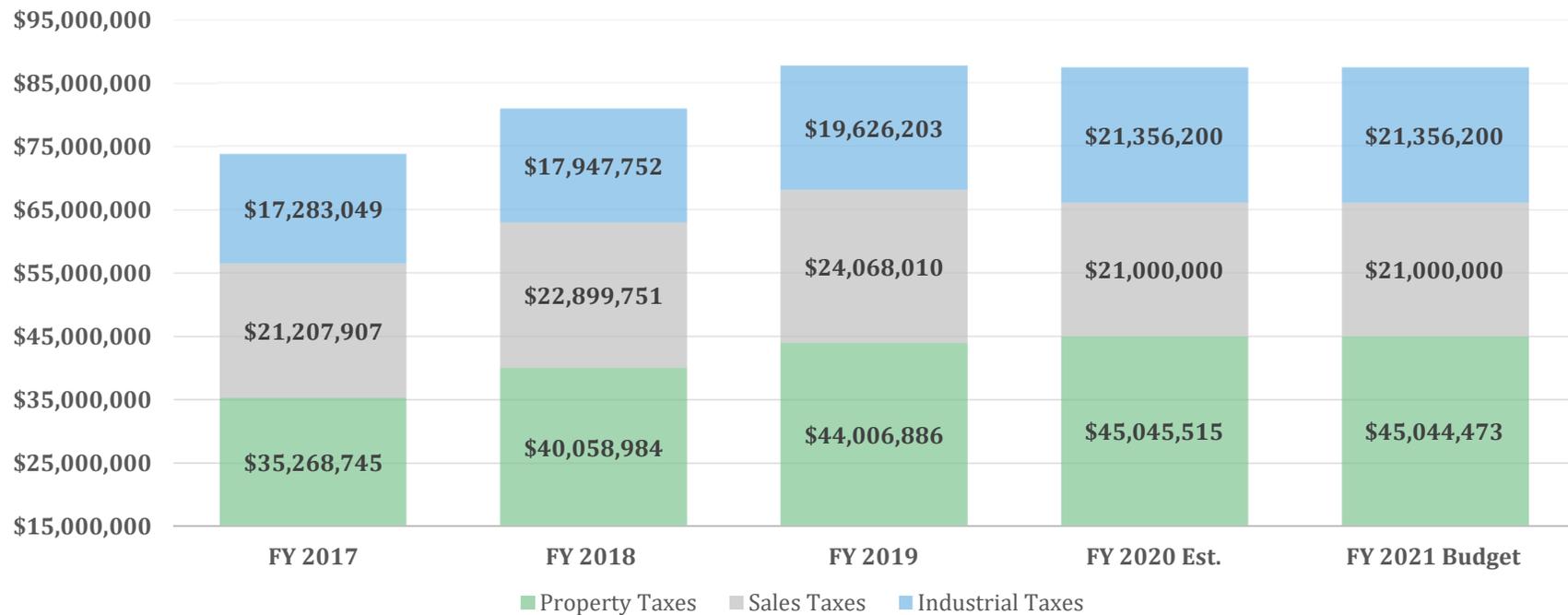
## General Fund Revenue Sources

- Property/Industrial District Taxes
- Sales Taxes
- Franchise Fees
- User Fees
- Federal/State Grant Programs

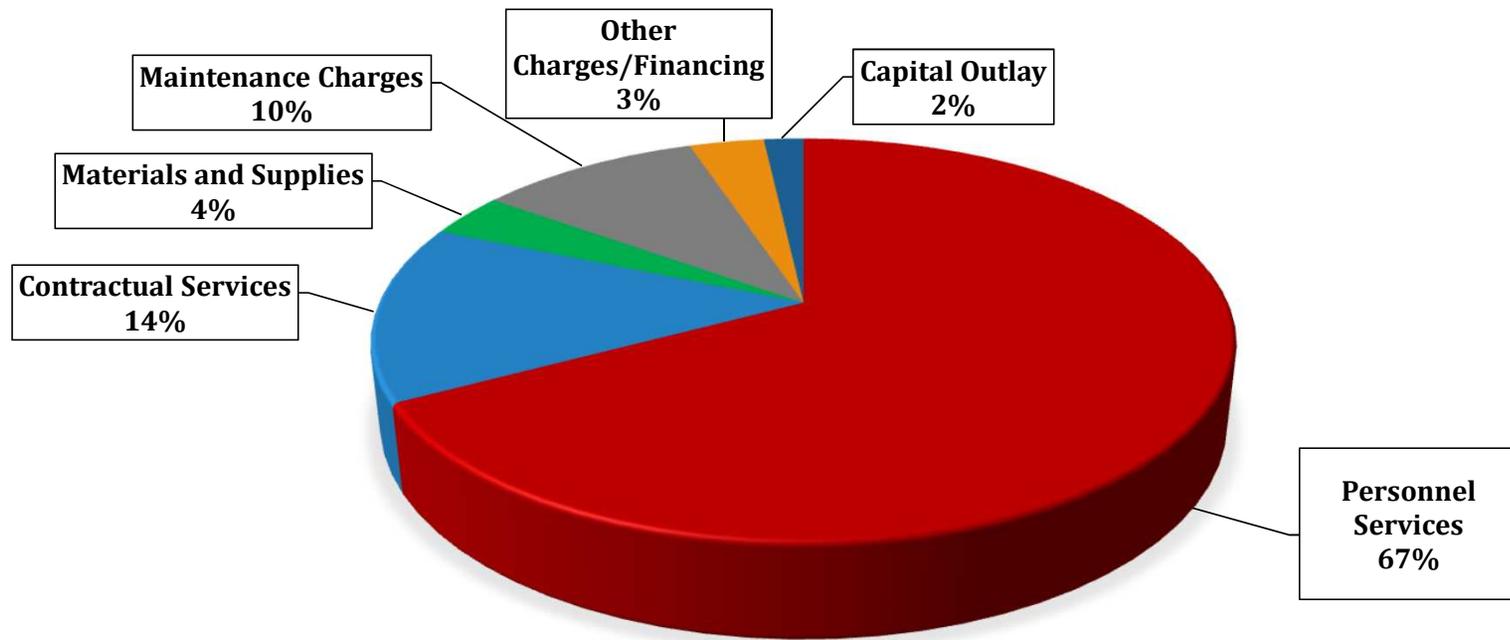
## FY 2021 PROPOSED REVENUE BUDGET



# Property, Industrial and Sales Taxes



# General Fund Expenditures – Expense Category



**FY 2021 PROPOSED EXPENDITURE BUDGET**

# General Fund Expenditures – Expense Category

	FY 2020 Amended*	FY 2020 Amended**	FY 2021 Proposed	Amt Change***	% Change
Personnel services	\$ 80,686,520	\$ 87,921,320	\$ 81,627,545	\$ 941,025	1.17%
Contractual services	17,622,723	17,665,760	17,291,713	\$ (331,010)	-1.88%
Materials and supplies	4,755,140	4,830,621	4,278,837	\$ (476,303)	-10.02%
Maintenance charges	11,735,936	11,735,936	12,077,217	\$ 341,281	2.91%
Other charges	981,280	981,280	215,827	\$ (765,453)	-78.01%
Other uses	92,500	92,500	92,500	\$ -	0.00%
Other financing uses	4,750,000	4,750,000	3,750,000	\$ (1,000,000)	-21.05%
Capital outlay	3,206,442	3,206,442	2,158,445	(1,047,997)	-32.68%
	<b>\$ 123,830,541</b>	<b>\$ 131,183,859</b>	<b>\$ 121,492,084</b>	<b>\$ (2,338,457)</b>	<b>-1.89%</b>

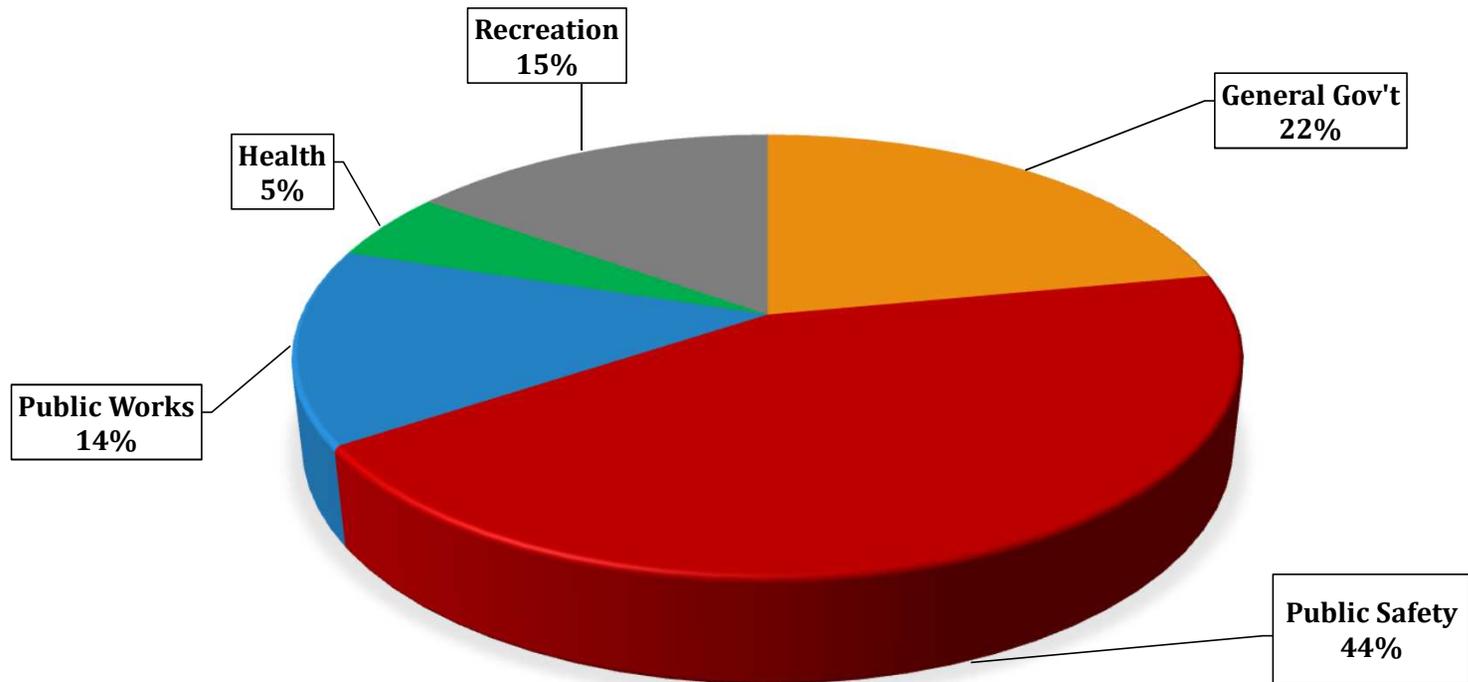
\*FY20 figures prior to the latest budget amendment that included \$7.3 million in COVID-19 related expenditures

\*\*FY20 figures that include COVID-19 related expenses

\*\*\*The difference compares FY21 Proposed and FY20 Amended\* figures (no COVID-19 expenses)

# General Fund Expenditures – Functional Area

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**FY 2021 PROPOSED EXPENDITURE BUDGET**

# General Fund – Personnel Expenses by Function

	<b>FY 2020 Pesonnel Exp*</b>	<b>FY 2020 Pesonnel Exp**</b>	<b>FY 2021 Pesonnel Exp</b>	<b>Amt Change***</b>	<b>% Change</b>
<b>Public Safety</b>	\$ 42,234,018	\$ 47,262,368	\$ 43,220,348	\$ 986,330	2.34%
<b>Public Works</b>	7,485,805	8,412,185	7,628,720	\$ 142,915	1.91%
<b>Recreation</b>	10,960,424	11,237,034	10,986,293	\$ 25,869	0.24%
<b>Health</b>	3,608,408	3,839,198	3,650,362	\$ 41,954	1.16%
<b>General Government</b>	16,397,865	17,170,535	16,141,822	\$ (256,043)	-1.56%
	<b>\$ 80,686,520</b>	<b>\$ 87,921,320</b>	<b>\$ 81,627,545</b>	<b>\$ 941,025</b>	<b>1.17%</b>

\*FY20 figures prior to the latest budget amendment that included \$7.3 million in COVID-19 related expenditures

\*\*FY20 figures that include COVID-19 related expenses

\*\*\*The difference compares FY21 Proposed and FY20 Amended\* figures (no COVID-19 expenses)

# System Fund

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FY 2021 Proposed Fund Balance :

	<b>FY 2018 Actual</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Amended Budget</b>	<b>FY 2020 Estimated</b>	<b>FY 2021 Proposed</b>
<b>Beginning Fund Balance</b>	<b>\$ 21,259,870</b>	<b>\$ 26,637,171</b>	<b>\$ 23,920,375</b>	<b>\$ 23,920,375</b>	<b>\$ 16,066,574</b>
Revenues	44,996,234	46,651,732	45,459,052	45,361,216	43,570,800
Expenditures	39,618,933	49,368,528	54,753,404	53,215,017	43,570,800
Revenues Over/(Under) Expenditures	5,377,301	(2,716,796)	(9,294,352)	(7,853,801)	0
<b>Ending Fund Balance</b>	<b>26,637,171</b>	<b>23,920,375</b>	<b>14,626,023</b>	<b>16,066,574</b>	<b>16,066,574</b>
<b>Reserve - 2 Months</b>	<b>5,727,656</b>	<b>7,305,921</b>	<b>8,316,401</b>	<b>8,060,003</b>	<b>6,647,467</b>
<b>Over/(Under) Requirement</b>	<b>\$ 20,909,515</b>	<b>\$ 16,614,454</b>	<b>\$ 6,309,622</b>	<b>\$ 8,006,571</b>	<b>\$ 9,419,107</b>

# System Fund Highlights

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\$750K for meter replacements – Public Works

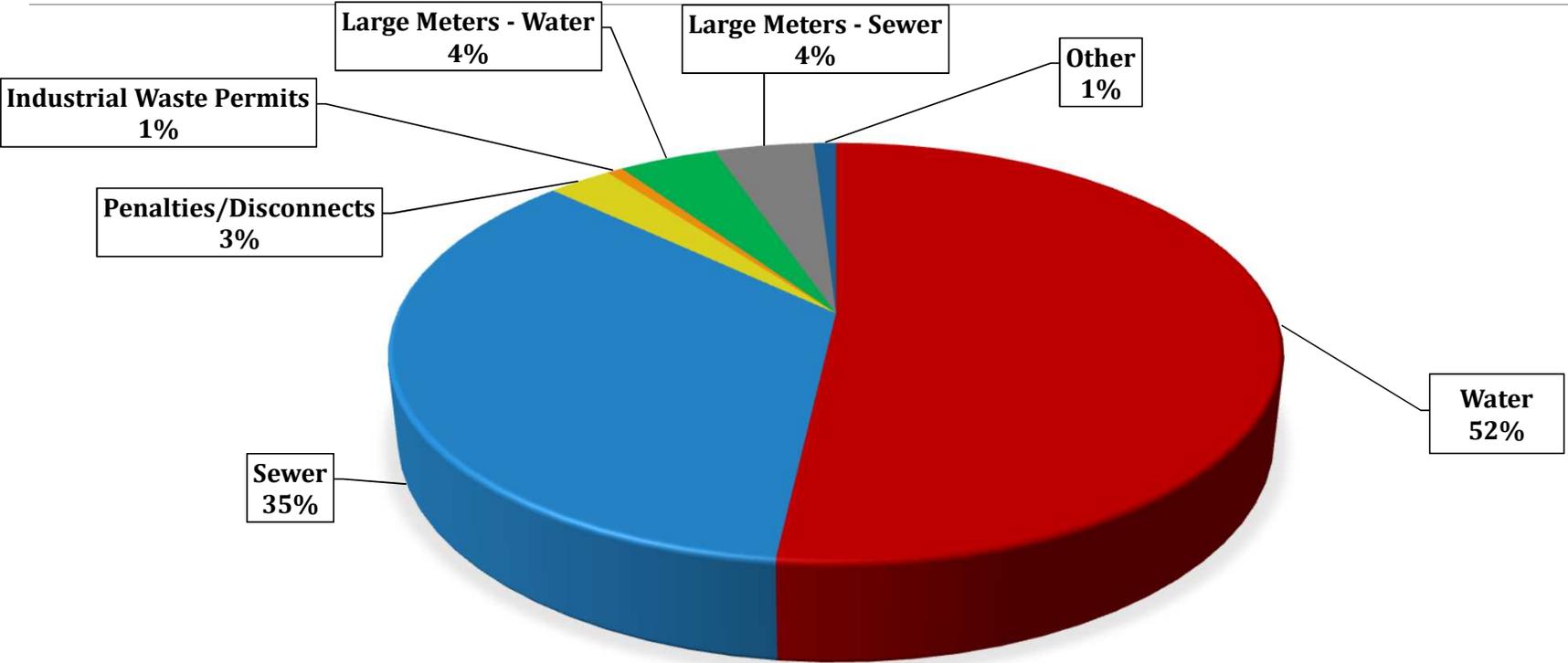
\$1.37M SEWPP (true up for CIP FY12 – FY17) – Public Works

\$1.96M SEWPP FY21 CIP & \$675K SEWPP FY22 CIP

\$215K for capital (greater than \$5K) includes equipment, facility improvements – Public Works

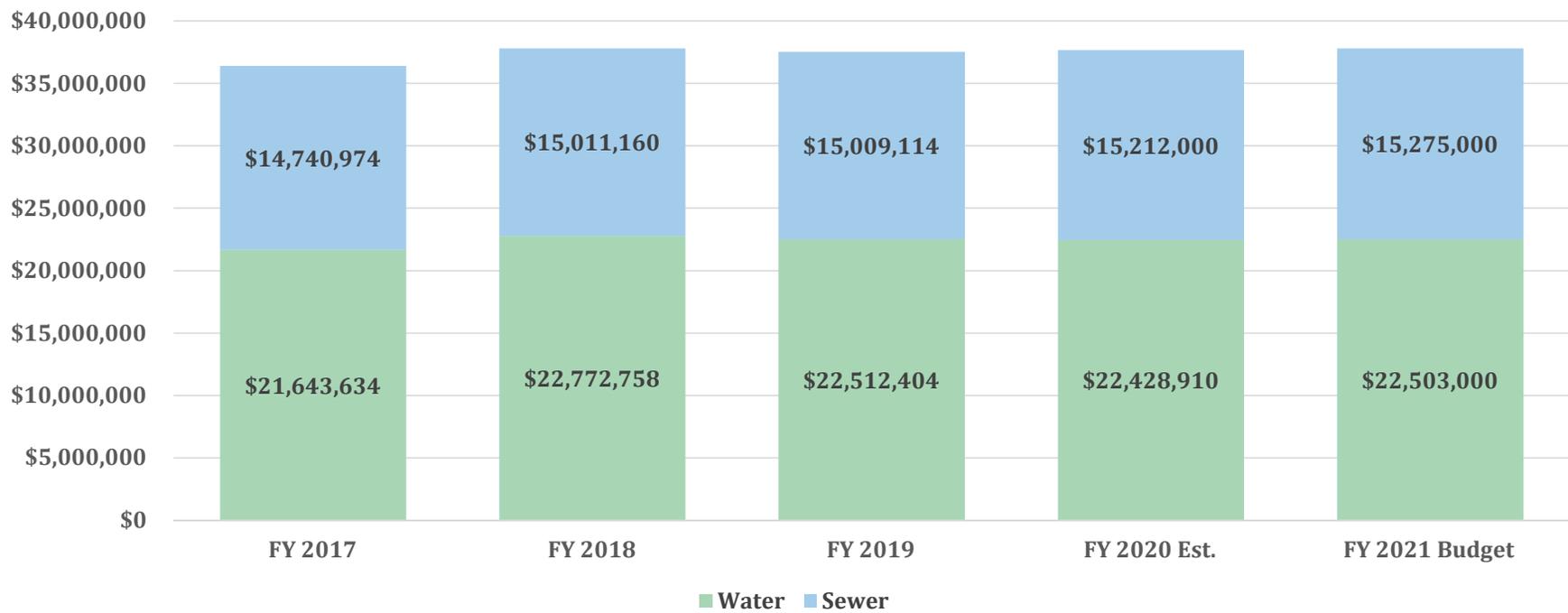
\$2.3M in CIP Annuals (sewer line rehab and water line improvements) – Public Works

# System Fund Revenue

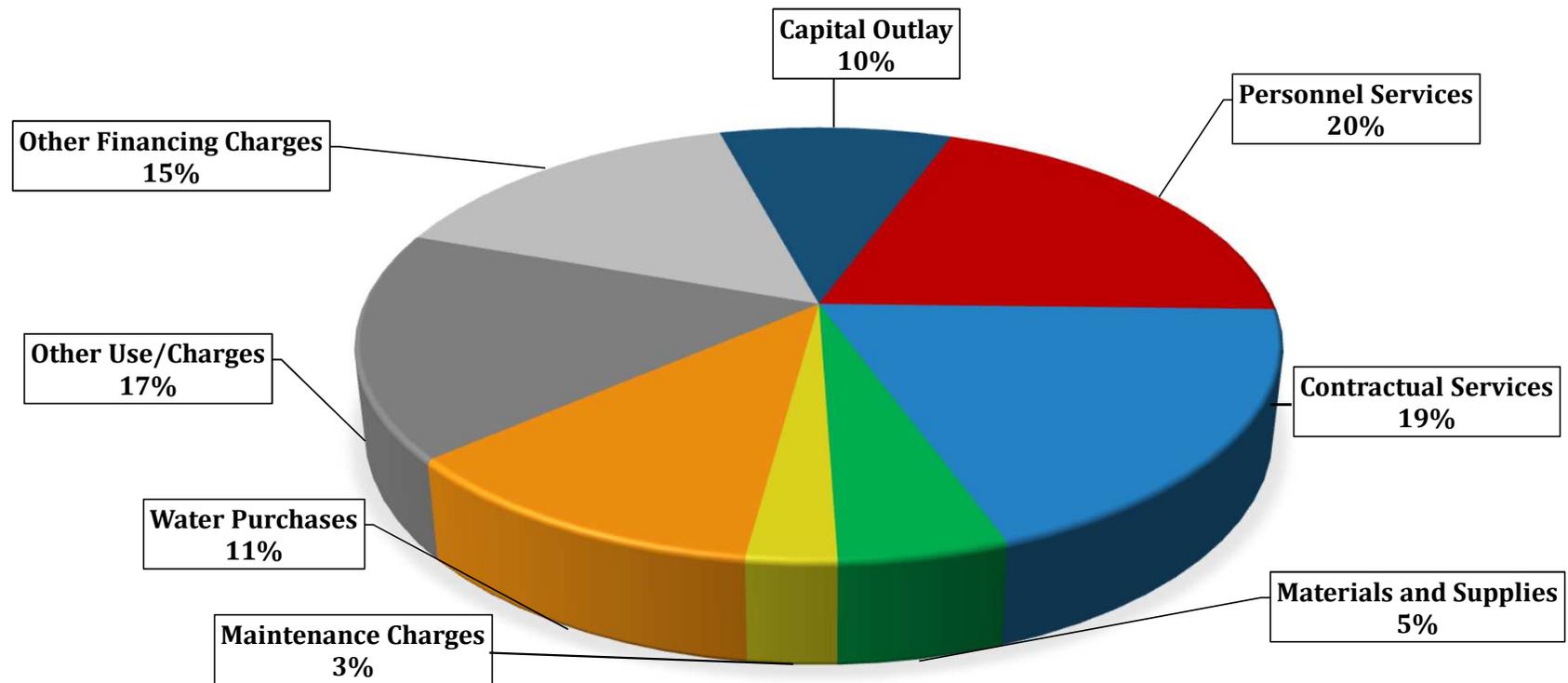


FY 2021 PROPOSED REVENUE BUDGET

# Water and Sewer Revenues



# System Fund Expenditures – Expense Category



**FY 2021 PROPOSED EXPENDITURE BUDGET**

# System Fund Expenditures – Expense Category

	<b>FY 2020 Amended*</b>	<b>FY 2020 Amended**</b>	<b>FY 2021 Proposed</b>	<b>Amt Change***</b>	<b>% Change</b>
Personnel services	\$ 8,591,911	\$ 9,479,111	\$ 8,641,258	\$ 49,347	0.57%
Contractual services	8,473,690	8,473,690	8,304,530	\$ (169,160)	-2.00%
Materials and supplies	3,968,628	3,968,628	2,184,722	\$ (1,783,906)	-44.95%
Maintenance charges	1,148,670	1,148,670	1,158,168	\$ 9,498	0.83%
Other charges	6,739,663	6,739,663	5,162,145	\$ (1,577,518)	-23.41%
Other uses	7,369,827	7,369,827	7,207,557	\$ (162,270)	-2.20%
Other financing	4,855,000	4,855,000	4,386,000	\$ (469,000)	-9.66%
Capital improvement projects	3,000,000	3,000,000	2,300,000	\$ (700,000)	-23.33%
Capital outlay	9,718,815	9,718,815	4,226,420	(5,492,395)	-56.51%
	<b>\$ 53,866,204</b>	<b>\$ 54,753,404</b>	<b>\$ 43,570,800</b>	<b>\$ (10,295,404)</b>	<b>-19.11%</b>

\*FY20 figures prior to the latest budget amendment that included \$887K in COVID-19 related expenditures

\*\*FY20 figures that include COVID-19 related expenses

\*\*\*The difference compares FY21 Proposed and FY20 Amended\* figures (no COVID-19 expenses)

# Fund Balance – General Fund

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**FY 2021  
Proposed**

<b>Beginning Fund Balance - Forecast</b>	<b>\$ 60,496,501</b>
<b>Reserve - 2 months</b>	<b><u>19,623,681</u></b>
<b>Over/(under) Reserve</b>	<b>\$ 40,872,820</b>

***Potential Expenditures :***

**Flood Mitigation - Phase II**

**Retirees Termination Pay**

**Insurance Fund**

**Hurricane Reserve**

**SEWPP CIP - City's portion (if System Fund can not meet demand)**

**EPA settlement - City's portion (if System Fund can not meet demand)**

**COVID**