



CITY COUNCIL REPORT

10A

DATE: DECEMBER 18, 2018

TO: MAYOR AND COUNCIL MEMBERS

FROM: ANDREA MILLER, FINANCE DIRECTOR

**SUBJECT: RECEIVE THE FY 2018-19 FIRST QUARTER FINANCIAL REPORT
AND ADOPT A RESOLUTION APPROVING BUDGET
ADJUSTMENTS, AND A RESOLUTION TO ESTABLISH A
DISASTER RELIEF RESERVE**

RECOMMENDATION

It is recommended that the City Council:

1. Receive the FY 2018-19 First Quarter Financial Report;
2. Adopt a resolution approving budget adjustments per staff recommendations in Attachment A; and
3. Adopt a resolution to establish a Disaster Relief Reserve.

BACKGROUND

For the period July 1, 2018 through September 30, 2018, cash flows were sufficient to sustain normal City operations and to satisfy Enforceable Obligation payment commitments of the City's Successor Agency.

Staff has reviewed the first quarter financial performance for the City's FY 2018-19 budget. While revenue and expenditures for the first quarter of the fiscal year should average 25% of budget, there are cases where revenue and expenditures are above or below projections for the period based on timing of receipts and expenses. These are explained in this report.

REVIEW & ANALYSIS

General Fund Revenue Analysis

The adopted budget for FY 2018-19 anticipates current year expenditures to be fully offset by operating revenues generating a modest surplus of \$234,969.

The economy in Pinole continues to show signs of improvement with revenues of 14% realized for the first quarter of the fiscal year. The City uses HdL, Coren & Cone Consultants to provide an analysis of property assessed values and Sales Tax projections. Budget projections are based on a 95% conservative estimate of HdL, Coren & Cone's analysis. For FY 2018-19, Sales Tax revenue is the City's second largest General Fund revenue stream which has shown steady increases year-over-year. Sales Tax collections for the first quarter are 31% of projections compared to 27% for the same period in the prior fiscal year. Property Tax is the City's largest revenue stream for FY 2018-19 with first quarter collections at 1% of projections. This low percentage of receipts is because Property Tax settlements are received in December, April, and June.

Utility Users Tax is the City's third largest General Fund revenue stream with 22% realized for the first quarter compared to 26% for the same period in the prior fiscal year. Franchise Tax is at 21% of projections for the first quarter; Other Taxes which includes Transient Occupancy Tax and Business Licenses are at 20% of projections.

Intergovernmental tax which includes Motor Vehicle License Fee and Home Owner Property Tax Relief along with grant receipts has not been received during this period. Motor Vehicle License Fees are usually received in January and May. Public Safety Charges includes Dispatch services, for which the first quarter billing is in progress.

Other revenue categories are in line with expectations for the period with the exception of Interest and Investment Income which exceeds the current budget amount for the period. We are seeing a steady increase in interest on investments due to increased utilization of the Local Agency Investment Fund (LAIF) for more than a year.

Recommendation:

Staff is recommending FY 2017-18 General Fund revenue adjustments in the amount of \$4,250 as follows:

	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Interest and Investment Income	5,000	30,000	35,000
Total Adjustments	5,000	30,000	35,000

Total adjustments only reflect revenue with adjustments recommended.

General Fund Expenditure Analysis

The City Council approved the FY 2018-19 General Fund Budget with specific expenditure assumptions limiting expenditures to maintain a balance between anticipated revenues and planned expenditures. The goal was to maintain a

balanced budget and continue the process of rebuilding a General Fund Reserve. To build the reserve, we used one-time allocations of Redevelopment Agency residual cash distributed to the City by the County Auditor-Controller, scheduled annual operating transfers in the amount of \$200,000 from Measure S 2014 funds beginning in fiscal year 2016-17, and have now fully funded the reserve per Council's direction at the November 13, 2018 meeting from fiscal year ending June 30, 2018 fund balance.

Operating Budget Expenditures for the City's General Fund are at 25% of projections at the end of the first quarter.

Staff is proposing budget adjustments in the Finance Department in the amount of \$38,830 as follows: \$23,380 for temporary services due to the retirement of a long tenured employee in September, and a carryover from FY 2017-18 of \$15,450 for actuarial services to complete the tri-annual OPEB Actuarial Report.

A budget adjustment of \$20,000 is proposed in Human Resources for investigative services in the amount of \$15,000 and a carryover from FY 2017-18 of \$5,000 to complete the PERS Actuarial Report.

A Non-Departmental adjustment of \$60,000 is proposed for the Verizon Wireless settlement payment that was made, and \$1.3 million (\$1,592,071 loan balance less \$263,300 payment currently appropriated) is indicated for the pay off of the remaining loan principal the City owes the former Redevelopment Agency per Council's direction at the November 13, 2018 meeting from Fund Balance. Each of these expenditures will come from the Fund Balance.

A budget appropriation of \$68,426 is proposed in the Police Department for the new CAD/RMS costs; \$1 million is proposed in the Fire Department for the new fire engine per Council's direction at the November 13, 2018 meeting from Fund Balance; and, \$20,000 is proposed in Public Works for the new Pedestrian Bridge Inspection Program. Keep in mind, the fire engine was budgeted in June with an allocation of \$400,000 from Measure S 2006 Fund Balance. These adjustments are outlined in Attachment A.

Recommendation:

Staff is recommending FY 2018-19 General Fund expenditure adjustments in the amount of \$2,536,027 as follows:

	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Finance Department	455,345	38,830	494,175
Human Resources	389,020	20,000	409,020
Non-Departmental	2,734,275	1,388,771	4,123,046
Police Department	5,927,788	68,426	5,996,214

Fire Department	2,988,161	1,000,000	3,988,161
Public Works	819,410	20,000	839,410
Total Adjustments	13,313,999	2,536,027	15,850,026

Of the proposed revisions, \$2,409,221 is to be funded from the General Fund Balance, leaving a residual balance of \$1,092,034. The remainder is to be paid from current year revenues. The adjustments will bring the FY 2018-19 surplus down to \$108,163.

OTHER FUNDS

Measure S 2006 and 2014 Analysis

The voter-approved 2006 City General Purpose Use Tax is levied at 0.5% on all retail sales. These taxes have been allocated by the City Council to fund Public Safety programs as their highest funding priority. Measure S 2006 revenue collections were 30% of projections at the end of the first quarter, while expenditures are at 18% of appropriations. Staff is recommending a \$12,000 revenue adjustment for Interest and Investment Income to align with average annual earnings, and an expenditure budget reduction in the Fire Department of \$400,000 for the fire engine which is now fully funded from General Fund balance.

Recommendation:

Staff is recommending FY 2018-19 Measure S 2006 budget adjustments as follows:

Revenue	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Interest and Investment Income	1,000	12,000	13,000
Total Adjustments	1,000	12,000	13,000

Expenditures	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Fire Department	951,046	-400,000	551,046
Total Adjustments	951,0146	-400,000	551,046

The voter-approved 2014 City General Purpose Use Tax is also levied at 0.5% on all retail sales. These funds are used to address some of the City's operational and ongoing and previously deferred capital improvement needs. Measure S 2014 revenue collections are 30% of projections at the end of the first quarter, while expenditures are 7% of appropriations. This level of expenditure is primarily due to capital projects that have not been initiated as of yet. While revenue receipts for Measure S 2014 should mirror that of Measure S 2006, some businesses are still being identified by our consultant, HdL, that may not have implemented the second use tax. Staff is recommending a \$15,000 revenue adjustment for Interest and Investment Income to align with average annual earnings, and expenditure

adjustments for one-time uses from Fund Balance resulting from prior year appropriation savings for the following: City Attorney appropriation of \$35,000 for additional Municipal Code updates per Council direction at the September 18, 2018 meeting; Public Works appropriations of \$10,000 for additional tree trimming, and \$40,000 for the Adobe Road Trail/Alignment Restoration project.

Recommendation:

Staff is recommending FY 2018-19 Measure S 2014 adjustments as follows:

Revenue	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Interest and Investment Income	1,000	15,000	16,000
Total Adjustments	1,000	15,000	16,000

Expenditures	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
City Attorney	0	35,000	35,000
Public Works	1,023,447	50,000	1,073,447
Total Adjustments	1,023,447	85,000	1,108,447

Again, these expenditures are proposed to be paid from the Fund Balance, as the FY 2017-18 surplus exceeded this value and has already been credited to the Fund Balance at prior fiscal year end.

Equipment Reserve Fund Analysis

With the adoption of the Measure S 2014 Five-Year Funding Plan May 5, 2015, and amended June 21, 2016, June 20, 2017, and June 19, 2018, City Council established equipment reserves to fund vehicle and equipment purchases in Police, Public Works, and Development Services departments. Staff is requesting an appropriation of \$80,000 in the Public Works Department to purchase a chipper truck to replace the current chipper truck. The available Fund Balance is \$146,188.

Recommendation:

Staff is recommending a FY 2018-19 Equipment Reserve Fund expenditure adjustment in the amount of \$80,000 as follows:

	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Public Works	0	80,000	80,000
Total Adjustments	0	80,000	80,000

Solid Waste Fund Analysis

The Solid Waste Fund accounts for funds received from Republic Services for solid waste capital projects. Staff is proposing revenue adjustments of \$4,000 for Interest and Investment Income, and \$63,000 for a disbursement received from Republic Services for solid waste capital projects. Staff is also proposing expenditure adjustments of \$22,000 for additional consultant services to respond to permit compliance issues, and \$20,000 to install additional trash capture devices in City-owned parking lots.

Recommendation:

Staff is recommending FY 2018-19 Solid Waste Fund adjustments as follows:

Revenue	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Interest and Investment Income	0	4,000	4,000
Reimbursements	0	63,000	63,000
Total Adjustments	0	67,000	67,000

Expenditures	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Public Works	0	42,000	42,000
Total Adjustments	0	42,000	42,000

Measure J Fund Analysis

The Measure J Fund accounts for special override sales tax revenues collected by Contra Costa Transportation Authority (CCTA) and reapportioned to cities for local street projects. Staff is proposing a revenue adjustment of \$5,000 for Interest and Investment Income. Staff is also proposing an expenditure adjustment of \$315,552 for Rule 20A credits that were approved by City Council March 6, 2018. The Rule 20A agreement was entered into on June 19, 2018, and the funds were disbursed on July 11, 2018. The FY 2018-19 budget as adopted anticipated a \$367,774 surplus.

Recommendation:

Staff is recommending FY 2018-19 Measure J Fund adjustments as follows:

Revenue	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Interest and Investment Income	0	5,000	5,000
Total Adjustments	0	5,000	5,000

Expenditures	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Public Works	286,182	315,552	601,734
Total Adjustments	286,182	315,552	601,734

Housing Administration Fund Analysis

The Housing Administration Fund accounts for activities associated with administering housing programs of the former Pinole Redevelopment Agency, use of Housing Set Aside funds, and the provision of affordable housing within the community. Revenue at the end of the first quarter is at 108% of projections. This is the result of additional sales proceeds received from the sale of the Pinole Assisted Living Community property, and the result of a first-time homebuyer loan that was paid off. Expenditures are 30% of appropriations at fiscal year-end.

Recommendation:

Staff is recommending FY 2018-19 Housing Administration Fund revenue adjustments in the amount of \$113,255 as follows:

Revenue	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Other Revenue	0	5,795	5,795
Proceeds from sale of Property	0	1,150	1,150
Loan/Bond Proceeds	10,500	106,310	116,810
Total Adjustments	10,500	113,255	123,755

Interest and Investment Income Analysis

The City pools its cash together into one account to maximize interest earnings, and allocates interest earned to the pooled funds on a quarterly basis. Several funds had Interest and Investment earnings in excess of projections as noted below as items 5 – 10, and in the financial report Attachment A. This is the result of an increased use of LAIF for idle funds.

Sewer Enterprise Fund Analysis

The Sewer Enterprise Fund accounts for fees charged to residents and businesses for sewer utilities. Fees are used to operate the Pinole-Hercules Wastewater Treatment Plant which services the Pinole and Hercules areas. Sewer Usage Fees are received with Property Tax in December, April, and June, and first quarter Hercules billing is in progress. Staff is proposing Interest and Investment Income revenue adjustments of \$50,000, in addition to a \$650 adjustment for a miscellaneous reimbursement received.

Recommendation:

Staff is recommending revenue adjustments of \$50,650 to align with actual receipts as follows:

	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Interest and Investment Income	0	50,000	50,000
Reimbursements	0	650	650
Total Adjustments	0	50,650	50,650

Pinole Community TV Analysis

As of September 30, 2018, revenues of 6% have been realized for the first quarter of the fiscal year. This is partially due to our practice of quarterly billing, which staff is working with Finance for assistance on. In addition, the operating contribution programmed from General Fund is processed at fiscal year-end based on actual funding need. Staff continues to seek other revenue opportunities. Staff is proposing a revenue adjustment of \$3,900 to account for a donation received from the Car Show.

Expenditures continue to stay on track with 19% expended as of September 30, 2018.

Recommendation:

Staff is recommending FY 2018-19 Cable Access TV Fund revenue adjustments in the amount of \$3,900 as follows:

Revenue	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Other Revenue	0	3,900	3,900
Total Adjustments	0	3,900	3,900

Information Systems Fund Analysis

The City utilizes an internal service fund to account for information technology services provided to other departments and funds on a cost-reimbursement basis. Staff is proposing budget adjustments of \$40,000 for Microsoft Office 365, and \$10,404 for the increase in cost for Contra Costa County remote access network board services used by the Police Department. These costs will be allocated back to the departments and funds that benefit from these services.

Recommendation:

Staff is recommending FY 2018-19 Information Systems Fund adjustments as follows:

Revenue	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Professional and Technical Services	442,274	50,404	492,678
Indirect Cost Allocations	-729,824	-50,404	-780,228
Total Adjustments	-287,550	0	-287,550

FISCAL IMPACT

Fiscal impact of the First Quarter FY 2018-19 Financial Report proposed adjustments are summarized below and described in detail above and in Attachment A.

1. Net increase in General Fund revenue of \$30,000 offset by a net increase in expenditures of \$2,536,027.
2. Net increase in Measure S 2006 revenue of \$12,000 offset by a net decrease of expenditures of -\$400,000.
3. Net increase in Measure S 2014 expenditures of \$15,000 offset by an increase in expenditures of \$85,000.
4. Net increase in Equipment Reserve Fund expenditures of \$80,000.
5. Net increase in Gas Tax Fund revenue of \$2,000.
6. Net increase in Traffic safety Fund revenue of \$500.
7. Net increase in Supplemental Law Enforcement Service Fund revenue of \$600.
8. Net increase in NPDES Storm Water Fund revenue of \$150
9. Net increase in Building and Planning Fund revenue of \$5,000.
10. Net increase in Refuse Management Fund revenue of 1,000.
11. Net increase in Solid Waste Fund revenue of \$67,000 offset by an increase in expenditures of \$42,000
12. Net increase in Measure J Fund revenue of \$5,000 offset by an increase in expenditures of \$315,552.
13. Net increase in Housing Administration Fund revenue of \$113,255.
14. Net increase in Sewer Enterprise Fund revenue of \$50,650.
15. Net increase in Community Access TV Fund revenue of \$3,900.
16. Net increase in Information Systems Fund Expense of \$50,404 offset by an Expense Cost Allocation of -\$50,404.

ATTACHMENTS

Attachment A – FY 2018-19 First Quarter Financial Report

Attachment B – Resolution Adjusting Fiscal Year 2018-19 Budget

Attachment C – Resolution Establishing a Disaster Relief Reserve

Attachment D – PowerPoint Presentation



City of Pinole First Quarter Budget Report

For FY 2018-19 Period Ending: 09/30/2018

	FY 2018-19 Total Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Notes
Fund: 100 - General Fund						
Revenue						
SubCategory: 311 - Property Taxes Total:	3,787,392	19,111	(3,768,281)	1%		[1]
SubCategory: 312 - Sales and Use Taxes Total:	3,685,921	1,145,825	(2,540,096)	31%		
SubCategory: 313 - Utility Users Tax Total:	1,930,000	433,808	(1,496,192)	22%		
SubCategory: 314 - Franchise Taxes Total:	744,128	153,704	(590,424)	21%		
SubCategory: 315 - Other Taxes Total:	790,000	160,775	(629,225)	20%		
SubCategory: 321 - Intergovernmental Taxes Total:	1,736,706	-	(1,736,706)	0%		[2]
SubCategory: 323 - State Grants Total:	35,000	21,557	(13,443)	62%		
SubCategory: 324 - Other Grants Total:	59,437	10,000	(49,437)	17%		
SubCategory: 332 - Permits Total:	76,700	14,769	(61,931)	19%		
SubCategory: 341 - Review Fees Total:	30,000	11,897	(18,103)	40%		
SubCategory: 342 - Other Fees Total:	60,500	6,203	(54,297)	10%		
SubCategory: 343 - Abatement Fees Total:	4,000	624	(3,376)	16%		
SubCategory: 351 - Fines and Forfeiture Total:	59,050	16,178	(42,872)	27%		
SubCategory: 361 - Public Safety Charges Total:	1,123,939	12,302	(1,111,637)	1%		[3]
SubCategory: 370 - Interest and Investment Income Total:	5,000	30,884	25,884	618%	30,000	[4]
SubCategory: 381 - Rental Income Total:	81,450	20,363	(61,088)	25%		
SubCategory: 383 - Reimbursements Total:	4,276	509	(3,767)	12%		
SubCategory: 384 - Other Revenue Total:	14,000	3,741	(10,259)	27%		
SubCategory: 392 - Proceeds from Sale of Property Total:	11,000	94	(10,906)	1%		[5]
Revenue Total:	14,238,499	2,062,343	(12,176,156)	14%	30,000	
Expenditures						
Department: 10 - City Council Total:	130,636	22,433	108,203	17%		
Department: 11 - City Manager Total:	141,871	45,717	96,155	32%		
Department: 12 - City Clerk Total:	226,183	61,836	164,347	27%		
Department: 13 - City Treasurer Total:	11,434	2,558	8,876	22%		
Department: 14 - City Attorney Total:	96,820	(1,177)	97,997	-1%		[6]
Department: 15 - Finance Department Total:	455,345	148,770	306,575	33%	38,830	[7]
Department: 16 - Human Resources Total:	389,020	89,888	299,132	23%	20,000	[8]
Department: 17 - Non-Departmental Total:	2,734,275	915,388	1,818,887	33%	1,388,771	[9]
Total Administrative	4,185,584	1,285,414	2,900,171	31%	1,447,601	
Department: 22 - Police Department Total:	5,927,788	1,448,523	4,479,265	24%	68,426	[10]
Department: 23 - Fire Department Total:	2,988,161	552,026	2,436,135	18%	1,000,000	[11]
Total Public Safety	8,915,949	2,000,548	6,915,401	22%	1,068,426	
Department: 34 - Public Works Total:	819,410	205,326	614,083	25%	20,000	[12]
Department: 46 - Community Development Total:	82,587	9,588	72,999	12%		
Total Development Services	901,997	214,914	687,082	24%	20,000	
Expenditure Total:	14,003,530	3,500,876	10,502,654	25%	2,536,027	
Fund: 100 - General Fund Surplus (Deficit):	234,969	(1,438,533)	(1,673,502)	-612%		

NOTES:

- [1] Property Tax receipts are received in December, April and June.
- [2] VLF disbursements are received in January and May.
- [3] First quarter dispatch billing occurs in October.
- [4] Increase Interest and Investment budget to align with average annual receipts.
- [5] Surplus property is sold at various times throughout the fiscal year.
- [6] 11% of budget expended through 9/30/18, with 15% cost allocated back to departments/funds served.
- [7] Increase budget for temporary services, \$23,380; and, carry over from prior year for OPEB actuarial report, \$15,450.
- [8] Increase budget for investigative services, \$15,000; and, carry over from prior year for PERS actuarial report, \$5,000.
- [9] Increase budget for Verizon settlement, \$60,000; and, \$1,328,771 to pay off loan balance to RDA.
- [10] Increase budget for new CAD/RMS costs.
- [11] Increase budget for fire engine purchase per Council direction at 11/13/18 meeting.
- [12] Pedestrian Bridge Inspection Program.

	FY 2018-19 Total Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Notes
Fund: 105 - Measure S -2006						
Revenue						
SubCategory: 312 - Sales and Use Taxes Total:	1,945,600	584,203	(1,361,397)	30%		
SubCategory: 370 - Interest and Investment Income Total:	1,000	3,234	2,234	323%	12,000	[1]
Revenue Total:	1,946,600	587,437	(1,359,163)	30%	12,000	
Expenditures						
Department: 22 - Police Department Total:	1,445,220	299,403	1,145,817	21%		
Department: 23 - Fire Department Total:	951,046	124,335	826,711	13%	(400,000)	[7]
Expenditure Total:	2,396,266	423,738	1,972,528	18%	(400,000)	
Fund: 105 - Measure S -2006 Surplus (Deficit):	(449,666)	163,699	613,365	-36%		
Fund: 106 - MEASURE S-2014						
Revenue						
SubCategory: 312 - Sales and Use Taxes Total:	1,945,600	580,924	(1,364,676)	30%		
SubCategory: 370 - Interest and Investment Income Total:	1,000	4,554	3,554	455%	15,000	[1]
Revenue Total:	1,946,600	585,477	(1,361,123)	30%	15,000	
Expenditures						
Department: 14 - City Attorney Total:	-	5,736	(5,736)	-100%	35,000	[2]
Department: 15 - Finance Department Total:	4,865	-	4,865	0%		
Department: 17 - Non-Departmental Total:	852,000	-	852,000	0%		[3]
Department: 18 - Information Systems Total:	125,000	341	124,659	0%		
Total Administrative	981,865	6,077	975,788	1%	35,000	
Department: 22 - Police Department Total:	106,306	8,044	98,262	8%		
Department: 23 - Fire Department Total:	314,663	101,166	213,497	32%		
Total Public Safety	420,969	109,210	311,760	26%	-	
Department: 34 - Public Works Total:	1,023,447	47,667	975,780	5%	50,000	[4,5]
Expenditure Total:	2,426,281	162,954	2,263,327	7%	85,000	
Fund: 106 - MEASURE S-2014 Surplus (Deficit):	(479,681)	422,523	902,204	-88%		
Fund: 160 - EQUIPMENT RESERVE						
Revenue						
SubCategory: 385 - Indirect Cost Allocations Total:	125,000	-	(125,000)	0%		
Revenue Total:	125,000	-	(125,000)	0%		
Department: 34 - Public Works Total:	-	-	-	0%	80,000	[6]
Expenditure Total:	-	-	-	0%	80,000	
Fund: 160 - EQUIPMENT RESERVE Surplus (Deficit):	125,000	-	(125,000)	0%		
Fund: 200 - Gas Tax Fund						
Revenue						
SubCategory: 321 - Intergovernmental Taxes Total:	804,375	190,199	(614,176)	24%		
SubCategory: 370 - Interest and Investment Income Total:	-	723	723	-100%	2,000	[1]
Revenue Total:	804,375	190,922	(613,453)	24%	2,000	
Expenditures						
Department: 34 - Public Works Total:	918,328	84,707	833,621	9%		[5]
Expenditure Total:	918,328	84,707	833,621	9%		
Fund: 200 - Gas Tax Fund Surplus (Deficit):	(113,953)	106,215	220,168	-93%		
Fund: 201 - Restricted Real Estate Maintenance Fund						
Revenue						
SubCategory: 342 - Other Fees Total:	3,175	475	(2,700)	15%		
SubCategory: 381 - Rental Income Total:	34,000	34,000	-	100%		
Revenue Total:	37,175	34,475	(2,700)	93%		
Expenditures						
Department: 34 - Public Works Total:	37,175	4,154	33,021	11%		
Expenditure Total:	37,175	4,154	33,021	11%		
und: 201 - Restricted Real Estate Maintenance Fund Surplus (Deficit):	-	30,321	30,321	-100%		

NOTES:

- [1] Increase Interest and Investment budget to align with average annual receipts.
- [2] Increase budget for Municipal Code updates per Council's direction at 9/18/18 meeting.
- [3] Operating transfers and equipment replacement allocations are processed at mid-year and year-end.
- [4] Increase budget for additional tree trimming, \$10,000; Adobe Road Trail/Alignment Restoration project, \$40,000.
- [5] Many capital projects are in the early stages of commencement.
- [6] Increase budget for Chipper Truck from Equipment Reserves designated by Council for large equipment.
- [7] Reduce budget for fire engine now funded from General Fund Balance per Councils direction at the 11/13/18 meeting.

	FY 2018-19 Total Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Notes
Fund: 203 - Public Safety Augmentation Fund						
Revenue						
SubCategory: 321 - Intergovernmental Taxes Total:	174,069	43,889	(130,180)	25%		
SubCategory: 370 - Interest and Investment Income Total:	500	456	(44)	91%		
Revenue Total:	174,569	44,344	(130,225)	25%		
Expenditures						
Department: 22 - Police Department Total:	151,406	26,714	124,692	18%		
Expenditure Total:	151,406	26,714	124,692	18%		
Fund: 203 - Public Safety Augmentation Fund Surplus (Deficit):	23,163	17,630	(5,533)	76%		
Fund: 204 - Police Grants						
Revenue						
SubCategory: 324 - Other Grants Total:	320,000	-	(320,000)	0%		
Revenue Total:	320,000	-	(320,000)	0%		
Expenditures						
Department: 22 - Police Department Total:	274,003	58,201	215,802	21%		
Expenditure Total:	274,003	58,201	215,802	21%		
Fund: 204 - Police Grants Surplus (Deficit):	45,997	(58,201)	(104,198)	-127%		
Fund: 205 - Traffic Safety Fund						
Revenue						
SubCategory: 351 - Fines and Forfeiture Total:	57,750	6,969	(50,781)	12%		
SubCategory: 370 - Interest and Investment Income Total:	-	222	222	-100%	500	[1]
Revenue Total:	57,750	7,191	(50,559)	12%	500	
Expenditures						
Department: 22 - Police Department Total:	18,458	1,034	17,424	6%		
Expenditure Total:	18,458	1,034	17,424	6%		
Fund: 205 - Traffic Safety Fund Surplus (Deficit):	39,292	6,157	(33,135)	16%		
Fund: 206 - Supplemental Law Enforcement Svc Fund						
Revenue						
SubCategory: 323 - State Grants Total:	100,000	73,329	(26,671)	73%		
SubCategory: 370 - Interest and Investment Income Total:	-	200	200	-100%	600	[1]
Revenue Total:	100,000	73,529	(26,471)	74%	600	
Expenditures						
Department: 22 - Police Department Total:	100,000	20,304	79,696	20%		
Expenditure Total:	100,000	20,304	79,696	20%		
Fund: 206 - Supplemental Law Enforcement Svc Fund Surplus (Deficit):	-	53,225	53,225	-100%		
Fund: 207 - NPDES Storm Water Fund						
Revenue						
SubCategory: 321 - Intergovernmental Taxes Total:	315,768	-	(315,768)	0%		
SubCategory: 370 - Interest and Investment Income Total:	-	118	118	-100%	150	[1]
Revenue Total:	315,768	118	(315,650)	0%	150	
Expenditures						
Department: 34 - Public Works Total:	318,173	51,567	266,606	16%		
Expenditure Total:	318,173	51,567	266,606	16%		
Fund: 207 - NPDES Storm Water Fund Surplus (Deficit):	(2,405)	(51,450)	(49,045)	2139%		

NOTES:

[1] Increase Interest and Investment budget to align with average annual receipts.

	FY 2018-19 Total Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Notes
Fund: 209 - Recreation Fund						
Revenue						
Department: 55 - Recreation						
Division: 551 - Recreation Administration	391,902	5,288	(386,614)	1%		
Division: 552 - Senior Center	321,500	85,794	(235,706)	27%		
Division: 553 - Tiny Tots	195,589	37,459	(158,130)	19%		
Division: 554 - Youth Center	76,375	6,459	(69,916)	8%		
Division: 555 - Day Camp	32,000	8,109	(23,891)	25%		
Division: 556 - Performing Arts	48,280	9,053	(39,227)	19%		
Division: 557 - Swim Center	83,920	22,577	(61,343)	27%		
Division: 558 - Memorial Hall	5,600	-	(5,600)	0%		
Division: 559 - Tennis	500	200	(300)	40%		
Revenue Total:	1,155,666	174,939	(980,727)	15%		
Expenditures						
Division: 551 - Recreation Administration	192,844	38,792	154,052	20%		
Division: 552 - Senior Center	470,458	101,939	368,519	22%		
Division: 553 - Tiny Tots	119,030	29,697	89,333	25%		
Division: 554 - Youth Center	202,913	39,168	163,745	19%		
Division: 555 - Day Camp	37,572	2,324	35,248	6%		
Division: 556 - Performing Arts	43,950	12,847	31,103	29%		
Division: 557 - Swim Center	80,811	43,110	37,701	53%		
Division: 558 - Memorial Hall	4,838	783	4,055	16%		
Division: 559 - Tennis	3,250	383	2,867	12%		
Department: 55 - Recreation Total:	1,155,666	269,044	886,622	23%		
Expenditure Total:	1,155,666	269,044	886,622	23%		
Fund: 209 - Recreation Fund Surplus (Deficit):	0	(94,105)	(94,105)	-100%		
Fund: 212 - Building & Planning						
Revenue						
SubCategory: 315 - Other Taxes Total:	1,800	7	(1,793)	0%		
SubCategory: 332 - Permits Total:	530,750	117,459	(413,291)	22%		
SubCategory: 341 - Review Fees Total:	160,000	53,407	(106,593)	33%		
SubCategory: 342 - Other Fees Total:	44,500	18,470	(26,030)	42%		
SubCategory: 370 - Interest and Investment Income Total:	-	1,539	1,539	-100%	5,000	[1]
SubCategory: 384 - Other Revenue Total:	31,000	1,302	(29,698)	4%		
Revenue Total:	768,050	192,183	(575,867)	25%	5,000	
Expenditures						
Department: 46 - Community Development Total:	1,039,853	157,312	882,541	15%		
Expenditure Total:	1,039,853	157,312	882,541	15%		
Fund: 212 - Building & Planning Surplus (Deficit):	(271,803)	34,872	306,674	-13%		
Fund: 213 - Refuse Management Fund						
Revenue						
SubCategory: 323 - State Grants Total:	60,060	15,340	(44,720)	26%		
SubCategory: 370 - Interest and Investment Income Total:	-	1,078	1,078	-100%	1,000	[1]
Revenue Total:	60,060	16,418	(43,642)	27%	1,000	
Expenditures						
Department: 34 - Public Works Total:	128,508	24,690	103,818	19%		
Expenditure Total:	128,508	24,690	103,818	19%		
Fund: 213 - Refuse Management Fund Surplus (Deficit):	(68,448)	(8,272)	60,176	12%		
Fund: 214 - Solid Waste Fund						
Revenue						
SubCategory: 370 - Interest and Investment Income Total:	-	1,367	1,367	-100%	4,000	[1]
SubCategory: 383 - Reimbursements Total:	-	62,934	62,934	-100%	63,000	[2]
Revenue Total:	-	64,301	64,301	-100%	67,000	
Expenditures						
Department: 34 - Public Works Total:	-	418	(418)	-100%	42,000	[3]
Expenditure Total:	-	418	(418)	-100%	42,000	
Fund: 214 - Solid Waste Fund Surplus (Deficit):	-	63,883	63,883	-100%		

NOTES:

[1] Increase Interest and Investment budget to align with average annual receipts.

[2] Increase Reimbursement budget to account for Republic Service solid waste project disbursement received.

[3] Increase budget for additional consultant services to respond to permit compliance issues, \$22,000; and, for additional trash capture devices, \$20,000.

	FY 2018-19 Total Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Notes
Fund: 215 - Measure C and J Fund						
Revenue						
SubCategory: 324 - Other Grants Total:	303,590	-	(303,590)	0%		
SubCategory: 370 - Interest and Investment Income Total:	-	1,707	1,707	-100%	5,000	[1]
Revenue Total:	303,590	1,707	(301,883)	1%	5,000	
Expenditures						
Department: 17 - Non-Departmental Total:	47,049	47,049	-	100%		
Department: 34 - Public Works Total:	286,182	336,003	(49,821)	117%	315,552	[2]
Expenditure Total:	333,231	383,052	(49,821)	115%	315,552	
Fund: 215 - Measure C and J Fund Surplus (Deficit):	(29,641)	(381,345)	(351,704)	1287%		
Fund: 285 - Housing Land Held for Resale						
Revenue						
SubCategory: 370 - Interest and Investment Income Total:	35,000	3,806	(31,194)	11%		
SubCategory: 381 - Rental Income Total:	72,253	-	(72,253)	0%		
SubCategory: 384 - Other Revenue Total:	-	5,795	5,795	-100%	5,795	[3]
SubCategory: 392 - Proceeds from Sale of Property Total:	-	1,150	1,150	-100%	1,150	[4]
SubCategory: 393 - Loan/Bond Proceeds Total:	10,500	116,341	105,841	1108%	106,310	[5]
Revenue Total:	117,753	127,092	9,339	108%	113,255	
Expenditures						
Department: 46 - Community Development Total:	202,136	59,915	142,221	30%		
Expenditure Total:	202,136	59,915	142,221	30%		
Fund: 285 - Housing Land Held for Resale Surplus (Deficit):	(84,383)	67,177	151,560	-80%		
Fund: 500 - Sewer Enterprise Fund						
Revenue						
SubCategory: 363 - Sewer Enterprise Charges Total:	6,937,332	3,485	(6,933,847)	0%		[6]
SubCategory: 370 - Interest and Investment Income Total:	-	16,022	16,022	-100%	50,000	[1]
SubCategory: 383 - Reimbursements Total:	-	650	650	-100%	650	[7]
Revenue Total:	6,937,332	20,157	(6,917,175)	0%	50,650	
Expense						
Department: 64 - Sewer Total:	7,462,694	1,212,383	6,250,310	16%		
Expense Total:	7,462,694	1,212,383	6,250,310	16%		
Fund: 500 - Sewer Enterprise Fund Surplus (Deficit):	(525,362)	(1,192,227)	(666,865)	227%		
Fund: 505 - Cable Access TV						
Revenue						
SubCategory: 314 - Franchise Taxes Total:	40,000	8,285	(31,715)	21%		
SubCategory: 365 - Cable TV Charges Total:	205,810	13,456	(192,354)	7%		
SubCategory: 384 - Other Revenue Total:	-	3,900	3,900	-100%	3,900	[8]
SubCategory: 399 - Transfers In Total:	178,736	-	(178,736)	0%		
Revenue Total:	424,546	25,642	(398,904)	6%	3,900	
Expense						
Department: 19 - Cable Access TV Total:	424,546	81,797	342,749	19%		
Expense Total:	424,546	81,797	342,749	19%		
Fund: 505 - Cable Access TV Surplus (Deficit):	-	(56,156)	(56,156)	-100%		

NOTES:

[1] Increase Interest and Investment budget to align with average annual receipts.

[2] Increase Public Works budget for Rule 20A credits, \$315,552, approved by Council on 3/6/18, per agreement entered into 6/19/18, and disbursed on July 11, 2018.

[3] Increase Other Revenue \$5,795 for share in increase of property value from property loan payoff.

[4] Increase Proceeds from Sale of Property \$1,150 for additional funds received related to PALC sale.

[5] Increase Loan Proceeds \$106,310 for loan payoff.

[6] Sewer usage fees received with Property Tax in December, April, and June. Hercules first quarter billing in progress.

[7] Increase budget for Miscellaneous revenue receipt of \$650.

[8] Increase Other Revenue \$3,900 for PCTV donation received.

	FY 2018-19 Total Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Notes
Fund: 525 - Information Systems						
Expense						
SubCategory: 421 - Professional and Technical Services Total:	442,274	109,139	333,135	25%	50,404	[1]
SubCategory: 461 - Indirect cost allocations Total:	(729,824)	-	(729,824)	0%	(50,404)	[1]
Other Operating Subtotal	287,550	29,973	257,577	10%		
Department: 18 - Information Systems Total:	-	139,113	(139,113)	-100%	-	
Expense Total:	-	139,113	(139,113)	-100%	-	
Fund: 525 - Information Systems Total:	-	139,113	(139,113)	-100%		
Fund: 750 - Recognized Obligation Retirement Fund						
Revenue						
SubCategory: 311 - Property Taxes Total:	250,000	-	(250,000)	0%		
Revenue Total:	250,000	9,440	(240,560)	4%		
Expense						
Department: 46 - Community Development Total:	250,000	54,564	195,436	22%		
Expense Total:	250,000	54,564	195,436	22%		
Fund: 750 - Recognized Obligation Retirement Fund Surplus (Deficit):	-	(45,124)	(45,124)	-100%		

NOTES:

[1] Increase Software Maintenance budget \$40,000 for Microsoft Office 365; and, increase Network Maintenance budget \$10,404 to account for the increase in cost for the CCC Remote Access Board fees.

RESOLUTION NO. 2018-xx**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, MODIFYING THE CITY BUDGET FOR FISCAL YEAR 2018-19**

WHEREAS, the City Council did adopt a Budget for City Operations by Resolution number 2018-56 on June 19, 2018; and

WHEREAS, the City Manager has presented proposed recommendations for modification of the adopted budget and programs of service for the City of Pinole Operations for fiscal year 2018-19 as part of a 1st Quarter Financial Report at the regular City Council Meeting held on December 18, 2018; and

WHEREAS, the City Council has considered these recommended changes, as to the matter of the City budget; and

WHEREAS, the City Council has solicited public input on the proposed modifications to the FY 2018-19 Operations Budget.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pinole as follows:

Modifications to the budget for the City of Pinole for fiscal year 2018-19 commencing July 1, 2018 and ending June 30, 2019 are hereby approved and adopted as follows:

FY 2018-19 Budget Adjustments**General Fund - 100**

Revenue	\$30,000
Expenditures	\$2,536,027

Measure S 2006 Fund - 105

Revenue	\$12,000
Expenditures	-\$400,000

Measure S 2014 Fund - 106

Revenue	\$15,000
Expenditures	\$85,000

Equipment Reserve Fund - 160

Expenditures	\$80,000
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Gas Tax Fund - 200

Revenue	\$2,000
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Traffic Safety Fund - 205

Revenue	\$500
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Supplemental Law Enforcement Fund - 206

Revenue	\$600
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NPDES Strom Water Fund - 207	
Revenue	\$150
Building and Planning Fund - 212	
Revenue	\$5,000
Refuse Management Fund - 213	
Revenue	\$1,000
Solid Waste Fund - 214	
Revenue	\$67,000
Expenditures	\$42,000
Measure J Fund - 215	
Revenue	\$5,000
Expenditures	\$315,552
Housing Administration Fund - 285	
Revenue	\$113,255
Sewer Enterprise Fund - 500	
Revenue	\$50,650
Cable Access TV Fund - 505	
Revenue	\$3,900
Information Systems Fund - 525	
Expense	\$50,404
Expense Cost Allocation	-\$50,404

PASSED AND ADOPTED this 18th day of December 2018, by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

I hereby certify that the foregoing resolution was introduced, passed and adopted on this 18th day of **December, 2018**.

Patricia Athenour, MMC
Interim City Clerk

RESOLUTION NO. 2018-xx

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, ESTABLISHING A DISASTER RELIEF RESERVE BEGINNING FISCAL YEAR 2018-19

WHEREAS, the City Council did review the fiscal year-end financial report at its November 13, 2018 meeting; and

WHEREAS, the City Manager did present proposed recommendations for one-time use of Fund Balance from fiscal year ending June 30, 2018 surplus; and

WHEREAS, the City Council has considered these recommended one-time uses, as to the matter of the year-end surplus; and

WHEREAS, the City Council requested a Disaster Relief Reserve to be established in the amount of \$100,000 from the available General Fund Balance; and

WHEREAS, the City Council has solicited public input on the proposed uses of the fiscal year ending June 30, 2018 surplus.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pinole as follows:

A Disaster Relief Reserve for the City of Pinole is hereby established in the amount of \$100,000 effective December 18, 2018.

PASSED AND ADOPTED this 18th day of December 2018, by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

I hereby certify that the foregoing resolution was introduced, passed and adopted on this **18th** day of **December, 2018**.

Patricia Athenour, MMC
Interim City Clerk



FY 2018-19 FIRST QUARTER FINANCIAL REPORT AND BUDGET ADJUSTMENTS

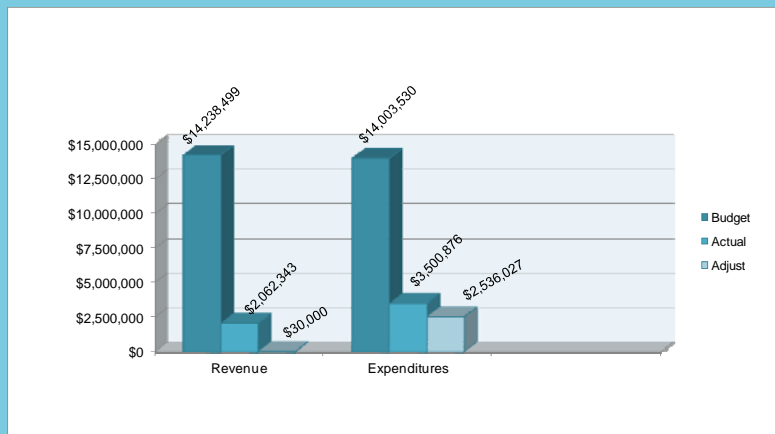
Background:

- ▶ The City Council adopts an annual operating budget by June 30th of each fiscal year, which is effective July 1st through June 30th.
- ▶ It is the City's policy to adopt a structurally balanced budget whereby current year expenditures are funded with current year revenue.
- ▶ Use of fund balance or non-recurring revenue can be used for one-time expenses.

Background:

- ▶ Adopted FY 2018-19 budget projects General Fund surplus of \$234,969
- ▶ Revenue and expenditures should average 25% for the period
- ▶ General Fund revenues realized at 14% of projections
- ▶ General Fund expenditures realized at 25% of projections

General Fund Overview



Includes \$2,388,771 from prior year surplus, and \$20,450 carry forward requests.

General Fund Revenue Budget-to-Actual

	Adopted Budget	1 st Qtr Actual	Budget Adjust	Updated Budget
Property Tax	3,787,392	19,111	0	3,787,392
Sales Tax	3,685,921	1,145,825	0	3,685,921
Utility Users Tax	1,930,000	433,808	0	1,930,000
Other Taxes	3,270,834	314,479	0	3,270,834
Other Revenue	1,564,352	149,120	30,000	1,594,352
Total Revenue	14,238,499	2,516,337	30,000	14,268,499

General Fund Expenditures by Function Budget-to-Actual

	Adopted Budget	1 st Qtr Actual	Budget Adjust	Updated Budget
Administration	4,185,584	1,285,414	1,447,601*	5,633,185
Public Safety	8,915,949	2,000,548	1,068,426*	9,984,375
Public Works	819,410	205,326	20,000	839,410
Comm. Dev.	82,587	9,588	0	82,587
Total Expenditures	14,003,530	3,500,876	2,536,027	16,539,557

*Includes use of prior year surplus for one-time uses.

Measure S 2006 Budget-to-Actual

	Adopted Budget	1 st Qtr Actual	Budget Adjust	Updated Budget
Sales Tax	1,945,000	584,203	0	1,945,000
Other Revenue	1,000	3,234	12,000	13,000
Total Revenue	1,946,000	587,437	12,000	1,958,000
Police Dept	1,445,220	299,403	0	1,445,220
Fire Dept	951,046	124,335	-400,000	551,046
Total Expenditures	2,396,266	423,738	-400,000	1,996,266

Measure S 2014 Revenue Budget-to-Actual

	Adopted Budget	1 st Qtr Actual	Budget Adjust	Updated Budget
Sales Tax	1,945,000	580,924	0	1,945,000
Other Revenue	1,000	4,554	15,000	16,000
Total Revenue	1,946,000	585,477	15,000	1,961,000

Measure S 2014 Expenditures Budget-to-Actual

	Adopted Budget	1 st Qtr Actual	Budget Adjust	Updated Budget
Administration	981,865	6,077	35,000*	1,016,865
Public Safety	420,969	109,210	0	420,969
Public Works	1,023,447	47,667	50,000*	1,073,447
Total Expenditures	2,426,281	162,954	85,000	2,511,281

* Funding will come from Measure S 2014 Fund Balance

Equipment Reserve Fund Budget-to-Actual

	Adopted Budget	1 st Qtr Actual	Budget Adjust	Updated Budget
Public Works	0	0	80,000	80,000
Total Expenditures	0	0	80,000	80,000

Solid Waste Fund Budget-to-Actual

	Adopted Budget	1 st Qtr Actual	Budget Adjust	Updated Budget
Revenue:				
Interest & Invest.	0	1,367	4,000	4,000
Reimbursements	0	62,934	63,000	63,000
Total Revenue	0	64,301	67,000	67,000
Expenditures:				
Public Works	0	418	42,000	42,000
Total Expenditures	0	418	42,000	42,000

Measure J Fund Budget-to-Actual

	Adopted Budget	1 st Qtr Actual	Budget Adjust	Updated Budget
Revenue:				
Other Grants	303,590	0	0	303,590
Interest & Invest.	0	1,707	5,000	5,000
Total Revenue	303,590	1,707	5,000	308,590
Expenditures:				
Non-Department	47,049	47,049	0	47,049
Public Works	286,182	336,003	315,552	601,734
Total Expenditures	333,231	383,052	315,552	648,783

Housing Fund Budget-to-Actual

	Adopted Budget	1 st Qtr Actual	Budget Adjust	Updated Budget
Revenue:				
Interest & Invest.	35,000	3,806	0	35,000
Rental Income	72,253	0	0	72,253
Other Revenue	0	5,795	5,795	5,795
Proceeds/Property	0	1,150	1,150	1,150
Loan Proceeds	10,500	116,341	106,310	116,810
Total Revenue	117,753	127,092	113,255	231,008

Sewer Enterprise Fund Budget-to-Actual

	Adopted Budget	1 st Qtr Actual	Budget Adjust	Updated Budget
Revenue:				
Sewer Charges	6,937,332	3,485	0	6,937,332
Interest & Invest.	0	16,022	50,000	50,000
Reimbursements	0	650	650	650
Total Revenue	6,937,332	20,157	50,650	6,987,982
Expense:				
Sewer	7,462,694	1,212,383	0	7,462,694
Total Expenses	7,462,694	1,212,383	0	7,462,694

Cable Access TV Fund Budget-to-Actual

	Adopted Budget	1 st Qtr Actual	Budget Adjust	Updated Budget
Revenue:				
Franchise Tax	40,000	8,285	0	40,000
Cable TV Charges	205,810	13,456	0	205,810
Other Revenue	0	3,900	3,900	3,900
Transfers In	178,736	0	0	178,736
Total Revenue	424,546	25,642	3,900	428,446

Information Systems Fund Budget-to-Actual

	Adopted Budget	1 st Qtr Actual	Budget Adjust	Updated Budget
Expense:				
Professional Svcs.	442,274	109,139	50,404	492,678
Indirect Cost Alloc.	-729,824	0	-50,404	-729,824
Other Operating	287,550	29,973	0	287,550
Total Expenses	0	139,113	0	0

FY 2018-19 1st Quarter Budget Adjustments

General Fund - 100

Revenue	\$30,000
Expenditures	\$2,536,027

Measure S 2006 Fund - 105

Revenue	\$12,000
Expenditures	-\$400,000

Measure S 2014 Fund - 106

Revenue	\$15,000
Expenditures	\$85,000

Equipment Reserve Fund - 160

Expenditures	\$80,000
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Gas Tax Fund - 200

Revenue	\$2,000
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FY 2018-19 1st Quarter Budget Adjustments

Traffic Safety Fund - 205

Revenue	\$500
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Supplemental Law Enforcement Fund - 206

Revenue	\$600
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NPDES Storm Water Fund - 207

Revenue	\$150
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Building and Planning Fund - 212

Revenue	\$5,000
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Refuse Management Fund - 213

Revenue	\$1,000
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Solid Waste Fund - 214

Revenue	\$67,000
Expenditures	\$42,000

FY 2018-19 1st Quarter Budget Adjustments

Measure J Fund - 215

Revenue	\$5,000
Expenditures	\$315,552

Housing Administration Fund - 285

Revenue	\$113,255
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Sewer Enterprise Fund - 500

Revenue	\$50,650
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Cable Access TV Fund - 505

Revenue	\$3,900
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Information Systems Fund – 525

Expense	\$50,404
Expense Cost Allocation	-\$50,404

Questions and Comments?