



## **CITY COUNCIL REPORT**

**10A**

**DATE: MAY 21, 2019**

**TO: MAYOR AND COUNCIL MEMBERS**

**FROM: ANDREA MILLER, FINANCE DIRECTOR**

**SUBJECT: RECEIVE THE FY 2018-19 THIRD QUARTER FINANCIAL REPORT  
AND ADOPT A RESOLUTION APPROVING BUDGET  
ADJUSTMENTS**

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### **RECOMMENDATION**

It is recommended that the City Council:

1. Receive the FY 2018-19 Third Quarter Financial Report;
2. Adopt a resolution approving budget adjustments per staff recommendations in Attachment A.

### **BACKGROUND**

For the period July 1, 2018 through March 31, 2019, 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 third quarter financial performance for the City's FY 2018-19 budget. While revenue and expenditures for the third quarter of the fiscal year should average 75% 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 adjusted budget for FY 2018-19 anticipates a use of fund balance from fiscal year ending June 30, 2018 surplus in the amount of -\$8,551,264 for Council approved one-time expenditures, primarily a new Fire engine, loan repayment to the former Redevelopment Agency, fully funding the General Reserve, and funding the Section 115 Trust. Staff is now projecting a FY 2018-19 use of fund balance in the amount of -\$14,730,997.

The economy in Pinole remains strong with revenue of 70% (not including transfers in) realized at third quarter. 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. Property Tax revenue is the City's largest General Fund revenue stream for FY 2018-19, with third quarter collections at 66% of projections compared to 101% for the same period in the prior fiscal year. This is the result of a Redevelopment Property Tax Trust Fund (RPTTF) disbursement in the amount of \$691,000 received in the prior fiscal year from the sale of Gateway. Property Tax settlements are received in December, April, and June. 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 third quarter are 75% of projections compared to 72% for the same period in the prior fiscal year. However, this is expected to be negatively impacted in FY 2019-20 due to the closure of three large retailers.

Utility Users Tax is the City's third largest General Fund revenue stream with 73% realized for the third quarter compared to 81% for the same period in the prior fiscal year. Franchise Tax is at 79% of projections for the third quarter; Other Taxes which includes Transient Occupancy Tax and Business Licenses are at 92% of projections.

Intergovernmental tax which includes Motor Vehicle License Fee and Home Owner Property Tax Relief along with grant receipts is at 52% of projections. Motor Vehicle License Fees are usually received in January and May. State Grants includes Post Reimbursable and Abandoned Vehicle funds is at 183% for the period. Review Fees is at 102%, and Abatement Fees is at 219% for the period. Public Safety Charges includes Dispatch services, for which the third quarter receipt is pending. Lastly, a transfer in from the sale of PALC settlement proceeds investments to increase funding in the Section 115 Trust is reflected for the period.

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 at 382%. 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 2018-19 General Fund revenue adjustments in the amount of \$6,856,667 as follows:

	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Sales & Use Tax	3,685,921	264,979	3,950,900
Other Taxes	790,000	94,200	884,200
State Grants	55,000	49,000	104,000
Review Fees	30,000	9,800	39,800
Abatement Fees	4,000	5,000	9,000
Interest and Investment Income	35,000	143,000	178,000
Transfers In <sup>1</sup>	0	6,290,688	6,290,688
<b>Total Adjustments</b>	<b>4,599,921</b>	<b>6,856,667</b>	<b>11,456,588</b>

<sup>1</sup> Represents the PALC settlement proceeds sale of investments.

Total adjustments only reflect revenue with adjustments recommended.

#### General Fund Expenditure Analysis

The \$8 million use of fund balance noted above is a result of Council's direction at the November 13, 2018 meeting:

- An additional \$4,600,806 was allocated to the General Reserve;
- The balance of the loan from the former Redevelopment Agency in the amount of \$1,592,071 was repaid;
- Established a Disaster Relief Reserve in the amount of \$100,000; and,
- Sold remaining investments in the PALC Trust account to allocate additional funding in the amount of \$3,287,510 to the Section 115 Pension Trust.

Operating Budget Expenditures for the City's General Fund are at 62% of projections at the end of the third quarter.

Staff is proposing budget adjustments in the City Clerk's Office in the amount of \$10,000 for prior year election expenses.

A budget adjustment of \$13 million for the Section 115 Trust previously authorized by City Council at the June 19, 2018 meeting.

A budget adjustment of \$24,000 is proposed in the Fire Department: \$20,000 for medical supplies, and \$4,000 for fuel.

A Public Works budget adjustment of \$2,400 is proposed to upgrade the East Bay Regional Communications System Authority (EBRCSA) radios. This upgrade has already been budgeted for Police and Fire radios.

These adjustments are outlined in Attachment A.

**Recommendation:**

Staff is recommending FY 2018-19 General Fund expenditure adjustments in the amount of \$13,036,400 as follows:

	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
City Clerk	249,583	10,000	259,583
General Government/Non-Dept.	10,422,291	13,000,000	23,422,291
Fire Department	4,018,161	24,000	4,042,161
Public Works	859,810	2,400	862,210
<b>Total Adjustments</b>	<b>15,549,845</b>	<b>13,036,400</b>	<b>28,586,245</b>

**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 75% of projections at the end of the third quarter, while expenditures are at 51% of appropriations. Staff is recommending a \$9,500 revenue adjustment for Interest and Investment Income to align with projected annual earnings, a \$154,400 Sales Tax revenue adjustment to align with projected annual receipts, and an expenditure budget adjustment in the Finance Department of \$1,628 to allocate the Measure S 2006 audit expenses from Measure S 2014, and reduce Police expenditures by \$13,894 for the fitness equipment partially funded from Police Security fund balance.

**Recommendation:**

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

<b>Revenue</b>	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Sales & Use Tax	1,945,600	154,400	2,100,000
Interest and Investment Income	13,000	9,500	22,500
<b>Total Adjustments</b>	<b>1,958,600</b>	<b>163,900</b>	<b>2,122,500</b>

<b>Expenditures</b>	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Finance Department	0	1,628	1,628
Police Department	1,785,974	-13,894	1,772,080
<b>Total Adjustments</b>	<b>1,785,974</b>	<b>-12,266</b>	<b>1,773,708</b>

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 76% of projections at the end of the third quarter, while expenditures are 17% 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 paying for prior sales tax reporting periods due to the delay in implementing the second use tax after being identified by our consultant. Staff is recommending a \$154,400 Sales Tax revenue adjustment to align with projected annual receipts, a \$16,800 revenue adjustment for Interest and Investment Income to align with average annual earnings, a \$600 Reimbursement revenue adjustment from Alameda County Waste Management Authority for meeting attendance, and an expenditure adjustment of -\$1,628 in Finance to allocate the Measure S 2006 audit expenses from Measure S 2014.

**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
Sales & Use Tax	1,945,600	154,400	2,100,000
Interest and Investment Income	16,000	16,800	32,800
Reimbursements	0	600	600
<b>Total Adjustments</b>	<b>1,961,600</b>	<b>171,800</b>	<b>2,133,400</b>

Expenditures	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Finance Department	4,865	-1,628	3,237
<b>Total Adjustments</b>	<b>4,865</b>	<b>-1,628</b>	<b>3,237</b>

**Police Security Fund Analysis**

The Police Security Fund was established to record reimbursements received from commercial enterprises for police security services provided. These services are no longer provided by the Police Department, and Staff is requesting the remaining fund balance of \$13,894 be appropriated towards the purchase of Police fitness equipment previously authorized per Council's prior action on January 15, 2019.

**Recommendation:**

Staff is recommending a FY 2018-19 Police Security Fund expenditure adjustment in the amount of \$13,894 as follows:

	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Police Department	0	13,894	13,894
<b>Total Adjustments</b>	<b>0</b>	<b>13,894</b>	<b>13,894</b>

### Police Grants Fund Analysis

The Police Department receives funding from West Contra Costa Unified School District to fund two School Resource Officers (SROs), and contributions from other sources to support police programs. Grant receipts for quarters 1-3 are pending due to delayed billing as a result of staff shortages. Staff is requesting a budget adjustment of \$120 for miscellaneous contributions received.

### Recommendation:

Staff is recommending a FY 2018-19 Police Grants Fund revenue adjustment in the amount of \$120 as follows:

	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Other Revenue	0	120	120
<b>Total Adjustments</b>	<b>0</b>	<b>120</b>	<b>120</b>

### Traffic Safety Fund Analysis

Fines and Forfeitures received by the City under Section 1463 of the Penal Code are placed in the Traffic Safety Fund. Revenue received is at 39% of projections for the period. Staff is requesting a budget reduction of -\$22,750 for Fines and Forfeitures to align with projected actual, and an Interest and Investment adjustment of \$1,000.

### Recommendation:

Staff is recommending FY 2018-19 Traffic Safety Fund revenue adjustments in the amount of \$-21,750 as follows:

	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Fines & Forfeitures	57,750	-22,750	35,000
Interest & Investments	500	1,000	1,500
<b>Total Adjustments</b>	<b>58,250</b>	<b>-21,750</b>	<b>36,500</b>

### Supplemental Law Enforcement Services Fund Analysis

Funds provided by the State annually under Prop. 172 which created the Citizens Option for Public Safety Program are placed in the Supplemental Law Enforcement Fund (SLESF). Revenue for the period is 149% of budget. Staff is requesting a State Grant revenue budget adjustment of \$48,747 for the Growth Allocation received, and an Interest and Investment adjustment of \$1,000 to align with projected actuals.

#### **Recommendation:**

Staff is recommending FY 2018-19 Supplemental Law Enforcement Fund revenue adjustments in the amount of \$49,747 as follows:

	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
State Grants	100,000	48,747	148,747
Interest & Investments	600	1,000	1,600
<b>Total Adjustments</b>	<b>100,600</b>	<b>49,747</b>	<b>150,347</b>

### Building & Planning Fund Analysis

The Building Fund's FY 2018-19 adopted budget projected a net \$325,703 use of fund balance to achieve a balanced budget. Revenue at the end of the third quarter is 65% of projections, while expenditures are 29% of appropriations. Revenue adjustments of \$22,600 are proposed as follows:

- \$22,500 increase in Review Fee revenue (\$10,000 for Design Review, and \$12,500 for Plan Check Fees);
- \$18,900 increase in Other Fees (\$4,400 in Administrative Fees, \$10,000 in Photocopy Fees, \$2,500 in Business License Inspection Fees, and \$2,000 in permit Fees);
- \$3,700 increase in Interest and Investment revenue;
- \$22,500 decrease in Other Revenue to align with projected actual.

#### **Recommendation:**

Staff is recommending revenue adjustments of \$45,100 as follows:

	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Review Fees	160,000	22,500	182,500
Other Fees	44,500	18,900	63,400
Interest & Investments	5,000	3,700	8,700
Other Revenue	31,000	-22,500	8,500
<b>Total Adjustments</b>	<b>240,500</b>	<b>22,600</b>	<b>263,100</b>

### Solid Waste Fund Analysis

The Solid Waste Fund accounts for funds received from Republic Services for solid waste capital projects. Revenue received for the third quarter is 340% of projections. Staff is proposing revenue adjustments of \$6,000 for Interest and Investment Income, and \$217,960 for disbursements received from Republic Services for future solid waste capital projects.

### 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	1,000	6,000	7,000
Reimbursements	60,060	217,960	278,020
<b>Total Adjustments</b>	<b>61,060</b>	<b>223,960</b>	<b>285,020</b>

### Asset Seizure Fund Analysis

The Asset Seizure Fund accounts for proceeds from property seized during drug related arrests, which is eventually distributed back to its owner in some cases, or sold and divided among prosecuting agencies. Staff is proposing a Fines and Forfeiture revenue adjustment of \$1,686 for proceeds received, and Interest and Investment revenue adjustment of \$1,175 to align with projected actual. Staff is also proposing an expenditure adjustment of \$889 for funds reimbursed to its owner.

### Recommendation:

Staff is recommending FY 2018-19 Asset Seizure Fund adjustments as follows:

Revenue	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Fines and Forfeitures	1,314	1,686	3,000
Interest and Investment Income	250	1,175	1,425
<b>Total Adjustments</b>	<b>1,564</b>	<b>2,861</b>	<b>4,425</b>

Expenditures	FY 2018-19 Budget	Proposed Revisions	FY 2018-19 Updated Budget
Police Department	6,750	889	7,639
<b>Total Adjustments</b>	<b>6,750</b>	<b>889</b>	<b>7,639</b>



### Parkland Dedication Fund Analysis

The Parkland Dedication Fund accounts for in-lieu fees paid in-lieu of dedication of land as a condition of approval in accordance with Chapter 16.28 of the Pinole Municipal Code. Staff is proposing an Impact Fee revenue adjustment of \$16,028 for fees received, and Interest and Investment revenue adjustment of \$300 to align with projected actual.

#### **Recommendation:**

Staff is recommending FY 2018-19 Parkland Dedication Fund adjustments as follows:

<b>Revenue</b>	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Impact Fees	0	16,028	16,028
Interest and Investment Income	0	300	300
<b>Total Adjustments</b>	<b>0</b>	<b>16,328</b>	<b>16,328</b>

### Growth Impact Fund Analysis

The Growth Impact Fund accounts for fees collected on the value of all new construction, and used to offset the adverse impact caused by new construction in accordance with Chapter 3.20 of the Pinole Municipal Code. Staff is proposing an Impact Fee revenue adjustment of \$26,650 for fees received, and Interest and Investment revenue adjustment of \$675 to align with projected actual.

#### **Recommendation:**

Staff is recommending FY 2018-19 Growth Impact Fund adjustments as follows:

<b>Revenue</b>	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Impact Fees	0	26,650	26,650
Interest and Investment Income	0	675	675
<b>Total Adjustments</b>	<b>0</b>	<b>27,325</b>	<b>27,325</b>

### 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 third quarter is at 123% of projections. Staff is proposing an Interest and Investment revenue adjustment of \$101,800 to align with projected actual, and a Loan Proceeds revenue adjustment of \$39,790 for loan principal payments received of \$32,490, and loan interest received of \$7,300. Staff is also proposing a budget allocation in the amount of \$6,290,688 for the transfer of

PALC investments sold to General Fund as authorized by Council at its June 19, 2018 and November 13, 2018 meetings. These monies were placed in this fund in error, as the PALC settlement proceeds are and have always been the property of the City of Pinole.

**Recommendation:**

Staff is recommending FY 2018-19 Housing Administration Fund adjustments as follows:

<b>Revenue</b>	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Interest and Investments	35,000	101,800	136,800
Loan/Bond Proceeds	116,810	39,790	156,600
<b>Total Adjustments</b>	<b>151,810</b>	<b>141,590</b>	<b>293,400</b>

<b>Expenditures</b>	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Community Development	202,136	6,290,688	6,492,824
<b>Total Adjustments</b>	<b>202,136</b>	<b>6,290,688</b>	<b>6,492,824</b>

**City Street Improvements Fund Analysis**

The City Street Improvements Fund accounts for funds set aside by the City to fund street improvement projects. Staff is proposing a State Grant revenue adjustment of \$5,200 for a Department of Transportation (DOT) grant received for the San Pablo Avenue Bridget project.

**Recommendation:**

Staff is recommending FY 2018-19 City Street Improvements Fund adjustments as follows:

<b>Revenue</b>	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
State Grants	0	5,183	5,183
<b>Total Adjustments</b>	<b>0</b>	<b>5,183</b>	<b>5,183</b>

**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 15 – 20, 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 billing for December through March is pending receipt of flow data. Revenue received for the third quarter is 53% of projections, and expenses are 47% of projections. Staff is proposing revenue adjustments as follows:

- Wastewater Impact Fees of \$10,500;
- Sewer Laterals of \$9,000;
- Interest and Investment Income of \$63,250;
- Reimbursement from Alameda County Waste Mgmt of \$600;
- Miscellaneous Other Revenue of \$50.

Staff is also proposing expense adjustments as follows:

- Electric Utilities of \$274,000
- Water Utilities of \$6,314

### Recommendation:

Staff is recommending Sewer Enterprise Fund adjustments as follows:

<b>Revenue</b>	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Impact Fees	550	10,500	11,050
Sewer Enterprise Charges	6,937,332	9,000	6,946,332
Interest and Investments	50,000	63,250	113,250
Reimbursements	650	600	1,250
Other Revenue	100	50	150
<b>Total Adjustments</b>	<b>6,988,632</b>	<b>83,400</b>	<b>7,072,032</b>

<b>Expenditures</b>	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Sewer	7,462,694	280,314	7,743,008
<b>Total Adjustments</b>	<b>7,462,694</b>	<b>280,314</b>	<b>7,743,008</b>

### Plant Expansion Fund Analysis

The Plant Expansion Fund accounts for project expenses and loan drawdown's related to the Water Pollution Control Plant upgrade project. Staff is proposing an Interest and Investment revenue adjustment of \$13,400 to align with projected actual. Staff is also recommending a budget reduction of -\$7,531,117 as the capital upgrades are being capitalized and will be expensed based on the depreciation schedules once the project is completed. This does not impact the total cost of the upgrade project.

### **Recommendation:**

Staff is recommending FY 2018-19 Plant Expansion Fund adjustments as follows:

<b>Revenue</b>	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Interest and Investments	3,500	13,400	16,900
<b>Total Adjustments</b>	<b>3,500</b>	<b>13,400</b>	<b>16,900</b>

<b>Expenditures</b>	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Sewer	7,545,667	-7,531,117	14,550
<b>Total Adjustments</b>	<b>7,545,667</b>	<b>-7,531,117</b>	<b>14,550</b>

### Recognized Obligation Retirement Fund Analysis

The Recognized Obligation Retirement Fund is used to record the close-out activities of the former Redevelopment Agency. Pledged Property Tax revenues are provided to the City primarily for timely payment of outstanding Redevelopment obligations. Staff is proposing an Interest and Investment revenue adjustment of \$20,000 to align with projected actual, Other Revenue adjustment of \$1,232 for a reimbursement received for a billing error, and Loan/Bond Proceeds revenue adjustment of \$16,091 for interest on loan payments received.

### **Recommendation:**

Staff is recommending FY 2018-19 Recognized Obligation Retirement Fund adjustments as follows:

<b>Revenue</b>	<b>FY 2018-19 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2018-19 Updated Budget</b>
Interest and Investments	0	20,000	20,000
Other Revenue	0	1,232	1,232
Loan/Bond Proceeds	0	16,091	16,091
<b>Total Adjustments</b>	<b>0</b>	<b>37,323</b>	<b>37,323</b>

## **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 \$6,857,667 offset by a net increase in expenditures of \$13,036,400.
2. Net increase in Measure S 2006 revenue of \$163,900 offset by a net decrease of expenditures of -\$12,266.
3. Net increase in Measure S 2014 revenue of \$171,800 offset by a net decrease in expenditures of -\$1,628.
4. Net increase in Police Security Fund expenditures of \$13,894.
5. Net increase in Police Grants Fund revenue of \$120.
6. Net decrease in Traffic Safety Fund revenue of -\$21,750.
7. Net increase in Supplemental Law Enforcement Service Fund revenue of \$49,747.
8. Net increase in Building and Planning Fund revenue of \$22,600.
9. Net increase in Solid Waste Fund revenue of \$223,960.
10. Net increase in Asset Seizure Fund revenue of \$2,861 offset by a net increase in expenditures of \$889.
11. Net increase in Parkland Dedication Fund revenue of \$16,328.
12. Net increase in Growth Impact Fee revenue of \$27,325.
13. Net increase in Housing Administration Fund revenue of \$141,590 offset by a net increase in expenditures of \$6,290,688.
14. Net increase in City Street Improvements Fund revenue of \$5,200.
15. Net increase in Gas Tax Fund revenue of \$3,200.
16. Net increase in Public Safety Augmentation Fund revenue of \$2,400.
17. Net increase in Refuse Management Fund revenue of 6,000.
18. Net increase in Measure J Fund revenue of \$4,300.
19. Net increase in Development Services Fund revenue of \$725.
20. Net increase in Park Grants Fund revenue of \$250.
21. Net increase in Sewer Enterprise Fund revenue of \$83,400 offset by a net increase in expenses of \$280,314.
22. Net increase in Plant Expansion Fund revenue of \$13,400 offset by a net decrease in expenses of -\$7,531,117.
23. Net increase in Recognized Obligation Retirement Fund revenue of \$37,323.

## **ATTACHMENTS**

- A – FY 2018-19 Third Quarter Financial Report
- B – Resolution Adjusting Fiscal Year 2018-19 Budget
- C – PowerPoint Presentation



# City of Pinole 3rd Quarter Financial Report

For Fiscal: 2018-2019 Period Ending: 03/31/2019

	FY 2018-19 Revised Budget	Actual-to-Date Jul 18 - Mar 19	Variance	Percent Used	Proposed Adjustment	Notes
<b>Fund: 100 - General Fund</b>						
<b>Revenue</b>						
311 - Property Taxes Total:	3,787,392	2,488,664	(1,298,728)	66%		
312 - Sales and Use Taxes Total:	3,685,921	2,750,991	(934,930)	75%	264,979	[1]
313 - Utility Users Tax Total:	1,930,000	1,412,085	(517,915)	73%		
314 - Franchise Taxes Total:	744,128	587,070	(157,058)	79%		
315 - Other Taxes Total:	790,000	730,177	(59,823)	92%	94,200	[2]
321 - Intergovernmental Taxes Total:	1,736,706	907,937	(828,769)	52%		
323 - State Grants Total:	55,000	100,667	45,667	183%	49,000	[3]
324 - Other Grants Total:	59,437	57,026	(2,411)	96%		
332 - Permits Total:	76,700	38,800	(37,900)	51%		
341 - Review Fees Total:	30,000	30,471	471	102%	9,800	[4]
342 - Other Fees Total:	60,500	24,948	(35,552)	41%		
343 - Abatement Fees Total:	4,000	8,769	4,769	219%	5,000	[5]
351 - Fines and Forfeiture Total:	59,050	39,997	(19,053)	68%		
361 - Public Safety Charges Total:	1,123,939	676,183	(447,757)	60%		
370 - Interest and Investment Income Total:	35,000	133,543	98,543	382%	143,000	[6]
381 - Rental Income Total:	81,450	61,088	(20,363)	75%		
383 - Reimbursements Total:	97,115	39,571	(57,544)	41%		
384 - Other Revenue Total:	14,000	5,330	(8,670)	38%		
392 - Proceeds from Sale of Property Total:	11,000	772	(10,228)	7%		
399 - Transfers In Total:	-	6,290,688	6,290,688	-100%	6,290,688	[7]
<b>Revenue Total:</b>	<b>14,381,338</b>	<b>16,384,776</b>	<b>2,003,438</b>	<b>114%</b>	<b>6,856,667</b>	
<b>Expenditures</b>						
Department: 10 - City Council Total:	130,636	71,888	58,748	55%		
Department: 11 - City Manager Total:	149,871	118,931	30,940	79%		
Department: 12 - City Clerk Total:	249,583	177,394	72,189	71%	10,000	[8]
Department: 13 - City Treasurer Total:	11,434	8,327	3,107	73%		
Department: 14 - City Attorney Total:	96,820	115,873	(19,053)	120%		[9]
Department: 15 - Finance Department Total:	494,175	401,612	92,563	81%		
Department: 16 - Human Resources Total:	421,020	290,932	130,088	69%		
Department: 17 - Non-Departmental Total:	10,422,291	6,194,447	4,227,844	59%	13,000,000	[10]
<b>Administrative Total</b>	<b>11,975,830</b>	<b>7,379,404</b>	<b>4,596,426</b>	<b>62%</b>	<b>13,010,000</b>	
Department: 22 - Police Department Total:	5,996,214	4,459,354	1,536,861	74%		
Department: 23 - Fire Department Total:	4,018,161	1,718,249	2,299,912	43%	24,000	[11]
<b>Public Safety Total</b>	<b>10,014,375</b>	<b>6,177,603</b>	<b>3,836,772</b>	<b>62%</b>	<b>24,000</b>	
Department: 34 - Public Works Total:	859,810	587,218	272,592	68%	2,400	[12]
Department: 46 - Community Development Total:	82,587	30,569	52,018	37%		
<b>Development Services Total</b>	<b>942,397</b>	<b>617,787</b>	<b>324,609</b>	<b>66%</b>	<b>2,400</b>	
<b>Expenditure Total</b>	<b>22,932,602</b>	<b>14,174,794</b>	<b>8,757,808</b>	<b>62%</b>	<b>13,036,400</b>	
<b>Fund: 100 - General Fund Surplus (Deficit):</b>	<b>(8,551,264)</b>	<b>2,209,982</b>	<b>10,761,246</b>	<b>-26%</b>	<b>(6,179,733)</b>	

## NOTES:

- [1] Increase Sales Tax budget to align with projected actuals.
- [2] Increase TOT budget, \$14,000, and Business License budget, \$80,200 to align with projected actuals.
- [3] Increase Post Reimbursable \$8,300 and Abandoned Vehicle \$40,700 to align with actuals.
- [4] Increase Plan Review/Plan Check Fees \$9,800 to align with actuals.
- [5] Increase Abatement Fees \$5,000 to align with actuals.
- [6] Increase Interest Revenue \$143,000 due to increased earnings in LAIF.
- [7] Add Transfer-in budget from PALC settlement proceeds investments sold. Funds transferred to Section 115 Trust in May.
- [8] Increase budget \$10,000 for prior year election expenses.
- [9] Legal expense allocations to other departments not proportionate to actual. Actual expenses are 65% of budget for the period.
- [10] \$3,287,510 transferred to Section 115 Trust in May. Budget adjustment of \$13M for the Section 115 Trust deposit authorized 6/19/18.
- [11] Fire engine specs are pending for new engine, and there are three vacancies. Increase budget \$20,000 for medical supplies, and \$4,000 for fuel.
- [12] Add budget for EBRCSA radio upgrade, \$2,400.

	FY 2018-19 Revised Budget	Actual-to-Date Jul 18 - Mar 19	Variance	Percent Used	Proposed Adjustment	Notes
<b>Fund: 105 - Measure S -2006</b>						
<b>Revenue</b>						
312 - Sales and Use Taxes Total:	1,945,600	1,463,200	(482,400)	75%	154,400	[1]
370 - Interest and Investment Income Total:	13,000	16,615	3,615	128%	9,500	[2]
<b>Revenue Total:</b>	<b>1,958,600</b>	<b>1,479,815</b>	<b>(478,785)</b>	<b>76%</b>	<b>163,900</b>	
<b>Expenditures</b>						
Department: 15 - Finance Department Total:	-	59	(59)	-100%	1,628	[3]
Department: 22 - Police Department Total:	1,785,974	933,585	852,389	52%	(13,894)	[4]
Department: 23 - Fire Department Total:	846,606	419,145	427,461	50%		[5]
<b>Expenditure Total:</b>	<b>2,632,580</b>	<b>1,352,788</b>	<b>1,279,792</b>	<b>51%</b>	<b>(12,266)</b>	
<b>Fund: 105 - Measure S -2006 Surplus (Deficit):</b>	<b>(673,980)</b>	<b>127,027</b>	<b>801,007</b>	<b>-19%</b>	<b>151,634</b>	
<b>Fund: 106 - MEASURE S-2014</b>						
<b>Revenue</b>						
312 - Sales and Use Taxes Total:	1,945,600	1,616,723	(328,877)	83%	154,400	[1]
370 - Interest and Investment Income Total:	16,000	24,565	8,565	154%	16,800	[2]
383 - Reimbursements Total:	-	600	600	-100%	600	[6]
<b>Revenue Total:</b>	<b>1,961,600</b>	<b>1,481,888</b>	<b>(479,712)</b>	<b>76%</b>	<b>171,800</b>	
<b>Expenditures</b>						
Department: 14 - City Attorney Total:	35,000	17,262	17,739	49%		
Department: 15 - Finance Department Total:	4,865	59	4,806	1%	(1,628)	[3]
Department: 17 - Non-Departmental Total:	852,000	20,992	831,008	2%		[7]
Department: 18 - Information Systems Total:	125,000	54,964	70,036	44%		
<b>Administrative Total</b>	<b>1,016,865</b>	<b>93,276</b>	<b>923,589</b>	<b>9%</b>	<b>(1,628)</b>	
Department: 22 - Police Department Total:	106,306	15,693	90,613	15%		[8]
Department: 23 - Fire Department Total:	324,163	215,325	108,838	66%		
<b>Public Safety Total</b>	<b>430,469</b>	<b>231,017</b>	<b>199,452</b>	<b>54%</b>		
Department: 34 - Public Works Total:	1,158,643	122,485	1,036,158	11%		[9]
<b>Development Services Total</b>	<b>1,158,643</b>	<b>122,485</b>	<b>1,036,158</b>	<b>11%</b>		
<b>Expenditure Total:</b>	<b>2,605,977</b>	<b>446,779</b>	<b>2,159,199</b>	<b>17%</b>	<b>(1,628)</b>	
<b>Fund: 106 - MEASURE S-2014 Surplus (Deficit):</b>	<b>(644,377)</b>	<b>1,035,110</b>	<b>1,679,487</b>	<b>-161%</b>	<b>173,428</b>	
<b>Fund: 200 - Gas Tax Fund</b>						
<b>Revenue</b>						
321 - Intergovernmental Taxes Total:	804,375	546,000	(258,375)	68%		
370 - Interest and Investment Income Total:	2,000	3,895	1,895	195%	3,200	[2]
<b>Revenue Total:</b>	<b>806,375</b>	<b>549,895</b>	<b>(256,480)</b>	<b>68%</b>	<b>3,200</b>	
<b>Expenditures</b>						
Department: 34 - Public Works Total:	918,328	243,942	674,386	27%		
<b>Expenditure Total:</b>	<b>918,328</b>	<b>243,942</b>	<b>674,386</b>	<b>27%</b>		
<b>Fund: 200 - Gas Tax Fund Surplus (Deficit):</b>	<b>(111,953)</b>	<b>305,953</b>	<b>417,906</b>	<b>-273%</b>	<b>3,200</b>	

**NOTES:**

- [1] Increase Measure S revenue to align with projected actuals.
- [2] Increase Interest and Investment revenue to align with projected actuals.
- [3] Add budget for Measure S 2006 audit to Fund 105, and reduce budget for Measure S 2006 audit from Fund 106.
- [4] Computer equipment and vehicle purchases are pending; reduce budget -\$13,894 for portion of fitness equipment funded from Police Security Fund.
- [5] Vehicle and equipment purchases, and building improvements are pending.
- [6] Add budget for reimbursement received.
- [7] Operating transfers and contributions are pending.
- [8] Emergency Operations Plan is in progress.
- [9] Capital projects are in progress.

	FY 2018-19 Revised Budget	Actual-to-Date Jul 18 - Mar 19	Variance	Percent Used	Proposed Adjustment	Notes
<b>Fund: 201 - Restricted Real Estate Maintenance Fund</b>						
<b>Revenue</b>						
342 - Other Fees Total:	3,175	1,825	(1,350)	57%		
381 - Rental Income Total:	34,000	34,150	150	100%		
<b>Revenue Total:</b>	<b>37,175</b>	<b>35,975</b>	<b>(1,200)</b>	<b>97%</b>		
<b>Expenditures</b>						
Department: 34 - Public Works Total:	37,175	13,933	23,242	37%		
<b>Expense Total:</b>	<b>37,175</b>	<b>13,933</b>	<b>23,242</b>	<b>37%</b>		
<b>Fund: 201 - Restricted RE Maintenance Fund Surplus (Deficit):</b>	<b>-</b>	<b>22,043</b>	<b>22,043</b>	<b>-100%</b>		
<b>Fund: 202 - Police Security</b>						
<b>Expenditures</b>						
Department: 22 - Police Department Total:	-	29,222	(29,222)	-100%	13,894	[1]
<b>Expenditure Total:</b>	<b>-</b>	<b>29,222</b>	<b>(29,222)</b>	<b>-100%</b>	<b>13,894</b>	
<b>Fund: 202 - Police Security Total:</b>	<b>-</b>	<b>29,222</b>	<b>(29,222)</b>	<b>-100%</b>	<b>13,894</b>	
<b>Fund: 203 - Public Safety Augmentation Fund</b>						
<b>Revenue</b>						
321 - Intergovernmental Taxes Total:	174,069	137,970	(36,099)	79%		
370 - Interest and Investment Income Total:	500	2,175	1,675	435%	2,400	[2]
<b>Revenue Total:</b>	<b>174,569</b>	<b>140,145</b>	<b>(34,424)</b>	<b>80%</b>	<b>2,400</b>	
<b>Expenditures</b>						
Department: 22 - Police Department Total:	151,406	86,561	64,845	57%		
<b>Expenditure Total:</b>	<b>151,406</b>	<b>86,561</b>	<b>64,845</b>	<b>57%</b>		
<b>Fund: 203 - Public Safety Augmentation Fund Surplus (Deficit):</b>	<b>23,163</b>	<b>53,584</b>	<b>30,421</b>	<b>231%</b>	<b>2,400</b>	
<b>Fund: 204 - Police Grants</b>						
<b>Revenue</b>						
324 - Other Grants Total:	320,000	-	(320,000)	0%		[3]
384 - Other Revenue Total:	-	20	20	-100%	120	[4]
<b>Revenue Total:</b>	<b>320,000</b>	<b>20</b>	<b>(319,980)</b>	<b>0%</b>	<b>120</b>	
<b>Expenditures</b>						
Department: 22 - Police Department Total:	274,003	178,475	95,528	65%		
<b>Expenditure Total:</b>	<b>274,003</b>	<b>178,475</b>	<b>95,528</b>	<b>65%</b>		
<b>Fund: 204 - Police Grants Surplus (Deficit):</b>	<b>45,997</b>	<b>(178,455)</b>	<b>(224,452)</b>	<b>-388%</b>	<b>120</b>	
<b>Fund: 205 - Traffic Safety Fund</b>						
<b>Revenue</b>						
351 - Fines and Forfeiture Total:	57,750	21,378	(36,372)	37%	(22,750)	[5]
370 - Interest and Investment Income Total:	500	1,059	559	212%	1,000	[2]
<b>Revenue Total:</b>	<b>58,250</b>	<b>22,437</b>	<b>(35,813)</b>	<b>39%</b>	<b>(21,750)</b>	
<b>Expenditures</b>						
Department: 22 - Police Department Total:	18,458	5,148	13,310	28%		
<b>Expenditure Total:</b>	<b>18,458</b>	<b>5,148</b>	<b>13,310</b>	<b>28%</b>		
<b>Fund: 205 - Traffic Safety Fund Surplus (Deficit):</b>	<b>39,792</b>	<b>17,289</b>	<b>(22,503)</b>	<b>43%</b>	<b>(21,750)</b>	

**NOTES:**

[1] Add budget of \$13,894 for Police fitness equipment funded from fund balance. Journal entry to move \$15,328 to Measure S - 105 is pending.

[2] Increase Interest and Investment revenue to align with projected actuals.

[3] Delayed billing for Q1 - Q3 Dispatch Services due to staff shortage was sent 4/12/19.

[4] Add budget for miscellaneous contributions received.

[5] Reduce budget to align with projected actuals.



	FY 2018-19 Revised Budget	Actual-to-Date Jul 18 - Mar 19	Variance	Percent Used	Proposed Adjustment	Notes
<b>Fund: 206 - Supplemental Law Enforcement Svc Fund</b>						
<b>Revenue</b>						
323 - State Grants Total:	100,000	148,747	48,747	149%	48,747	[1]
370 - Interest and Investment Income Total:	600	1,190	590	198%	1,000	[2]
<b>Revenue Total:</b>	<b>100,600</b>	<b>149,936</b>	<b>49,336</b>	<b>149%</b>	<b>49,747</b>	
<b>Expenditures</b>						
Department: 22 - Police Department Total:	100,000	73,887	26,113	74%		
<b>Expenditure Total:</b>	<b>100,000</b>	<b>73,887</b>	<b>26,113</b>	<b>74%</b>		
<b>Fund: 206 - SLESF Surplus (Deficit):</b>	<b>600</b>	<b>76,049</b>	<b>75,449</b>	<b>12675%</b>	<b>49,747</b>	
<b>Fund: 207 - NPDES Storm Water Fund</b>						
<b>Revenue</b>						
321 - Intergovernmental Taxes Total:	315,768	-	(315,768)	0%		[3]
370 - Interest and Investment Income Total:	150	108	(42)	72%		
<b>Revenue Total:</b>	<b>315,918</b>	<b>108</b>	<b>(315,810)</b>	<b>0%</b>		
<b>Expenditures</b>						
Department: 34 - Public Works Total:	318,173	208,654	109,519	66%		
<b>Expenditure Total:</b>	<b>318,173</b>	<b>208,654</b>	<b>109,519</b>	<b>66%</b>		
<b>Fund: 207 - NPDES Storm Water Fund Surplus (Deficit):</b>	<b>(2,255)</b>	<b>(208,547)</b>	<b>(206,292)</b>	<b>9248%</b>		
<b>Fund: 209 - Recreation Fund</b>						
<b>Revenue</b>						
Division: 551 - Recreation Administration	391,902	13,715	(378,187)	3%		
Division: 552 - Senior Center	321,500	284,001	(37,499)	88%		
Division: 553 - Tiny Tots	195,589	151,138	(44,451)	77%		
Division: 554 - Youth Center	76,375	28,770	(47,605)	38%		
Division: 555 - Day Camp	32,000	8,109	(23,891)	25%		
Division: 556 - Performing Arts	48,280	30,085	(18,195)	62%		
Division: 557 - Swim Center	83,920	23,551	(60,369)	28%		
Division: 558 - Memorial Hall	5,600	1,250	(4,350)	22%		
Division: 559 - Tennis	500	250	(250)	50%		
<b>Revenue Total:</b>	<b>1,155,666</b>	<b>540,869</b>	<b>(614,797)</b>	<b>47%</b>		
<b>Expenditures</b>						
Division: 551 - Recreation Administration	192,844	101,693	91,151	53%		
Division: 552 - Senior Center	470,458	332,610	137,848	71%		
Division: 553 - Tiny Tots	119,030	94,235	24,795	79%		
Division: 554 - Youth Center	202,913	106,818	96,095	53%		
Division: 555 - Day Camp	37,572	2,324	35,248	6%		
Division: 556 - Performing Arts	43,950	32,630	11,320	74%		
Division: 557 - Swim Center	80,811	65,139	15,672	81%		
Division: 558 - Memorial Hall	4,838	2,727	2,111	56%		
Division: 559 - Tennis	3,250	1,695	1,555	52%		
<b>Department: 55 - Recreation Total:</b>	<b>1,155,666</b>	<b>739,872</b>	<b>415,794</b>	<b>64%</b>		
<b>Expenditure Total:</b>	<b>1,155,666</b>	<b>739,872</b>	<b>415,794</b>	<b>64%</b>		
<b>Fund: 209 - Recreation Fund Surplus (Deficit):</b>	<b>0</b>	<b>(197,741)</b>	<b>(197,741)</b>	<b>-152108315%</b>		

**NOTES:**

- [1] Increase budget for SLESF Growth Allocation received.  
 [2] Increase Interest and Investment revenue to align with projected actuals.  
 [3] Stormwater Utility Assessment received in May with next disbursement due in June.

	FY 2018-19 Revised Budget	Actual-to-Date Jul 18 - Mar 19	Variance	Percent Used	Proposed Adjustment	Notes
<b>Fund: 212 - Building &amp; Planning</b>						
<b>Revenue</b>						
315 - Other Taxes Total:	1,800	16	(1,784)	1%		
332 - Permits Total:	530,750	264,757	(265,993)	50%		
341 - Review Fees Total:	160,000	166,116	6,116	104%	22,500	[1]
342 - Other Fees Total:	44,500	63,051	18,551	142%	18,900	[2]
370 - Interest and Investment Income Total:	5,000	6,369	1,369	127%	3,700	[3]
384 - Other Revenue Total:	31,000	3,998	(27,002)	13%	(22,500)	[4]
<b>Revenue Total:</b>	<b>773,050</b>	<b>504,308</b>	<b>(268,742)</b>	<b>65%</b>	<b>22,600</b>	
<b>Expenditures</b>						
Department: 46 - Community Development Total:	1,098,753	597,832	500,921	54%		
<b>Expenditure Total:</b>	<b>1,098,753</b>	<b>597,832</b>	<b>500,921</b>	<b>54%</b>		
<b>Fund: 212 - Building &amp; Planning Surplus (Deficit):</b>	<b>(325,703)</b>	<b>(93,524)</b>	<b>232,178</b>	<b>29%</b>	<b>22,600</b>	
<b>Fund: 213 - Refuse Management Fund</b>						
<b>Revenue</b>						
323 - State Grants Total:	60,060	45,905	(14,155)	76%		
370 - Interest and Investment Income Total:	1,000	4,891	3,891	489%	6,000	[3]
<b>Revenue Total:</b>	<b>61,060</b>	<b>50,796</b>	<b>(10,264)</b>	<b>83%</b>	<b>6,000</b>	
<b>Expenditures</b>						
Department: 34 - Public Works Total:	413,507	81,956	331,551	20%		
<b>Expenditure Total:</b>	<b>413,507</b>	<b>81,956</b>	<b>331,551</b>	<b>20%</b>		
<b>Fund: 213 - Refuse Management Fund Surplus (Deficit):</b>	<b>(352,447)</b>	<b>(31,160)</b>	<b>321,287</b>	<b>9%</b>	<b>6,000</b>	
<b>Fund: 214 - Solid Waste Fund</b>						
<b>Revenue</b>						
370 - Interest and Investment Income Total:	4,000	6,957	2,957	174%	6,000	[3]
383 - Reimbursements Total:	63,000	220,960	157,960	351%	217,960	[5]
<b>Revenue Total:</b>	<b>67,000</b>	<b>227,917</b>	<b>160,917</b>	<b>340%</b>	<b>223,960</b>	
<b>Expenditures</b>						
Department: 34 - Public Works Total:	42,000	3,003	38,998	7%		[6]
<b>Expenditure Total:</b>	<b>42,000</b>	<b>3,003</b>	<b>38,998</b>	<b>7%</b>		
<b>Fund: 214 - Solid Waste Fund Surplus (Deficit):</b>	<b>25,000</b>	<b>224,914</b>	<b>199,914</b>	<b>900%</b>	<b>223,960</b>	
<b>Fund: 215 - Measure C and J Fund</b>						
<b>Revenue</b>						
324 - Other Grants Total:	303,590	-	(303,590)	0%		[7]
370 - Interest and Investment Income Total:	5,000	6,792	1,792	136%	4,300	[3]
<b>Revenue Total:</b>	<b>308,590</b>	<b>6,792</b>	<b>(301,798)</b>	<b>2%</b>	<b>4,300</b>	
<b>Expenditures</b>						
Department: 34 - Public Works Total:	601,734	382,646	219,088	64%		
<b>Expenditure Total:</b>	<b>648,783</b>	<b>429,695</b>	<b>219,088</b>	<b>66%</b>		
<b>Fund: 215 - Measure C and J Fund Surplus (Deficit):</b>	<b>(340,193)</b>	<b>(422,902)</b>	<b>(82,709)</b>	<b>124%</b>	<b>4,300</b>	

**NOTES:**

- [1] Increase budget for Design Review Fees, \$10,000; and Plan Check Fees, \$12,500.
- [2] Increase budget for Administrative Fees, \$4,400; Photocopy Fees, \$10,000; BL Inspection Fees, \$2,500; and Permit Automate Fees, \$2,000.
- [3] Increase Interest and Investment revenue to align with projected actuals.
- [4] Decrease budget for Miscellaneous Revenue to align with projected actuals.
- [5] Increase budget for Solid Waste Project funding to align with projected actuals.
- [6] Installation of additional Trash Capture Devices is in progress.
- [7] Measure J funding is received in June.

	FY 2018-19 Revised Budget	Actual-to-Date Jul 18 - Mar 19	Variance	Percent Used	Proposed Adjustment	Notes
<b>Fund: 225 - Asset Seizure-Adjudicated Fund</b>						
<b>Revenue</b>						
351 - Fines and Forfeiture Total:	1,314	2,989	1,675	227%	1,686	[1]
370 - Interest and Investment Income Total:	250	1,004	754	402%	1,175	[2]
<b>Revenue Total:</b>	<b>1,564</b>	<b>3,992</b>	<b>2,428</b>	<b>255%</b>	<b>2,861</b>	
<b>Expenditures</b>						
Department: 22 - Police Department Total:	6,750	7,639	(889)	113%	889	[3]
<b>Expenditure Total:</b>	<b>6,750</b>	<b>7,639</b>	<b>(889)</b>	<b>113%</b>	<b>889</b>	
<b>Fund: 225 - Asset Seizure-Adjudicated Fund Surplus (Deficit):</b>	<b>(5,186)</b>	<b>(3,646)</b>	<b>1,540</b>	<b>70%</b>	<b>1,972</b>	
<b>Fund: 275 - Parkland Dedication Fund</b>						
<b>Revenue</b>						
344 - Impact Fees Total:	-	16,028	16,028	-100%	16,028	[4]
370 - Interest and Investment Income Total:	-	218	218	-100%	300	[2]
<b>Revenue Total:</b>	<b>-</b>	<b>16,245</b>	<b>16,245</b>	<b>-100%</b>	<b>16,328</b>	
<b>Expenditures</b>						
Department: 34 - Public Works Total:	15,509	-	15,509	0%		[5]
<b>Expenditure Total:</b>	<b>15,509</b>	<b>-</b>	<b>15,509</b>	<b>0%</b>		
<b>Fund: 275 - Parkland Dedication Fund Surplus (Deficit):</b>	<b>(15,509)</b>	<b>16,245</b>	<b>31,754</b>	<b>-105%</b>		
<b>Fund: 276 - Growth Impact Fund</b>						
<b>Revenue</b>						
344 - Impact Fees Total:	-	26,267	26,267	-100%	26,650	[6]
370 - Interest and Investment Income Total:	-	591	591	-100%	675	[2]
<b>Revenue Total:</b>	<b>-</b>	<b>26,858</b>	<b>26,858</b>	<b>-100%</b>	<b>27,325</b>	
<b>Fund: 276 - Growth Impact Fund Total:</b>	<b>-</b>	<b>26,858</b>	<b>26,858</b>	<b>-100%</b>	<b>27,325</b>	
<b>Fund: 277 - Development Services</b>						
<b>Revenue</b>						
370 - Interest and Investment Income Total:	-	517	517	-100%	725	[2]
<b>Revenue Total:</b>	<b>-</b>	<b>517</b>	<b>517</b>	<b>-100%</b>	<b>725</b>	
<b>Fund: 277 - Development Services Total:</b>	<b>-</b>	<b>517</b>	<b>517</b>	<b>-100%</b>	<b>725</b>	
<b>Fund: 285 - Housing Land Held for Resale</b>						
<b>Revenue</b>						
370 - Interest and Investment Income Total:	35,000	121,810	86,810	348%	101,800	[2]
381 - Rental Income Total:	72,253	-	(72,253)	0%		
384 - Other Revenue Total:	5,795	5,795	-	100%		
392 - Proceeds from Sale of Property Total:	1,150	1,150	-	100%		
393 - Loan/Bond Proceeds Total:	116,810	154,393	37,583	132%	39,790	[7]
<b>Revenue Total:</b>	<b>231,008</b>	<b>283,148</b>	<b>52,140</b>	<b>123%</b>	<b>141,590</b>	
<b>Expenditures</b>						
Department: 46 - Community Development Total:	202,136	6,427,686	(6,225,550)	3180%	6,290,688	[8]
<b>Expenditure Total:</b>	<b>202,136</b>	<b>6,427,686</b>	<b>(6,225,550)</b>	<b>3180%</b>	<b>6,290,688</b>	
<b>Fund: 285 - Housing Land Held for Resale Surplus (Deficit):</b>	<b>28,872</b>	<b>(6,144,538)</b>	<b>(6,173,410)</b>	<b>-21282%</b>	<b>(6,149,098)</b>	

**NOTES:**

- [1] Increase budget for Asset Seizure Fines projected through year-end.  
[2] Increase Interest and Investment revenue to align with projected actuals.  
[3] Add budget for asset seizure funds reimbursed.  
[4] Add budget for Park Impact Fees received.  
[5] Soccer field rehabilitation project is in progress.  
[6] Add budget for Impact Fees received: Facilities, \$4,000; Transportation, \$850; Drainage, \$7,150; Police, \$16,500; and, Fire, \$3,000.  
[7] Increase budget for loan principal received, \$32,490; and loan interest received, \$7,300.  
[8] Add budget for transfer to General Fund from PALC investments sold.

	FY 2018-19 Revised Budget	Actual-to-Date Jul 18 - Mar 19	Variance	Percent Used	Proposed Adjustment	Notes
<b>Fund: 310 - Lighting &amp; Landscape Districts</b>						
<b>Revenue</b>						
321 - Intergovernmental Taxes Total:	43,565	20,270	(23,295)	47%		
399 - Transfers In Total:	5,000	5,000	-	100%		
<b>Revenue Total:</b>	<b>48,565</b>	<b>25,270</b>	<b>(23,295)</b>	<b>52%</b>		
<b>Expenditures</b>						
Department: 34 - Public Works Total:	56,637	98,328	(41,691)	174%		
<b>Expenditure Total:</b>	<b>56,637</b>	<b>98,328</b>	<b>(41,691)</b>	<b>174%</b>	-	
<b>Fund: 310 - Lighting &amp; Landscape Districts Surplus (Deficit):</b>	<b>(8,072)</b>	<b>(78,058)</b>	<b>(69,986)</b>	<b>967%</b>	-	
<b>Fund: 317 - Pinole Valley Caretaker Fund</b>						
<b>Revenue</b>						
381 - Rental Income Total:	15,000	11,250	(3,750)	75%		
<b>Revenue Total:</b>	<b>15,000</b>	<b>11,250</b>	<b>(3,750)</b>	<b>75%</b>		
<b>Expenditures</b>						
Department: 34 - Public Works Total:	14,777	10,874	3,903	74%		
<b>Expenditure Total:</b>	<b>14,777</b>	<b>10,874</b>	<b>3,903</b>	<b>74%</b>		
<b>Fund: 317 - Pinole Valley Caretaker Fund Surplus (Deficit):</b>	<b>223</b>	<b>376</b>	<b>153</b>	<b>169%</b>		
<b>Fund: 324 - Public Facilities Fund</b>						
<b>Expenditures</b>						
Department: 34 - Public Works Total:	70,000	97,130	(27,130)	139%		[1]
<b>Expenditure Total:</b>	<b>70,000</b>	<b>97,130</b>	<b>(27,130)</b>	<b>139%</b>		
<b>Fund: 324 - Public Facilities Fund Total:</b>	<b>70,000</b>	<b>97,130</b>	<b>(27,130)</b>	<b>139%</b>		
<b>Fund: 325 - City Street Improvements</b>						
<b>Revenue</b>						
323 - State Grants Total:	-	5,183	5,183	-100%	5,200	[2]
399 - Transfers In Total:	200,000	200,000	-	100%		
<b>Revenue Total:</b>	<b>200,000</b>	<b>205,183</b>	<b>5,183</b>	<b>103%</b>	<b>5,200</b>	
<b>Expenditures</b>						
Department: 34 - Public Works Total:	1,779,103	18,770	1,760,333	1%		[3]
<b>Expenditure Total:</b>	<b>1,779,103</b>	<b>18,770</b>	<b>1,760,333</b>	<b>1%</b>		
<b>Fund: 325 - City Street Improvements Surplus (Deficit):</b>	<b>(1,579,103)</b>	<b>186,414</b>	<b>(1,755,150)</b>	<b>-12%</b>	<b>5,200</b>	
<b>Fund: 327 - Park Grants (Measure WW)</b>						
<b>Revenue</b>						
370 - Interest and Investment Income Total:	-	188	188	-100%	250	[4]
<b>Revenue Total:</b>	<b>-</b>	<b>188</b>	<b>188</b>	<b>-100%</b>	<b>250</b>	
<b>Expenditures</b>						
Department: 34 - Public Works Total:	24,491	-	24,491	0%		[5]
<b>Expenditure Total:</b>	<b>24,491</b>	<b>-</b>	<b>24,491</b>	<b>0%</b>		
<b>Fund: 327 - Park Grants (Measure WW) Surplus (Deficit):</b>	<b>(24,491)</b>	<b>188</b>	<b>24,679</b>	<b>-1%</b>		
<b>Fund: 377 - Arterial Streets Rehabilitation Fund</b>						
<b>Revenue</b>						
399 - Transfers In Total:	200,000	200,000	-	100%		
<b>Revenue Total:</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>100%</b>		
<b>Expenditures</b>						
Department: 34 - Public Works Total:	796,000	1,302	794,698	0%		[6]
<b>Expenditure Total:</b>	<b>796,000</b>	<b>1,302</b>	<b>794,698</b>	<b>0%</b>		
<b>Fund: 377 - Arterial Streets Rehabilitation Surplus (Deficit):</b>	<b>(596,000)</b>	<b>198,698</b>	<b>(770,019)</b>	<b>-33%</b>		

**NOTES:**

- [1] Journal entry to move \$57,900 Fowler House expenses to Measure S 2014 is pending.  
 [2] Add budget for DOT grant for San Pablo Ave. Bridge received.  
 [3] Street maintenance projects are underway.  
 [4] Increase Interest and Investment revenue to align with projected actuals.  
 [5] Soccer field rehabilitation project is in progress.  
 [6] Street maintenance projects are underway.

	FY 2018-19 Revised Budget	Actual-to-Date Jul 18 - Mar 19	Variance	Percent Used	Proposed Adjustment	Notes
<b>Fund: 500 - Sewer Enterprise Fund</b>						
<b>Revenue</b>						
344 - Impact Fees Total:	550	10,387	9,837	1889%	10,500	[1]
363 - Sewer Enterprise Charges Total:	6,937,332	3,630,995	(3,306,337)	52%	9,000	[2]
370 - Interest and Investment Income Total:	50,000	73,178	23,178	146%	63,250	[3]
383 - Reimbursements Total:	650	1,250	600	192%	600	[4]
384 - Other Revenue Total:	100	148	48	148%	50	[5]
<b>Revenue Total:</b>	<b>6,988,632</b>	<b>3,715,958</b>	<b>(3,272,674)</b>	<b>53%</b>	<b>83,400</b>	
<b>Expense</b>						
Department: 64 - Sewer Total:	7,462,694	3,465,795	3,996,899	46%	280,314	[6]
<b>Expense Total:</b>	<b>7,462,694</b>	<b>3,479,669</b>	<b>3,983,024</b>	<b>47%</b>	<b>280,314</b>	
<b>Fund: 500 - Sewer Enterprise Fund Surplus (Deficit):</b>	<b>(474,062)</b>	<b>236,288</b>	<b>710,350</b>	<b>-50%</b>	<b>(196,914)</b>	
<b>Fund: 503 - Plant Expansion Fund</b>						
<b>Revenue</b>						
370 - Interest and Investment Income Total:	3,500	13,891	10,391	397%	13,400	[3]
383 - Reimbursements Total:	6,367,678	4,649,591	(1,718,087)	73%		
<b>Revenue Total:</b>	<b>6,371,178</b>	<b>4,663,482</b>	<b>(1,707,696)</b>	<b>73%</b>	<b>13,400</b>	
<b>Expense</b>						
Department: 64 - Sewer Total:	7,545,667	14,007	7,531,660	0%	(7,531,117)	[7]
<b>Expense Total:</b>	<b>7,545,667</b>	<b>14,007</b>	<b>7,531,660</b>	<b>0%</b>	<b>(7,531,117)</b>	
<b>Fund: 503 - Plant Expansion Fund Surplus (Deficit):</b>	<b>(1,174,489)</b>	<b>4,649,475</b>	<b>5,823,964</b>	<b>-396%</b>	<b>(7,517,717)</b>	
<b>Fund: 505 - Cable Access TV</b>						
<b>Revenue</b>						
<b>Department: 19 - Cable Access TV</b>						
314 - Franchise Taxes Total:	40,000	25,016	(14,984)	63%		
365 - Cable TV Charges Total:	205,810	75,393	(130,417)	37%		
384 - Other Revenue Total:	3,900	3,900	-	100%		
399 - Transfers In Total:	178,736	-	(178,736)	0%		
<b>Revenue Total:</b>	<b>428,446</b>	<b>104,309</b>	<b>(324,137)</b>	<b>24%</b>		
<b>Expense</b>						
Department: 19 - Cable Access TV Total:	424,546	245,280	179,266	58%		
<b>Expense Total:</b>	<b>424,546</b>	<b>245,280</b>	<b>179,266</b>	<b>58%</b>		
<b>Fund: 505 - Cable Access TV Surplus (Deficit):</b>	<b>3,900</b>	<b>(140,972)</b>	<b>(144,872)</b>	<b>-3615%</b>		
<b>Fund: 750 - Recognized Obligation Retirement Fund</b>						
<b>Revenue</b>						
311 - Property Taxes Total:	250,000	250,000	-	100%		
370 - Interest and Investment Income Total:	-	14,540	14,540	-100%	20,000	[3]
384 - Other Revenue Total:	-	1,232	1,232	-100%	1,232	[8]
393 - Loan/Bond Proceeds Total:	-	12,146	12,146	-100%	16,091	[9]
<b>Revenue Total:</b>	<b>250,000</b>	<b>277,918</b>	<b>27,918</b>	<b>111%</b>	<b>37,323</b>	
<b>Expense</b>						
Department: 46 - Community Development Total:	250,000	172,217	77,783	69%		
<b>Expense Total:</b>	<b>250,000</b>	<b>172,217</b>	<b>77,783</b>	<b>69%</b>		
<b>Fund: 750 - RORF Surplus (Deficit):</b>	<b>-</b>	<b>105,701</b>	<b>(49,865)</b>	<b>0%</b>	<b>37,323</b>	

**NOTES:**

- [1] Add budget for Wastewater Impact Fees, \$10,500.
- [2] December - March billing is pending flow data. Add budget for Sewer Laterals \$9,000.
- [3] Increase Interest and Investment revenue to align with projected actuals.
- [4] Add budget for Alameda Waste Mgmt Stipend received \$600.
- [5] Increase budget for miscellaneous revenue received \$50.
- [6] Increase budget for PG&E \$274,000 and EBMUD, \$6,314.
- [7] Reduce budget for capital upgrades that are being capitalized (\$7,542,167); add budget for postage, \$50; and Legal Charges, \$11,000.
- [8] Add budget for reimbursement received for billing error.
- [9] Add budget for interest on loan repayments received.

**RESOLUTION NO. 2019-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 Council did adopt adjustments to the Operations Budget by Resolution number 2018-118 on December 18, 2018, and by Resolution number 2019-11 on February 19, 2019; 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 3<sup>rd</sup> Quarter Financial Report at the regular City Council Meeting held on May 21, 2019; 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	\$6,857,667
Expenditures	\$13,036,400

**Measure S 2006 Fund - 105**

Revenue	\$163,900
Expenditures	-\$12,266

**Measure S 2014 Fund - 106**

Revenue	\$171,800
Expenditures	-\$1,628

**Gas Tax Fund - 200**

Revenue	\$3,200
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**Police Security Fund - 202**

Expenditures	\$13,894
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<b>Public Safety Augmentation Fund - 203</b>	
Revenue	\$2,400
<b>Police Grants Fund - 204</b>	
Revenue	\$120
<b>Traffic Safety Fund - 205</b>	
Revenue	-\$21,750
<b>Supplemental Law Enforcement Fund - 206</b>	
Revenue	\$49,747
<b>Building and Planning Fund - 212</b>	
Revenue	\$22,600
<b>Refuse Management Fund - 213</b>	
Revenue	\$6,000
<b>Solid Waste Fund - 214</b>	
Revenue	\$223,960
<b>Measure J Fund - 215</b>	
Revenue	\$4,300
<b>Asset Seizure Fund - 225</b>	
Revenue	\$2,861
Expenditures	\$889
<b>Parkland Dedication Fund - 275</b>	
Revenue	\$16,328
<b>Growth Impact Fund - 276</b>	
Revenue	\$27,325
<b>Development Services Fund - 277</b>	
Revenue	\$725
<b>Housing Fund - 285</b>	
Revenue	\$141,590
Expenditures	\$6,290,688
<b>City Street Improvements Fund - 325</b>	
Revenue	\$5,200
<b>Park Grants Fund - 327</b>	
Revenue	\$250
<b>Sewer Enterprise Fund - 500</b>	
Revenue	\$83,400
Expense	\$280,314
<b>Plant Expansion Fund - 503</b>	
Revenue	\$13,400
Expense	-\$7,531,117
<b>Recognized Obligation Retirement Fund - 700</b>	
Revenue	\$37,323

**PASSED AND ADOPTED** this 21<sup>st</sup> day of May 2019, 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 **21<sup>st</sup>** day of **May, 2019**.

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Heather Iopu, CMC  
City Clerk





# **FY 2018-19 THIRD QUARTER FINANCIAL REPORT AND BUDGET ADJUSTMENTS**

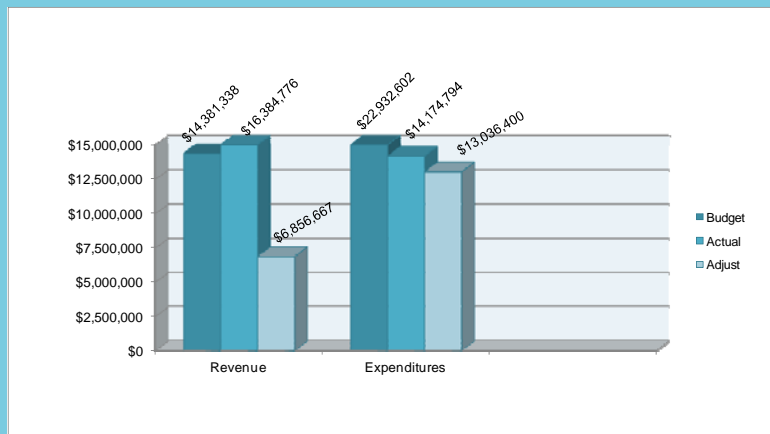
## **Background:**

- ▶ The City Council adopts an annual operating budget by June 30<sup>th</sup> of each fiscal year, which is effective July 1<sup>st</sup> through June 30<sup>th</sup>.
- ▶ 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 use of fund balance of - \$8,551,264
- ▶ Revenue and expenditures should average 75% for the period
- ▶ General Fund revenues realized at 70% of projections
- ▶ General Fund expenditures realized at 62% of projections

## General Fund Overview



Includes \$8,988,316 from prior year surplus and one-time funding.

## General Fund Revenue Budget-to-Actual

	Adopted Budget	3 <sup>rd</sup> Qtr Actual	Budget Adjust	Updated Budget
Property Tax	3,787,392	2,488,664	0	3,787,392
Sales Tax	3,685,921	2,750,991	264,979	3,950,900
Utility Users Tax	1,930,000	1,412,085	0	1,930,000
Other Taxes	3,270,834	2,225,184	94,200	3,365,034
Other Revenue	1,707,191	1,217,163	206,800	1,913,991
Transfers In	0	6,290,688	6,290,688	6,290,688
<b>Total Revenue</b>	<b>14,381,338</b>	<b>16,384,776</b>	<b>6,856,667</b>	<b>21,238,005</b>

## General Fund Expenditures by Function Budget-to-Actual

	Adopted Budget	3 <sup>rd</sup> Qtr Actual	Budget Adjust	Updated Budget
Administration	11,975,830	7,379,404	13,010,000*	24,985,830
Public Safety	10,014,375	6,177,603	24,000*	10,038,375
Public Works	859,810	587,218	2,400	862,210
Comm. Dev.	82,587	30,569	0	82,587
<b>Total Expenditures</b>	<b>22,932,602</b>	<b>14,174,794</b>	<b>13,036,400</b>	<b>35,969,002</b>

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

## Measure S 2006 Budget-to-Actual

	Adopted Budget	3 <sup>rd</sup> Qtr Actual	Budget Adjust	Updated Budget
Sales Tax	1,945,600	1,463,200	154,400	2,100,000
Other Revenue	13,000	16,615	9,500	22,500
<b>Total Revenue</b>	<b>1,958,600</b>	<b>1,479,815</b>	<b>163,900</b>	<b>2,122,500</b>
Finance Dept	0	59	1,628	1,628
Police Dept	1,785,974	933,585	-13,894	1,772,080
Fire Dept	846,606	419,145	0	846,606
<b>Total Expenditures</b>	<b>2,632,580</b>	<b>1,352,788</b>	<b>-12,266</b>	<b>2,620,314</b>

## Measure S 2014 Revenue Budget-to-Actual

	Adopted Budget	3 <sup>rd</sup> Qtr Actual	Budget Adjust	Updated Budget
Sales Tax	1,945,600	1,616,723	154,400	2,100,000
Other Revenue	16,000	25,165	17,400	33,400
<b>Total Revenue</b>	<b>1,961,600</b>	<b>1,481,888</b>	<b>171,800</b>	<b>2,133,400</b>

## Measure S 2014 Expenditures Budget-to-Actual

	Adopted Budget	3 <sup>rd</sup> Qtr Actual	Budget Adjust	Updated Budget
Administration	1,016,865	93,276	-1,628	1,015,237
Public Safety	430,469	231,017	0	430,469
Public Works	1,158,643	122,485		1,158,643
<b>Total Expenditures</b>	<b>2,605,977</b>	<b>446,779</b>	<b>-1,628</b>	<b>2,604,349</b>

## Special Revenue Funds Revenue Budget-to-Actual

	Adopted Budget	3 <sup>rd</sup> Qtr Actual	Budget Adjust	Updated Budget
Gas Tax - 200	806,375	549,895	3,200	809,575
PSAF - 203	174,569	140,145	2,400	176,969
Police Grants - 204	320,000	20	120	320,120
Traffic Safety - 205	58,250	22,437	-21,750	36,500
SLESF - 206	100,000	149,936	49,747	149,747
Building & Planning-212	773,050	504,308	22,600	795,650
Refuse Mgmt - 213	61,060	50,796	6,000	67,060

## Special Revenue Funds Revenue Budget-to-Actual

	Adopted Budget	3 <sup>rd</sup> Qtr Actual	Budget Adjust	Updated Budget
Solid Waste - 214	67,000	227,917	223,960	290,960
Measure J - 215	308,590	6,792	4,300	312,890
Asset Seizure - 225	1,564	3,992	2,861	4,425
Parkland Ded.-275	0	16,245	16,328	16,328
Growth Impact - 276	0	26,858	27,325	27,325
Development Svc-277	0	517	725	725
<b>Total Revenue</b>	<b>2,670,458</b>	<b>1,699,858</b>	<b>337,816</b>	<b>3,008,274</b>

## Special Revenue Funds Expenditures Budget-to-Actual

	Adopted Budget	3 <sup>rd</sup> Qtr Actual	Budget Adjust	Updated Budget
Police Security - 202	0	29,222	13,894	13,894
Asset Seizure - 225	6,750	7,639	889	7,639
<b>Total Expenditures</b>	<b>6,750</b>	<b>36,861</b>	<b>14,783</b>	<b>21,533</b>

## Housing Fund Budget-to-Actual

	Adopted Budget	3 <sup>rd</sup> Qtr Actual	Budget Adjust	Updated Budget
<b>Revenue:</b>				
Interest & Invest.	35,000	121,810	101,800	136,800
Other Revenue	79,198	6,945	0	79,198
Loan Proceeds	116,810	154,393	39,790	156,600
<b>Total Revenue</b>	<b>231,008</b>	<b>283,148</b>	<b>141,590</b>	<b>372,598</b>
<b>Expenditures:</b>				
Community Dev.	202,136	6,427,686	6,290,688	6,492,824
<b>Total Expenditures</b>	<b>202,136</b>	<b>6,427,686</b>	<b>6,290,688</b>	<b>6,492,824</b>

## Capital Funds Budget-to-Actual

	Adopted Budget	3 <sup>rd</sup> Qtr Actual	Budget Adjust	Updated Budget
<b>Revenue:</b>				
City Street Imp. - 325	200,000	205,183	5,200	205,200
Park Grants – 327	0	188	250	250
<b>Total Revenue</b>	<b>200,000</b>	<b>205,371</b>	<b>5,450</b>	<b>205,450</b>

## Sewer Enterprise Fund Budget-to-Actual

	Adopted Budget	3 <sup>rd</sup> Qtr Actual	Budget Adjust	Updated Budget
<b>Revenue:</b>				
Impact Fees	550	10,387	10,500	11,050
Sewer Charges	6,937,332	3,630,995	9,000	6,946,332
Interest & Invest.	50,000	73,178	63,250	113,250
Other Revenue	750	1,398	650	1,400
<b>Total Revenue</b>	<b>6,988,632</b>	<b>3,715,958</b>	<b>83,400</b>	<b>7,072,032</b>
<b>Expense:</b>				
Sewer	7,462,694	3,465,795	280,314	7,743,008
<b>Total Expenses</b>	<b>7,462,694</b>	<b>3,465,795</b>	<b>280,314</b>	<b>7,743,008</b>

## Plant Expansion Fund Budget-to-Actual

	Adopted Budget	3 <sup>rd</sup> Qtr Actual	Budget Adjust	Updated Budget
<b>Revenue:</b>				
Interest & Invest.	3,500	13,891	13,400	16,900
Reimbursements	6,367,678	4,649,591	0	6,367,678
<b>Total Revenue</b>	<b>6,371,178</b>	<b>4,663,482</b>	<b>13,400</b>	<b>6,384,578</b>
<b>Expense:</b>				
Sewer	7,545,667	14,007	-7,531,117	14,550
<b>Total Expenses</b>	<b>7,545,667</b>	<b>14,007</b>	<b>-7,531,117</b>	<b>14,550</b>



## Recognized Obligation Ret. Fund Budget-to-Actual

	Adopted Budget	3 <sup>rd</sup> Qtr Actual	Budget Adjust	Updated Budget
<b>Revenue:</b>				
Property Tax	250,000	250,000	0	250,000
Interest & Invest.	0	14,540	20,000	20,000
Other Revenue	0	13,378	17,323	17,323
<b>Total Revenue</b>	<b>250,000</b>	<b>277,918</b>	<b>37,323</b>	<b>287,323</b>

## FY 2018-19 3<sup>rd</sup> Quarter Budget Adjustments

### General Fund - 100

Revenue	\$6,857,667
Expenditures	\$13,036,400

### Measure S 2006 Fund - 105

Revenue	\$163,900
Expenditures	-\$12,266

### Measure S 2014 Fund - 106

Revenue	\$171,800
Expenditures	-\$1,628

### Gas Tax Fund - 200

Revenue	\$3,200
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### Police Security Fund - 202

Expenditures	\$13,894
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## FY 2018-19 3<sup>rd</sup> Quarter Budget Adjustments

### Public Safety Augmentation Fund - 203

Revenue	\$2,400
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### Police Grants Fund - 204

Revenue	\$120
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### Traffic Safety Fund - 205

Revenue	-\$21,750
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### Supplemental Law Enforcement Fund - 206

Revenue	\$49,747
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### Building & Planning Fund – 212

Revenue	\$22,600
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### Refuse Management Fund - 213

Revenue	\$6,000
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## FY 2018-19 3<sup>rd</sup> Quarter Budget Adjustments

### Solid Waste Fund - 214

Revenue	\$223,960
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### Measure J Fund - 215

Revenue	\$4,300
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### Asset Seizure Fund - 225

Revenue	\$2,861
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Expenditures	\$889
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### Parkland Dedication Fund - 275

Revenue	\$16,328
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### Growth Impact Fund - 276

Revenue	\$27,325
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### Development Services Fund - 277

Revenue	\$725
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## FY 2018-19 3<sup>rd</sup> Quarter Budget Adjustments

### Housing Fund - 285

Revenue	\$141,590
Expenditures	\$6,290,688

### City Street Improvements Fund - 325

Revenue	\$5,200
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### Park Grants Fund - 327

Revenue	\$250
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### Sewer Enterprise Fund - 500

Revenue	\$83,400
Expense	\$280,314

## FY 2018-19 3<sup>rd</sup> Quarter Budget Adjustments

### Plant Expansion Fund - 503

Revenue	\$13,400
Expenditures	-\$7,531,117

### Recognized Obligation Ret. Fund - 750

Revenue	\$37,323
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