



# CITY COUNCIL REPORT

9B

**DATE:** NOVEMBER 19, 2019

**TO:** MAYOR AND COUNCIL MEMBERS

**FROM:** ANDREA MILLER, FINANCE DIRECTOR

**SUBJECT:** RECEIVE THE FY 2019-20 FIRST QUARTER FINANCIAL REPORT  
AND ADOPT A RESOLUTION APPROVING BUDGET  
ADJUSTMENTS

---

## **RECOMMENDATION**

It is recommended that the City Council:

1. Receive the FY 2019-20 First Quarter Financial Report; and
2. Adopt a resolution approving budget adjustments per staff recommendations in Attachment A.

## **BACKGROUND**

For the period July 1, 2019 through September 30, 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 first quarter financial performance for the City's FY 2019-20 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 FY 2019-20 budget was adopted projecting General Fund revenues to be sufficient to meet anticipated expenditures in FY 2019-20 with a projected positive net result of \$2,832 (net of \$1 million from Fund Balance for the fire engine) at fiscal year-end.

Revenues for the first quarter were realized at 13% of projections. 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.

- **Sales Tax**

For FY 2019-20, Sales Tax revenue is the City's largest General Fund revenue stream which has shown steady increases year-over-year. Sales Tax collections for the first quarter are 25% of projections which is slightly less than 31% for the same period in the prior fiscal year. Three (3) of the City's top 15 sales tax generators (Toys R Us, Orchard Supply and Kmart) have closed over the past year, and Ace Hardware has recently opened in the former Orchard Supply Hardware location. Another national chain retailer is expected to occupy approximately one-half of the former Toys site – no opening date yet determined.

- **Property Tax**

Property Tax is the City's second largest revenue stream for FY 2019-20 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. Given new information we received from the County, property tax revenues may come in higher than originally budgeted. We will know more at the mid-year report after receiving the December 2019 disbursement.

Included in Property Tax are Redevelopment Property Tax Trust Funds (RPTTF) and County pass-through payments. These payments are the result of the dissolution of the former Pinole Redevelopment Agency, and represent the shift from the Agency receiving the tax revenue to the taxing entities receiving the tax revenue. These receipts vary year to year, and for FY 2019-20 we project a budget of \$1,290,871 based on a conservative estimate of prior year actual receipts. The City receives 18.7% of RPTTF revenues which are not obligated to pay off former Redevelopment debt.

- **All Other General Fund Revenue**

Utility Users Tax is the City's third largest General Fund revenue stream with 23% realized for the first quarter compared to 22% for the same period in the prior fiscal year. Franchise Tax is at 20% 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 Abatement Fees which is at 46% of projections for the period due to increased Fire Department Code Enforcement activity. In addition, staff is recommending a budget adjustment of \$10,856 in Reimbursement revenue for a vehicle damage recovery received.

**Recommendation:**

Staff is recommending FY 2019-20 General Fund revenue adjustments in the amount of \$11,706 as follows:

	<b>FY 2019-20 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2019-20 Updated Budget</b>
Abatement Fees	3,300	850	4,150
Reimbursements	9,500	10,856	20,356
<b>Total Adjustments</b>	<b>12,800</b>	<b>11,706</b>	<b>24,506</b>

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, while authorizing the use of fund balance for specific one-time expenditures. The one-time use currently included in the adopted budget is for the purchase of a new fire engine in the amount of \$1 million.

Operating Budget Expenditures for the City's General Fund are at 23% of projections at the end of the first quarter.

Staff is proposing an adjustment to the City Council budget in the amount of \$1,890 due to a change in Council benefit elections.

An adjustment of \$46,510 is proposed to the City Manager budget for anticipated vacation payout due to retirement in the amount of \$46,000; and \$510 for the 2019 calendar year PMA dues since they were not billed in FY 18/19 as expected.

A General Government adjustment of \$53,158 is proposed for: HdL Economic Development Services contract in the amount of \$34,000 which was approved as a use of fund balance on June 4, 2019 and omitted from the budget; Bayfront Chamber sponsorship in the amount of \$1,500; \$2,658 for USPS postage for meeting notification mailers; and, \$10,000 for chairs for the City Council Chambers, and \$5,000 for chairs in the City Hall conference rooms.

A budget appropriation of \$13,856 is proposed in the Police Department for vehicle damage repair that will be offset by a damage recovery reimbursement from MPA in the amount of \$10,856.

A budget adjustment in Public Works in the amount of \$25,000 is proposed for a 50% share towards the purchase of asset management software.

These adjustments are outlined in Attachment A.

**Recommendation:**

Staff is recommending FY 2019-20 General Fund expenditure adjustments in the amount of \$140,414 as follows:

	<b>FY 2019-20 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2019-20 Updated Budget</b>
City Council	161,125	1,890	163,015
City Manager	171,439	46,510	217,949
Non-Departmental	2,835,114	53,158	2,888,272
Police Department	6,391,151	13,856	6,405,007
Public Works	861,719	25,000	886,719
<b>Total Adjustments</b>	<b>10,420,548</b>	<b>140,414</b>	<b>10,560,962</b>

Net proposed revisions, \$128,708 is to be funded from the General Fund Balance, resulting in a use of fund balance of \$111,944 (net of the \$1 million allocated for the fire engine). With the addition of these expenditures, the projected Fund Balance at June 30, 2020 is \$3,698,381. If the property tax receipts come in higher than budgeted, as mentioned earlier, then the amount of Fund Balance used would likely be eliminated.

**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 26% of projections at the end of the first quarter, while expenditures are at 19% of appropriations. Staff is recommending an expenditure budget adjustment of \$33,721 in the Fire Department for: EBRCSA radio upgrades, \$11,560; Crew Sense staffing software, \$5,000; additional equipment for the Battalion Chief vehicle buildup, \$4,600; Station 74 generator diesel fuel storage, \$4,000; ESCI Consulting Services contract balance not billed in the prior fiscal year, \$4,000; and, sim cards for tablet command communications package, \$4,561.

**Recommendation:**

Staff is recommending FY 2019-20 Measure S 2006 budget adjustments as follows:

<b>Expenditures</b>	<b>FY 2019-20 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2019-20 Updated Budget</b>
Fire Department	804,330	33,721	838,051
<b>Total Adjustments</b>	<b>804,330</b>	<b>33,721</b>	<b>838,051</b>

With the addition of these expenditures paid from the Fund Balance, the projected Fund Balance at June 30, 2020 is \$2,132,914.

On September 3, 2019, Mayor Pro Tem Swearingen requested an allocation for two (2) Police Officer positions to be added to the budget. With the current use of fund balance, funding for two additional officers is not available.

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 26% of projections at the end of the first quarter, while expenditures are 5% of appropriations. This level of expenditure is primarily due to capital projects that have not been initiated as of yet. Staff is not recommending revenue or expenditure adjustments at this time.

**Recreation Department**

Overall, the Recreation Department realized 15% of projected revenue and 23% of expenditure projections at the end of the first quarter. Staff is recommending an adjustment to the Administration budget of \$2,500 for a donation received from Mechanics Bank for Movies and Sounds in the Park events.

<b>Expenditures</b>	<b>FY 2019-20 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2019-20 Updated Budget</b>
Recreation Administration	202,081	2,500	204,581
<b>Total Adjustments</b>	<b>202,081</b>	<b>2,500</b>	<b>204,581</b>

**Building & Planning Fund Analysis**

The Building Fund's FY 2019-20 adopted budget projected a net \$354,222 use of Fund Balance to achieve a balanced budget. Revenue at the end of the first quarter is 31% of projections, while expenditures are 11% of appropriations. Staff is recommending a revenue reduction of -\$1,800 for Business License state mandated fees that are recorded in the special revenue CASp Certification and Training Fund - 226 rather than the Building and Planning Fund. In addition, staff is requesting a part-time Building Inspector position be allocated. Funding for this position is currently included in the professional services category so there is no fiscal impact.

The only change is in the staffing allocation, which was anticipated but omitted from the original budget.

**Recommendation:**

Staff is recommending a FY 2019-20 Building & Planning Fund revenue adjustments in the amount of -\$1,800 as follows:

	<b>FY 2019-20 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2019-20 Updated Budget</b>
Other Taxes	1,800	-1,800	0
<b>Total Adjustments</b>	<b>1,800</b>	<b>-1,800</b>	<b>0</b>

**Refuse Management Fund Analysis**

The Refuse Management Fund accounts for resources received via Richmond Sanitary Service for a fee imposed under AB 939 of \$0.83 per can per month on all residential customers in Pinole. These revenues are restricted to programs and activities that encourage and promote recycling of solid waste products and generate source reduction for sanitary landfills used for refuse disposal and trash reduction. Revenue collections at the end of the first quarter are 94% of projections, and expenditures are 16% of projections. Staff is recommending a revenue budget adjustment of \$45,602 for a West Contra Costa Integrated Waste Management Authority (WCCIWMA) disbursement of reserve funds.

	<b>FY 2019-20 Budget</b>	<b>Proposed Revisions</b>	<b>FY 2019-20 Updated Budget</b>
State Grants	60,060	45,602	105,662
<b>Total Adjustments</b>	<b>60,060</b>	<b>45,602</b>	<b>105,662</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 first quarter is at 6% of projections, while expenditures are 9% of appropriations at fiscal year-end. Staff is recommending a reduction to Rental Income in the amount of -\$72,253 due to the termination of the ground lease associated with the sale of the Pinole Assisted Living Community (PALC) property. With this adjustment, there will be a use of fund balance. We will evaluate the expenditures at midyear for potential reductions.

**Recommendation:**

Staff is recommending FY 2019-20 Housing Administration Fund revenue adjustments in the amount of -\$72,253 as follows:

Revenue	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Rental Income	72,253	-72,253	0
<b>Total Adjustments</b>	<b>72,253</b>	<b>-72,253</b>	<b>0</b>

**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. Revenue at the end of the first quarter is 8% while expenses are 15% for the period. Staff is proposing a reduction of -\$10,000 for Impact Fees that recorded in the Growth Impact Fund – 276 rather than the Sewer Enterprise Fund. Staff is also recommending expense adjustments in the amount of \$175,000 for: a sludge hauling truck, \$150,000; and, \$25,000 for 50% of the cost for asset management software.

**Recommendation:**

Staff is recommending FY 2019-20 Sewer Enterprise adjustments as follows:

Revenue	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Impact Fees	10,000	-10,000	0
<b>Total Adjustments</b>	<b>10,000</b>	<b>-10,000</b>	<b>0</b>

Expense	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Sewer Department	7,358,264	175,000	7,533,264
<b>Total Adjustments</b>	<b>7,358,264</b>	<b>175,000</b>	<b>7,533,264</b>

Net proposed revisions, \$175,000 is to be funded from the Sewer Enterprise Fund Balance, resulting in a use of fund balance of \$450,332. With the addition of these expenditures, the projected Fund Balance at June 30, 2020 is \$9,068,066.

**FISCAL IMPACT**

Fiscal impact of the First Quarter FY 2019-20 Financial Report proposed adjustments are summarized below and described in detail above and in Attachment A.

1. Net increase in General Fund revenue of \$11,706 offset by a net increase in expenditures of \$140,414.
2. Net increase in Measure S 2006 expenditures of \$33,721.
3. Net increase in Recreation expenditures of \$2,500.
4. Net decrease in Building and Planning Fund revenue of -\$1,800.
5. Net increase in Refuse Management Fund revenue of \$45,602.
6. Net decrease in Housing Administration Fund revenue of -\$72,253.
7. Net decrease in Sewer Enterprise Fund revenue of -\$10,000, offset by an increase in expenditures of \$175,000.

### **ATTACHMENTS**

- A – FY 2019-20 First Quarter Financial Report
- B – Resolution Adjusting Fiscal Year 2019-20 Budget
- C – PowerPoint Presentation





# City of Pinole First Quarter Budget Report

For FY 2019-20 Period Ending: 9/30/19

	FY 2019-20 Revised Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Notes
<b>Fund: 100 - General Fund</b>						
<b>Revenue</b>						
311 - Property Taxes Total:	4,033,892	25,720	(4,008,172)	1%		[1]
<i>Basic 1% Property Tax</i>	<i>2,743,021</i>	<i>25,720</i>	<i>2,717,301</i>	<i>1%</i>		
<i>RPTTF and Passthrough Payments</i>	<i>1,290,871</i>	-	<i>1,290,871</i>	<i>0%</i>		
312 - Sales and Use Taxes Total:	3,629,286	922,630	(2,706,656)	25%		
313 - Utility Users Tax Total:	1,898,000	440,636	(1,457,364)	23%		
314 - Franchise Taxes Total:	744,000	148,628	(595,372)	20%		
315 - Other Taxes Total:	858,900	175,288	(683,612)	20%		
321 - Intergovernmental Taxes Total:	1,819,484	0	(1,819,484)	0%		[2]
323 - State Grants Total:	35,000	9,796	(25,204)	28%		
324 - Other Grants Total:	57,026	0	(57,026)	0%		[3]
332 - Permits Total:	73,700	14,551	(59,149)	20%		
341 - Review Fees Total:	34,000	1,547	(32,453)	5%		
342 - Other Fees Total:	12,750	3,183	(9,568)	25%		
343 - Abatement Fees Total:	3,300	1,519	(1,781)	46%	850	[4]
351 - Fines and Forfeiture Total:	41,550	5,734	(35,816)	14%		
361 - Public Safety Charges Total:	1,229,973	1,227	(1,228,746)	0%		[5]
370 - Interest and Investment Income Total:	200,000	75,902	(124,098)	38%		
381 - Rental Income Total:	81,450	20,363	(61,088)	25%		
383 - Reimbursements Total:	9,500	1,094	(8,406)	12%	10,856	[6]
384 - Other Revenue Total:	9,000	1,231	(7,769)	14%		
392 - Proceeds from Sale of Property Total:	11,000	844	(10,156)	8%		
<b>Revenue Total:</b>	<b>14,781,811</b>	<b>1,849,891</b>	<b>(12,931,919)</b>	<b>13%</b>	<b>\$ 11,706</b>	
399 - Transfer In from Section 115 Trust	708,615	0	0	0%		
<b>Sources Total:</b>	<b>15,490,426</b>	<b>1,849,891</b>	<b>(12,931,919)</b>	<b>12%</b>	<b>\$ 11,706</b>	
<b>Expenditures</b>						
Department: 10 - City Council Total:	161,125	22,570	138,555	14%	1,890	[7]
Department: 11 - City Manager Total:	171,439	60,038	111,401	35%	46,510	[8]
Department: 12 - City Clerk Total:	246,659	49,908	196,751	20%		
Department: 13 - City Treasurer Total:	11,332	2,739	8,593	24%		
Department: 14 - City Attorney Total:	110,919	(59,196)	170,115	-53%		[9]
Department: 15 - Finance Department Total:	478,572	138,073	340,499	29%		
Department: 16 - Human Resources Total:	472,007	110,762	361,246	23%		
Department: 17 - General Government Total:	2,835,114	902,831	1,932,283	32%	53,158	[10]
<b>Total Administrative</b>	<b>4,487,168</b>	<b>1,227,725</b>	<b>3,259,443</b>	<b>27%</b>	<b>\$ 101,558</b>	
Department: 22 - Police Department Total:	6,391,151	1,562,739	4,828,412	24%	13,856	[11]
Department: 23 - Fire Department Total:	4,453,035	689,778	3,763,258	15%		
<b>Total Public Safety</b>	<b>10,844,186</b>	<b>2,252,516</b>	<b>8,591,670</b>	<b>21%</b>	<b>\$ 13,856</b>	
Department: 34 - Public Works Total:	861,419	259,937	601,481	30%	25,000	[12]
Department: 46 - Community Development Total:	280,889	7,971	272,918	3%		
<b>Total Development Services</b>	<b>1,142,308</b>	<b>267,908</b>	<b>874,399</b>	<b>23%</b>	<b>25,000</b>	
<b>Expenditures Total:</b>	<b>16,473,662</b>	<b>3,748,149</b>	<b>12,725,512</b>	<b>23%</b>	<b>\$ 140,414</b>	
<b>Fund: 100 - General Fund Surplus (Deficit):</b>	<b>(983,236)</b>	<b>(1,898,258)</b>	<b>(206,407)</b>		<b>\$ (128,708)</b>	

## NOTES:

[1] Property Tax receipts are received in December, April and June.

[2] VLF disbursements are received in January and May.

[3] Measure H funds are received in March.

[4] Increase \$850 for Fire Code Enforcement activity.

[5] Dispatch quarterly billing is done in October.

[6] Increase Damage Recovery for MPA vehicle damage reimbursement.

[7] Increase dental budget for Council benefit elections.

[8] Anticipated vacation payout due to retirement, \$46,000; and PMA dues \$510.

[9] Legal service allocations to departments pending.

[10] Add budget for HdL Economic Development Services, \$34,000; Bayfront Chamber sponsorship, \$1,500; USPS meeting mailers, \$2,658; and chairs for Council Chambers \$10,000 and Administration Conference Room, \$5,000.

[11] Increase maintenance for vehicle damage repair, \$13,855.69. Will be offset by \$10,855.69 reimbursement from MPA.

[12] Add budget to purchase asset management software to be funded 50% from General Fund and 50% from Sewer Enterprise Fund.

	FY 2019-20 Revised Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Notes
<b>Fund: 105 - Measure S -2006</b>						
<b>Revenue</b>						
312 - Sales and Use Taxes Total:	1,960,800	508,246	(1,452,554)	26%		
370 - Interest and Investment Income Total:	20,000	6,685	(13,315)	33%		
<b>Revenue Total:</b>	<b>1,980,800</b>	<b>514,931</b>	<b>(1,465,869)</b>	<b>26%</b>		
<b>Expenditures</b>						
Department: 15 - Finance Department Total:	2,433	0	2,433	0%		[1]
Department: 22 - Police Department Total:	1,513,954	278,377	1,235,577	18%		
Department: 23 - Fire Department Total:	804,330	169,099	635,231	21%	33,721	[2]
<b>Expenditures Total:</b>	<b>2,320,717</b>	<b>447,476</b>	<b>1,873,242</b>	<b>19%</b>	<b>33,721</b>	
<b>Fund: 105 - Measure S -2006 Surplus (Deficit):</b>	<b>(339,917)</b>	<b>67,455</b>	<b>407,373</b>			
<b>Fund: 106 - MEASURE S-2014</b>						
<b>Revenue</b>						
312 - Sales and Use Taxes Total:	1,960,800	507,253	(1,453,547)	26%		
370 - Interest and Investment Income Total:	30,000	12,546	(17,454)	42%		
<b>Revenue Total:</b>	<b>1,990,800</b>	<b>519,799</b>	<b>(1,471,001)</b>	<b>26%</b>		
<b>Expenditures</b>						
Department: 10 - City Council Total:	57,200	0	57,200	0%		[3]
Department: 14 - City Attorney Total:	35,000	0	35,000	0%		[4]
Department: 15 - Finance Department Total:	2,433	0	2,433	0%		[1]
Department: 17 - General Government Total:	692,500	0	692,500	0%		[5]
Department: 18 - Information Systems Total:	64,600	0	64,600	0%		[6]
<b>Total Administrative</b>	<b>851,733</b>	<b>0</b>	<b>851,733</b>	<b>0%</b>		
Department: 22 - Police Department Total:	333,087	13,488	319,599	4%		
Department: 23 - Fire Department Total:	306,128	68,094	238,034	22%		
<b>Total Public Safety</b>	<b>639,215</b>	<b>81,582</b>	<b>557,633</b>	<b>13%</b>		
Department: 34 - Public Works Total:	1,099,419	50,809	1,048,610	5%		[7]
Department: 46 - Community Development Total:	130,000	0	130,000	0%		[8]
<b>Total Development Services</b>	<b>1,229,419</b>	<b>50,809</b>	<b>1,178,610</b>	<b>4%</b>		
Department: 55 - Recreation Total:	30,000	0	30,000	0%		[9]
<b>Expenditures Total:</b>	<b>2,750,367</b>	<b>132,391</b>	<b>2,617,976</b>	<b>5%</b>		
<b>Fund: 106 - MEASURE S-2014 Surplus (Deficit):</b>	<b>(759,567)</b>	<b>387,408</b>	<b>1,146,975</b>			
<b>Fund: 200 - Gas Tax Fund</b>						
<b>Revenue</b>						
321 - Intergovernmental Taxes Total:	827,289	182,368	(644,921)	22%		
370 - Interest and Investment Income Total:	5,000	2,489	(2,511)	50%		
<b>Revenue Total:</b>	<b>832,289</b>	<b>184,857</b>	<b>(647,432)</b>	<b>22%</b>		
<b>Expenditures</b>						
Department: 34 - Public Works Total:	502,547	100,062	402,485	20%		
<b>Expenditures Total:</b>	<b>502,547</b>	<b>100,062</b>	<b>402,485</b>	<b>20%</b>		
<b>Fund: 200 - Gas Tax Fund Surplus (Deficit):</b>	<b>329,742</b>	<b>84,795</b>	<b>(244,947)</b>			

**NOTES:**

[1] Audit expenses are billed later in the fiscal year.

[2] Add budget for EBRCSA radio upgrades, \$11,560; Crew Sense staffing software, \$5,000; BC vehicle buildup additional equipment, \$4,600; Station 74 generator diesel fuel storage, \$4,000; ESCI Consulting Services additional contract cost, \$4,000; and, SIM cards for tablet command communications package, \$4,561.

[3] Management Partners billing for strategic planning received in Q2.

[4] City Attorney billing received in Q2.

[5] Operating transfers are processed later in the fiscal year.

[6] IT equipment purchases are planned for later in the fiscal year.

[7] Capital projects planned are completed intermittently throughout the fiscal year.

[8] Parking and pedestrian safety studies are in progress. Vehicle purchase has not occurred.

[9] Furniture and equipment purchases did not occur in Q1.

	FY 2019-20 Revised Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Notes
<b>Fund: 201 - Restricted Real Estate Maintenance Fund</b>						
<b>Revenue</b>						
342 - Other Fees Total:	3,175	475	(2,700)	15%		
381 - Rental Income Total:	34,000	0	(34,000)	0%		
<b>Revenue Total:</b>	<b>37,175</b>	<b>475</b>	<b>(36,700)</b>	<b>1%</b>		
<b>Expenditures</b>						
Department: 34 - Public Works Total:	37,175	4,141	33,034	11%		
<b>Expenditures Total:</b>	<b>37,175</b>	<b>4,145</b>	<b>33,030</b>	<b>11%</b>		
<b>Fund: 201 - Restrict. RE Maint. Fund Surplus (Deficit):</b>	<b>0</b>	<b>(3,670)</b>	<b>(3,670)</b>			
<b>Fund: 203 - Public Safety Augmentation Fund</b>						
<b>Revenue</b>						
321 - Intergovernmental Taxes Total:	177,375	45,846	(131,529)	26%		
370 - Interest and Investment Income Total:	2,500	1,095	(1,405)	44%		
<b>Revenue Total:</b>	<b>179,875</b>	<b>46,941</b>	<b>(132,934)</b>	<b>26%</b>		
<b>Expenditures</b>						
Department: 22 - Police Department Total:	177,310	28,242	149,068	16%		
<b>Expenditures Total:</b>	<b>177,310</b>	<b>28,242</b>	<b>149,068</b>	<b>16%</b>		
<b>Fund: 203 - PS Augmentation Fund Surplus (Deficit):</b>	<b>2,565</b>	<b>18,699</b>	<b>16,134</b>			
<b>Fund: 204 - Police Grants</b>						
<b>Revenue</b>						
324 - Other Grants Total:	325,796	82,500	(243,296)	25%		
<b>Revenue Total:</b>	<b>325,796</b>	<b>82,500</b>	<b>(243,296)</b>	<b>25%</b>		
<b>Expenditures</b>						
Department: 22 - Police Department Total:	369,475	88,707	280,768	24%		
<b>Expenditures Total:</b>	<b>369,475</b>	<b>88,707</b>	<b>280,768</b>	<b>24%</b>		
<b>Fund: 204 - Police Grants Surplus (Deficit):</b>	<b>(43,679)</b>	<b>(6,207)</b>	<b>37,472</b>			
<b>Fund: 205 - Traffic Safety Fund</b>						
<b>Revenue</b>						
351 - Fines and Forfeiture Total:	42,330	9,636	(32,694)	23%		
370 - Interest and Investment Income Total:	1,500	546	(954)	36%		
<b>Revenue Total:</b>	<b>43,830</b>	<b>10,182</b>	<b>(33,648)</b>	<b>23%</b>		
<b>Expenditures</b>						
Department: 22 - Police Department Total:	19,168	1,262	17,906	7%		
<b>Expenditures Total:</b>	<b>19,168</b>	<b>1,262</b>	<b>17,906</b>	<b>7%</b>		
<b>Fund: 205 - Traffic Safety Fund Surplus (Deficit):</b>	<b>24,662</b>	<b>8,920</b>	<b>(15,742)</b>			
<b>Fund: 206 - Supplemental Law Enforcement Svc Fund</b>						
<b>Revenue</b>						
323 - State Grants Total:	100,000	27,143	(7,857)	27%		
370 - Interest and Investment Income Total:	1,600	556	(1,044)	35%		
<b>Revenue Total:</b>	<b>101,600</b>	<b>27,699</b>	<b>(73,901)</b>	<b>27%</b>		
<b>Expenditures</b>						
Department: 22 - Police Department Total:	129,359	21,147	108,212	16%		
<b>Expenditures Total:</b>	<b>129,359</b>	<b>21,147</b>	<b>108,212</b>	<b>16%</b>		
<b>Fund: 206 - SLESF Fund Surplus (Deficit):</b>	<b>(27,759)</b>	<b>6,552</b>	<b>34,311</b>			
<b>Fund: 207 - NPDES Storm Water Fund</b>						
<b>Revenue</b>						
321 - Intergovernmental Taxes Total:	266,470	0	(266,470)	0%		[1]
370 - Interest and Investment Income Total:	150	23	(127)	15%		
<b>Revenue Total:</b>	<b>266,620</b>	<b>23</b>	<b>(266,597)</b>	<b>0%</b>		
<b>Expenditures</b>						
Department: 34 - Public Works Total:	367,444	68,978	298,466	19%		
<b>Expenditures Total:</b>	<b>367,444</b>	<b>68,978</b>	<b>298,466</b>	<b>19%</b>		
<b>Fund: 207 - NPDES Storm Water Fund Surplus (Deficit):</b>	<b>(100,824)</b>	<b>(68,955)</b>	<b>31,869</b>			

**NOTES:**

[1] Stormwater Utility Assessment disbursements are received towards the end of the fiscal year.

	FY 2019-20 Revised Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Notes
<b>Fund: 209 - Recreation Fund</b>						
<b>Revenue</b>						
Division: 551- Recreation Administration	528,773	7,173	(521,600)	1%		
Division: 552- Senior Center	330,800	92,284	(238,516)	28%		
Division: 553- Tiny Tots	193,368	30,125	(163,243)	16%		
Division: 554- Youth Center	27,310	9,954	(17,356)	36%		
Division: 555- Day Camp	20,500	11,299	(9,201)	55%		
Division: 557- Swim Center	91,920	25,136	(66,784)	27%		
Division: 558- Memorial Hall	5,600	3,058	(2,542)	55%		
Division: 559- Tennis	400	500	100	125%		
<b>Revenue Total:</b>	<b>1,198,671</b>	<b>179,528</b>	<b>(1,019,143)</b>	<b>15%</b>		
<b>Expenditures</b>						
Division: 551- Recreation Administration	202,081	41,067	161,015	20%	2,500	[1]
Division: 552- Senior Center	497,141	120,466	376,676	24%		
Division: 553- Tiny Tots	137,296	32,988	104,308	24%		
Division: 554- Youth Center	196,635	43,082	153,553	22%		
Division: 555- Day Camp	60,640	2,063	58,577	3%		
Division: 556- Performing Arts	0	221	(221)	-100%		[2]
Division: 557- Swim Center	91,368	32,156	59,212	35%		
Division: 558- Memorial Hall	4,961	2,059	2,902	41%		
Division: 559- Tennis	4,000	690	3,310	17%		
<b>Expenditures Total:</b>	<b>1,194,123</b>	<b>274,791</b>	<b>919,332</b>	<b>23%</b>	<b>\$ 2,500</b>	
<b>Fund: 209 - Recreation Fund Surplus (Deficit):</b>	<b>4,548</b>	<b>(95,263)</b>	<b>(99,811)</b>			
<b>Fund: 212 - Building &amp; Planning</b>						
<b>Revenue</b>						
315 - Other Taxes Total:	1,800	0	(1,800)	0%	(1,800)	[3]
332 - Permits Total:	512,750	94,385	(418,365)	18%		
341 - Review Fees Total:	192,500	119,197	(73,303)	62%		
342 - Other Fees Total:	62,500	32,483	(30,017)	52%		
370 - Interest and Investment Income Total:	7,000	2,384	(4,616)	34%		
384 - Other Revenue Total:	21,000	0	(21,000)	0%		
<b>Revenue Total:</b>	<b>797,550</b>	<b>248,450</b>	<b>(549,100)</b>	<b>31%</b>	<b>(1,800)</b>	
<b>Expenditures</b>						
Department: 46 - Community Development Total:	1,151,772	121,971	1,029,800	11%		
<b>Expenditures Total:</b>	<b>1,151,772</b>	<b>121,971</b>	<b>1,029,800</b>	<b>11%</b>		
<b>Fund: 212 - Building &amp; Planning Surplus (Deficit):</b>	<b>(354,222)</b>	<b>126,478</b>	<b>480,700</b>			
<b>Fund: 213 - Refuse Management Fund</b>						
<b>Revenue</b>						
323 - State Grants Total:	60,060	60,890	830	101%	45,602	[4]
370 - Interest and Investment Income Total:	6,000	1,144	(4,856)	19%		
<b>Revenue Total:</b>	<b>66,060</b>	<b>62,034</b>	<b>(4,026)</b>	<b>94%</b>	<b>\$ 45,602</b>	
<b>Expenditures</b>						
Department: 34 - Public Works Total:	125,347	20,043	105,304	16%		
<b>Expenditures Total:</b>	<b>125,347</b>	<b>20,043</b>	<b>105,304</b>	<b>16%</b>		
<b>Fund: 213 - Refuse Management Fund Surplus (Deficit):</b>	<b>(59,287)</b>	<b>41,991</b>	<b>101,278</b>			
<b>Fund: 214 - Solid Waste Fund</b>						
<b>Revenue</b>						
370 - Interest and Investment Income Total:	8,000	3,786	(4,214)	47%		
383 - Reimbursements Total:	240,000	93,914	(146,086)	39%		
<b>Revenue Total:</b>	<b>248,000</b>	<b>97,699</b>	<b>(150,301)</b>	<b>39%</b>		
<b>Expenditures</b>						
Department: 34 - Public Works Total:	42,000	0	42,000	0%		
<b>Expenditures Total:</b>	<b>42,000</b>	<b>0</b>	<b>42,000</b>	<b>0%</b>		
<b>Fund: 214 - Solid Waste Fund Surplus (Deficit):</b>	<b>206,000</b>	<b>97,699</b>	<b>(108,301)</b>			

**NOTES:**

[1] Donation received from Mechanics Bank for Movies and Sounds in the Park.

[2] Bank fees will be adjusted from operating revenue.

[3] Business License state mandated fee is allocated to special revenue fund 226-CASp Certification and Training.

[4] Add budget of \$45,602 for WCCIWMA disbursement of reserve funds received.

	FY 2019-20 Revised Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Notes
<b>Fund: 215 - Measure C and J Fund</b>						
<b>Revenue</b>						
324 - Other Grants Total:	360,000	0	(360,000)	0%		[1]
370 - Interest and Investment Income Total:	8,000	3,534	(4,466)	44%		
<b>Revenue Total:</b>	<b>368,000</b>	<b>3,534</b>	<b>(364,466)</b>	<b>1%</b>		
<b>Expenditures</b>						
Department: 34 - Public Works Total:	200,598	16,954	183,644	8%		[2]
<b>Expenditures Total:</b>	<b>200,598</b>	<b>16,954</b>	<b>183,644</b>	<b>8%</b>		
<b>Fund: 215 - Measure C and J Fund Surplus (Deficit):</b>	<b>167,402</b>	<b>(13,420)</b>	<b>(180,822)</b>			
<b>Fund: 285 - Housing Fund</b>						
<b>Revenue</b>						
370 - Interest and Investment Income Total:	135,000	12,758	(122,242)	9%		
381 - Rental Income Total:	72,253	0	(72,253)	0%	(72,253)	[3]
393 - Loan/Bond Proceeds Total:	55,000	2,140	(52,860)	4%		
<b>Revenue Total:</b>	<b>262,253</b>	<b>14,898</b>	<b>(247,355)</b>	<b>6%</b>	<b>(72,253)</b>	
<b>Expenditures</b>						
Department: 46 - Community Development Total:	211,107	18,503	192,604	9%		
<b>Expenditures Total:</b>	<b>211,107</b>	<b>18,503</b>	<b>192,604</b>	<b>9%</b>		
<b>Fund: 285 - Housing Fund Surplus (Deficit):</b>	<b>51,146</b>	<b>(3,605)</b>	<b>(54,751)</b>			
<b>Fund: 500 - Sewer Enterprise Fund</b>						
<b>Revenue</b>						
363 - Sewer Enterprise Charges Total:	6,952,287	509,788	(6,442,499)	7%		[4]
370 - Interest and Investment Income Total:	100,000	40,029	(59,971)	40%		
344 - Impact Fees Total:	10,000	0	(10,000)	0	(10,000)	[5]
<b>Revenue Total:</b>	<b>7,062,287</b>	<b>549,818</b>	<b>(6,512,469)</b>	<b>8%</b>	<b>(10,000)</b>	
<b>Expenditures</b>						
Department: 64 - Sewer Total:	7,358,264	1,387,458	5,970,806	19%	175,000	[6]
<b>Expenditures Total:</b>	<b>7,358,264</b>	<b>1,387,458</b>	<b>5,970,806</b>	<b>19%</b>	<b>175,000</b>	
<b>Fund: 500 - Sewer Enterprise Fund Surplus (Deficit):</b>	<b>(295,977)</b>	<b>(837,641)</b>	<b>(541,663)</b>			
<b>Fund: 505 - Cable Access TV</b>						
<b>Revenue</b>						
314 - Franchise Taxes Total:	35,000	7,694	(27,306)	22%		
365 - Cable TV Charges Total:	206,963	13,543	(193,420)	7%		
384 - Other Revenue Total:	3,600	3,000	(600)	83%		
399 - Transfers In Total:	205,125	0	(205,125)	0%		[7]
<b>Revenue Total:</b>	<b>450,688</b>	<b>24,237</b>	<b>(426,451)</b>	<b>5%</b>		
<b>Expenditures</b>						
Department: 19 - Cable Access TV Total:	468,890	68,121	400,770	15%		
<b>Expenditures total :</b>	<b>468,890</b>	<b>68,121</b>	<b>400,770</b>	<b>15%</b>		
<b>Fund: 505 - Cable Access TV Surplus (Deficit):</b>	<b>(18,202)</b>	<b>(43,883)</b>	<b>(25,681)</b>			
<b>Fund: 750 - Recognized Obligation Retirement Fund</b>						
<b>Revenue</b>						
311 - Property Taxes Total:	250,000	0	(250,000)	0%		[8]
370 - Interest and Investment Income Total:	0	14,001	14,001	0%		
393 - Loan/Bond Proceeds Total:	0	3,825	3,825	0%		
<b>Revenue Total:</b>	<b>250,000</b>	<b>17,826</b>	<b>(232,174)</b>	<b>7%</b>		
<b>Expenditures</b>						
Department: 46 - Community Development Total:	250,000	59,720	190,280	24%		
<b>Expense Total:</b>	<b>250,000</b>	<b>59,720</b>	<b>190,280</b>	<b>24%</b>		
<b>Fund: 750 - RORF Fund Surplus (Deficit):</b>	<b>0</b>	<b>(41,894)</b>	<b>(41,894)</b>			

**NOTES:**

- [1] Measure J revenue is received at the end of the fiscal year.  
[2] Capital projects planned are completed intermittently throughout the fiscal year.  
[3] PALC ground lease agreement terminated with sale of property.  
[4] Sewer usage fees are received with Property Tax in December, April, and June. Includes Hercules first quarter billing of \$505,793.  
[5] Impact Fees are recorded in the Growth Impact Fee Fund - 276 and allocated in the CIP.  
[6] Add budget for sludge hauling truck, \$150,000; and, \$25,000 for 50% share of asset management software.  
[7] Operating transfers are processed at the end of the fiscal year based on actual need.  
[8] Property Tax receipts are received in December, April and June.

## 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 2019-20**

**WHEREAS**, the City Council did adopt a Budget for City Operations by Resolution number 2019-60 on June 18, 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 2019-20 as part of a 1<sup>st</sup> Quarter Financial Report at the regular City Council Meeting held on November 19, 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 2019-20 Operations Budget.

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

Modifications to the budget, including any requisite use of appropriate Fund Balance, for the City of Pinole for Fiscal Year 2019-20 commencing July 1, 2019 and ending June 30, 2020 are hereby approved and adopted as follows:

**FY 2019-20 Budget Adjustments**

<b>General Fund - 100</b>	
Revenue	\$11,706
Expenditures	\$140,414
<hr/>	
<b>Measure S 2006 Fund - 105</b>	
Expenditures	\$33,721
<hr/>	
<b>Recreation Fund - 209</b>	
Expenditures	\$2,500
<hr/>	
<b>Building and Planning Fund - 212</b>	
Revenue	-\$1,800
<hr/>	
<b>Refuse Management Fund - 213</b>	
Revenue	\$45,602
<hr/>	
<b>Housing Administration Fund - 285</b>	
Revenue	-\$72,253
<hr/>	
<b>Sewer Enterprise Fund - 500</b>	
Revenue	-\$10,000
Expense	\$175,000
<hr/>	

**PASSED AND ADOPTED** this 19<sup>th</sup> day of November 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 **19<sup>th</sup>** day of **November, 2019**.

---

Heather Iopu, CMC  
City Clerk



# FY 2019-20 FIRST QUARTER FINANCIAL REPORT AND BUDGET ADJUSTMENTS

## Background:

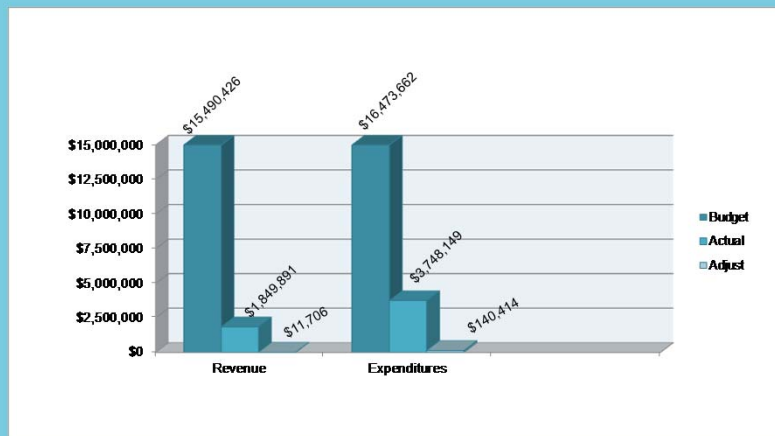
- ▶ The City Council adopts an annual operating budget by June 30<sup>th</sup> of each fiscal year, which is effective July 1<sup>st</sup> through June 30<sup>th</sup>.
- ▶ It is the City's policy to adopt a structurally balanced budget whereby current year expenditures are funded with current year revenue.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



## Background:

- ▶ Adopted FY 2019-20 budget projects General Fund surplus of \$2,832 (net of \$1 million from fund balance for fire engine)
- ▶ Revenue and expenditures should average 25% for the period
- ▶ General Fund revenues realized at 13% of projections
- ▶ General Fund expenditures realized at 23% of projections

## General Fund Overview



Includes \$1 million from prior year fund balance, and \$111,944 one-time use of fund balance.

## General Fund Revenue Budget-to-Actual

	Adopted Budget	1 <sup>st</sup> Qtr Actual	Budget Adjust	Updated Budget
Property Tax	4,033,892	25,720	0	4,033,892
Sales Tax	3,629,286	922,630	0	3,629,286
Utility Users Tax	1,898,000	440,636	0	1,898,000
Other Taxes	3,422,384	323,916	0	3,422,384
Other Revenue	1,798,249	136,989	11,706	1,809,955
<b>Total Revenue</b>	<b>14,781,811</b>	<b>1,849,891</b>	<b>11,706</b>	<b>14,793,517</b>
Transfers In	708,615	0	0	708,615
<b>Total Sources</b>	<b>15,490,426</b>	<b>1,849,891</b>	<b>11,706</b>	<b>15,502,132</b>

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

	Adopted Budget	1 <sup>st</sup> Qtr Actual	Budget Adjust	Updated Budget
Administration	4,487,168	1,227,725	101,558*	4,588,726
Public Safety	10,844,186	2,252,516	13,856*	10,858,042
Public Works	861,419	259,937	25,000*	886,419
Devel. Svcs.	280,889	7,971	0	280,889
<b>Total Expenditures</b>	<b>16,473,662</b>	<b>3,748,149</b>	<b>140,414</b>	<b>16,614,076</b>

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

## Measure S 2006 Budget-to-Actual

	Adopted Budget	1 <sup>st</sup> Qtr Actual	Budget Adjust	Updated Budget
Sales Tax	1,960,800	508,246	0	1,960,800
Other Revenue	20,000	6,685	0	20,000
<b>Total Revenue</b>	<b>1,980,800</b>	<b>514,931</b>	<b>0</b>	<b>1,980,800</b>
Finance	2,433	0	0	2,433
Police	1,513,954	278,377	0	1,513,954
Fire	804,330	169,099	33,721*	838,051
<b>Total Expenditures</b>	<b>2,320,717</b>	<b>447,476</b>	<b>33,721</b>	<b>2,354,438</b>

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

## Measure S 2014 Budget-to-Actual

	Adopted Budget	1 <sup>st</sup> Qtr Actual	Budget Adjust	Updated Budget
Sales Tax	1,960,800	507,253	0	1,960,800
Other Revenue	30,000	12,546	0	30,000
<b>Total Revenue</b>	<b>1,990,800</b>	<b>519,799</b>	<b>0</b>	<b>1,990,800</b>
Administration	851,733	0	0	851,733
Public Safety	639,215	81,582	0	639,215
Devel. Svcs.	1,229,419	50,809	0	1,178,610
Recreation	30,000	0	0	30,000
<b>Total Expenditures</b>	<b>2,750,367</b>	<b>132,391</b>	<b>0</b>	<b>2,720,367</b>

## Recreation Fund Budget-to-Actual

	Adopted Budget	1 <sup>st</sup> Qtr Actual	Budget Adjust	Updated Budget
Administration	528,773	7,173	0	528,773
Senior Center	330,800	92,284	0	330,800
Tiny Tots	193,368	30,125	0	193,368
Youth Center	27,310	9,954	0	27,310
Day Camp	20,500	11,299	0	20,500
Swim Center	91,920	25,136	0	91,920
Memorial Hall	5,600	3,058	0	5,600
Tennis	400	500	0	400
<b>Total Revenue</b>	<b>1,198,671</b>	<b>179,528</b>	<b>0</b>	<b>1,198,671</b>

## Recreation Fund Budget-to-Actual

	Adopted Budget	1 <sup>st</sup> Qtr Actual	Budget Adjust	Updated Budget
Administration	202,081	41,288	2,500	204,581
Senior Center	497,141	120,466	0	497,141
Tiny Tots	137,296	32,988	0	137,296
Youth Center	196,635	43,082	0	196,635
Day Camp	60,640	2,063	0	60,640
Swim Center	91,368	32,156	0	91,368
Memorial Hall	4,961	2,059	0	4,961
Tennis	4,000	690	0	4,000
<b>Total Expenditures</b>	<b>1,194,123</b>	<b>274,791</b>	<b>2,500</b>	<b>1,196,623</b>

## Building & Planning Fund Budget-to-Actual

	Adopted Budget	1 <sup>st</sup> Qtr Actual	Budget Adjust	Updated Budget
<b>Revenue:</b>				
Other Taxes	1,800	0	-1,800	0
Permits	512,750	94,385	0	512,750
Review Fees	192,500	119,197	0	192,500
Other Revenue	90,500	34,867	0	90,500
<b>Total Revenue</b>	<b>797,550</b>	<b>248,450</b>	<b>-1,800</b>	<b>795,750</b>
<b>Expenditures:</b>				
Community Dev.	1,151,772	121,971	0	1,151,772
<b>Total Expenditures</b>	<b>1,151,772</b>	<b>121,971</b>	<b>0</b>	<b>1,151,772</b>

## Refuse Management Fund Budget-to-Actual

	Adopted Budget	1 <sup>st</sup> Qtr Actual	Budget Adjust	Updated Budget
<b>Revenue:</b>				
State Grants	60,060	60,890	45,602	105,662
Interest & Invest.	6,000	1,144	0	6,000
<b>Total Revenue</b>	<b>66,060</b>	<b>62,034</b>	<b>45,602</b>	<b>111,662</b>
<b>Expenditures:</b>				
Public Works	125,347	20,043	0	125,347
<b>Total Expenditures</b>	<b>125,347</b>	<b>20,043</b>	<b>0</b>	<b>125,347</b>

## Housing Fund Budget-to-Actual

	Adopted Budget	1 <sup>st</sup> Qtr Actual	Budget Adjust	Updated Budget
<b>Revenue:</b>				
Interest & Invest.	135,000	12,758	0	135,000
Rental Income	72,253	0	-72,253	0
Loan Proceeds	55,000	2,140	0	55,000
<b>Total Revenue</b>	<b>262,253</b>	<b>14,898</b>	<b>-72,253</b>	<b>190,000</b>
<b>Expenditures:</b>				
Community Dev.	211,107	18,503	0	211,107
<b>Total Expenditures</b>	<b>211,107</b>	<b>18,503</b>	<b>0</b>	<b>211,107</b>

## Sewer Enterprise Fund Budget-to-Actual

	Adopted Budget	1 <sup>st</sup> Qtr Actual	Budget Adjust	Updated Budget
<b>Revenue:</b>				
Sewer Charges	6,952,287	509,788	0	6,952,287
Interest & Invest.	100,000	40,029	0	100,000
Impact Fees	10,000	0	-10,000	0
<b>Total Revenue</b>	<b>7,062,287</b>	<b>549,818</b>	<b>-10,000</b>	<b>7,052,287</b>
<b>Expense:</b>				
Sewer	7,358,264	1,387,458	175,000	7,533,264
<b>Total Expenses</b>	<b>7,358,264</b>	<b>1,387,458</b>	<b>175,000</b>	<b>7,533,264</b>

## FY 2019-20 1<sup>st</sup> Quarter Budget Adjustments

### General Fund - 100

Revenue	\$11,706
Expenditures	\$140,414

### Measure S 2006 Fund - 105

Expenditures	\$33,721
--------------	----------

### Recreation Fund - 209

Expenditures	\$2,500
--------------	---------

### Building & Planning Fund – 212

Revenue	-\$1,800
---------	----------

### Refuse Management Fund - 213

Revenue	\$45,602
---------	----------

## FY 2019-20 1<sup>st</sup> Quarter Budget Adjustments

### Housing Fund - 285

Revenue	-\$72,253
---------	-----------

### Sewer Enterprise Fund - 500

Revenue	-\$107,000
Expenditures	\$175,000

