



CITY COUNCIL REPORT

10A

DATE: FEBRUARY 18, 2020

TO: MAYOR AND COUNCIL MEMBERS

FROM: ANDREW MURRAY, CITY MANAGER
ANDREA MILLER, FINANCE DIRECTOR

SUBJECT: RECEIVE AND REVIEW THE FY 2019-20 MID-YEAR FINANCIAL
REPORT AND APPROVE BUDGET ADJUSTMENTS

RECOMMENDATION

Receive the FY 2019-20 Mid-Year Financial Report and adopt a resolution approving budget adjustments per staff recommendations in Attachment A.

BACKGROUND

For the period July 2019 through December 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 completed a review of the mid-year financial performance for the City's FY 2019-20 Budget. While revenue and expenditures midway through the fiscal year should average 50% 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.

GENERAL FUND

General Fund Revenue

The adjusted budget for FY 2019-20 anticipates a use of fund balance in the amount of -\$1,089,964 for Council approved one-time expenditures, primarily for a new Fire engine. Staff is now projecting a FY 2019-20 use of fund balance in the amount of -\$1,074,964.

The economy in Pinole remains strong with revenue of 45% realized at mid-year. The City uses HdL, Coren & Cone Consultants to provide an analysis of property assessed values and Sales Tax projections. Budget projections are based on a 95% conservative estimate of HdL, Coren & Cone's analysis.

- **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 at mid-year are 54% of projections compared to 57% for the same period in the prior fiscal year. The City is still recovering from the loss of three (3) of its top 15 sales tax generators (Toys R Us, Orchard Supply and Kmart) that closed last fiscal year. Ace Hardware recently opened in the former Orchard Supply Hardware location, and 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 General Fund revenue stream for FY 2019-20, with mid-year collections at 36% of projections, the same as it was at mid-year in the prior fiscal year. Property Tax settlements are received in December, April, and June.

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 42% realized at mid-year compared to 46% for the same period in the prior fiscal year. Franchise Tax is at 40% of projections at mid-year; Other Taxes which include Transient Occupancy Tax and Business Licenses are at 55% of projections.

Intergovernmental tax which includes Motor Vehicle License Fees and Homeowner Property Tax Relief is at 52% of projections; State Grants are at 63% of projections, and Other Grant receipts are at 0% for the period with Measure H receipt anticipated in the third quarter. Public Safety Charges includes Dispatch services and are at 43% of projections; billings are issued in arrears (after services are provided) in October, January, April and July. The third quarter payments are pending.

Other revenue categories are in line with expectations for the period with the exception of the following: Other Fees are at 100% due to increased Fire Inspection activity; and, Abatement Fees are at 239% of projections due to increased Fire Department Code Enforcement activity. Staff is recommending a budget adjustment of \$7,000 in Other Fees for Fire Inspection services, and \$8,000 in Abatement fees for Code Enforcement activity.

Recommendation

Staff is recommending FY 2019-20 General Fund revenue adjustments in the amount of \$15,000 as follows:

Revenue:	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Other Fees	12,500	7,000	19,500
Abatement Fees	4,150	8,000	12,150
Total Adjustments	16,650	15,000	31,650

Updated Budget only reflects revenue with adjustments recommended.

General Fund Expenditure

The City Council approved the FY 2019-20 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. One-time uses currently included in the adopted budget is the purchase of a new fire engine in the amount of \$1 million (prior year carry over); and first quarter budget amendments which net \$118,434.

Operating Budget Expenditures for the City's General Fund are at 44% of projections at the end of the first quarter. Staff is not recommending FY 2019-20 General Fund expenditure adjustments.

The projected Fund Balance at June 30, 2020 is \$3,735,361.

OTHER FUNDS

Measure S 2006

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 with Public Safety Programs as their highest funding priority. Measure S 2006 revenue collections were 52% of projections at mid-year, while expenditures are at 51% of appropriations. Staff is recommending a revenue budget adjustment of \$12,500 as a result of higher than anticipated interest earnings.

Staff is proposing a \$16,000 expenditure budget adjustment in the Police Department for StarChase equipment warranty and user subscriptions. This amount includes service renewal fees that were due in the prior fiscal year 2018-19. This allocation will have to come from the Fund Balance. With the addition of these recommended adjustments, the estimated fund balance at June 30, 2020 is \$2,003,134.

Recommendation

Staff is recommending FY 2019-20 mid-year adjustments to Measure 2006 expenditures as follows:

Revenue:	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Interest & Investment	20,000	12,500	35,500
Total Adjustments	20,000	12,500	35,500
Expenditures:			
Police	1,513,954	16,000	1,529,954
Total Adjustments	1,513,954	16,000	1,529,954

Updated Budget only reflects adjustments recommended.

Measure S 2014

The voter-approved 2014 City General Purpose Use Tax is also levied at 0.5% on all retail sales. These funds are currently used to address some of the City’s operational and ongoing needs, as well as previously deferred capital improvements. Measure S 2014 revenue collections are 52% of projections at mid-year, while expenditures are 21% of appropriations. This level of expenditure is primarily due to capital projects that are in their early stages of development, and operating transfers that are processed at fiscal year-end. Staff is recommending a revenue budget adjustment of \$35,000 as a result of higher than anticipated interest earnings. Staff is also proposing a \$3,000 expenditure adjustment in the City Council budget for Management Partners to complete the environmental scan component of the Strategic Plan. This allocation will have to come from the Fund Balance. With the addition of these recommended adjustments, the estimated fund balance at June 30, 2020 is \$1,990,910.

Recommendation

Staff is recommending FY 2019-20 mid-year adjustments to Measure 2014 expenditures as follows:

Revenue:	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Interest & Investment	30,000	35,000	65,000
Total Adjustments	30,000	35,000	65,000
Expenditures:			
City Council	57,200	3,000	60,200
Total Adjustments	57,200	3,000	60,200

Updated Budget only reflects adjustments recommended.

SPECIAL REVENUE FUNDS

Supplemental Law Enforcement Services Fund (SLESF)

The SLESF accounts for funds received from the County under AB 3229 which enacted the Citizens Option for Public Safety (COPS) Program through which funds could be annually provided in the State budget for local law enforcement jurisdictions. The minimum allocation for public agencies is \$100,000, which is the amount which has been historically allocated to Pinole. Revenue collections are 111% of projections at mid-year, while expenditures are 35% of appropriations.

Staff is recommending revenue adjustments in the amount of \$55,948 for the SLESF Growth Allocation received, and \$1,800 for higher than anticipated interest earnings.

Recommendation

Staff is recommending FY 2019-20 SLESF revenue adjustments of \$57,748 as follows:

Revenue:	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
State Grants	100,000	55,948	155,948
Interest & Investment	1,600	1,800	3,400
Total Adjustments	101,600	57,748	159,348

Updated Budget only reflects revenue with adjustments recommended.

Recreation Fund

The Recreation Fund accounts for program fees, fundraising efforts and donations from Recreation programs. Resources are used towards staffing and maintenance costs to operate the programs on a full-cost recovery basis. Revenue collections are 28% of projections at mid-year. Upon a closer evaluation of each Program, staff is recommending mid-year revenue adjustments of -\$23,478 as detailed in Attachment A.

Recommendation

Staff is recommending FY 2019-20 Recreation Fund revenue adjustments in the amount of -\$23,478 as follows:

Revenue:	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Senior Center	330,800	7,500	338,300
Tiny Tots	193,368	-38,240	155,128
Youth Center	27,310	-4,400	22,910
Performing Arts	0	2,630	2,630
Swim Center	91,920	1,500	93,420

Memorial Hall	5,600	7,232	12,832
Tennis	400	300	700
Total Adjustments	649,398	-23,478	625,920

Updated Budget only reflects programs with revenue adjustments recommended.

The Recreation Department realized 47% of projected expenditures at the end of the second quarter. Staff proposes expenditure adjustments in the amount of \$7,791 based on further program evaluation as detailed in Attachment A.

Recommendation

Staff is recommending FY 2019-20 Recreation Fund expenditure adjustments in the amount of \$7,791 as follows:

Expenditures:	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Administration	204,581	150	204,731
Senior Center	497,141	43,760	540,901
Tiny Tots	137,296	82	137,378
Youth Center	196,635	-42,558	154,077
Performing Arts	0	221	221
Swim Center	91,368	3,897	95,265
Memorial Hall	4,961	2,239	7,200
Total Adjustments	1,131,982	7,791	1,139,773

Updated Budget only reflects programs with expenditure adjustments recommended.

Building & Planning Fund

The Building & Planning Fund’s FY 2019-20 adopted budget projects a net \$341,965 use of Fund Balance to achieve a balanced budget. The use of fund balance includes prior year carryforward allocations for the Nexus Fee Study (\$20,000) and Parking Study (\$25,000). In addition, fees are collected in a prior period when project applications are submitted, and prior to when applications are processed, and contract planning and inspection services are provided. Revenue collections are 62% of projections at mid-year, while expenditures are 31% of appropriations.

Staff is recommending a revenue increase of \$137,360 for the following:

- Increase Review Fees \$125,000 due to the collection of Plan Check fees related to several large projects;
- Increase Reimbursements \$7,360 as a result of a reimbursement received for a duplicate payment;
- Increase Interest and Investment revenue \$5,000 due to increase in interest earnings.

Recommendation

Staff is recommending a FY 2019-20 Building & Planning Fund revenue adjustments in the amount of \$137,360 as follows:

Revenue:	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Interest & Investment	7,000	5,000	12,000
Review Fees	192,500	125,000	317,500
Reimbursements	0	7,360	7,360
Total Adjustments	199,500	137,360	336,860

Updated Budget only reflects revenue adjustments recommended.

Housing Administration Fund

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 collections are 19% of projections at mid-year, while expenditures are 20% of appropriations. Staff is recommending a reduction to Interest and Investment Income in the amount of -\$69,900 as this budget was based on prior year funds held in investments prior to the sale of the Pinole Assisted Living Community (PALC) property. Staff is also recommending a revenue increase of \$750 in Other Revenue due to a refund of excess recording fees received related to the same PALC sale.

Recommendation

Staff is recommending FY 2019-20 Housing Administration Fund revenue adjustments in the amount of -\$69,150 as follows:

Revenue:	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Interest & Investment	135,000	-69,900	65,100
Other Revenue	0	750	750
Total Adjustments	135,000	-69,150	65,850

Updated Budget only reflects revenue adjustments recommended.

ENTERPRISE FUNDS

Sewer Enterprise Fund

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 collections are 56% of projections at mid-year, while expenditures are 35% of appropriations. Staff is recommending revenue adjustments in the amount of \$98,700 for higher than anticipated interest earnings.

Recommendation

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

	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Revenue:			
Interest & Investment	100,000	98,700	198,700
Total Adjustments	100,000	98,700	198,700

INTERNAL SERVICE FUNDS

Information Systems

The Information Systems internal service fund is used to account for the costs of information technology services. Goods and services provided to departments are on a cost-reimbursement basis. Expenditures at mid-year are 45% of projections. Staff recommends net expenditure adjustments of \$37,057 as follows:

- Increase labor to deploy MDM to Police Department iPhones - \$5,000;
- Increase cost of LiveScan services - \$11,757
- Increase Sonic Wall maintenance - \$1,500
- Decrease Spam/Spyware – (\$1,500)
- Increase Granicus - \$12,500
- Increase Critical Reach maintenance - \$300
- Increase File on Q support and maintenance - \$3,300
- Increase Fire RMS support at Station 73 - \$2,000
- Decrease Geo Trust SSL Certificate – (\$500)
- Increase EndPoint Protection for Public Safety servers - \$1,700
- Increase Manage Engine MDM - \$1,000

These expenditure adjustments will be offset by Indirect Cost Allocations of \$46,057 to departments.

Recommendation

Staff is recommending FY 2019-20 Information Systems expenditure adjustments as follows:

Expenditures:	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Information Systems	888,740	37,057	925,797
Indirect Cost Allocations	-879,740	-46,057	-925,797
Total Adjustments	9,000	-9,000	0

AGENCY FUNDS

Recognized Obligation Retirement Fund

The Recognized Obligation Retirement Fund (RORF) was created to account for the close-out activities of the Successor Agency to the Pinole Redevelopment Agency. Revenue collections are 13% of projections at mid-year, while expenditures are 51% of appropriations. Staff is recommending an increase to Interest and Investment Income in the amount of \$57,900 for higher than anticipated interest earnings, and an increase of \$7,650 to Loan/Bond Proceeds for loan payments received.

Recommendation

Staff is recommending FY 2019-20 RORF revenue adjustments in the amount of \$65,550 as follows:

Revenue:	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Interest & Investment	0	57,900	57,900
Loan/Bond Proceeds	0	7,650	7,650
Total Adjustments	0	65,550	65,550

Updated Budget only reflects revenue adjustments recommended.

Interest and Investment Fund

While reviewing the mid-year budget, it was determined that several funds are in need adjustments to Interest and Investment revenue as a result of higher than anticipated interest earnings. Those funds recommended for Interest and Investment revenue adjustments are listed in summary.

Recommendation

Staff is recommending FY 2019-20 Interest and Investment revenue adjustments to the following funds in the amount of \$35,700 total as follows:

Revenue:	FY 2019-20 Budget	Proposed Revisions	FY 2019-20 Updated Budget
Gas Tax Fund	5,000	7,700	12,700
Public Safety Augmentation Fund	2,500	3,200	5,700
Traffic Safety Fund	1,500	1,300	2,800
Solid Waste Fund	8,000	12,300	20,300
Measure C/J Fund	8,000	11,200	19,200
Total Adjustments	25,000	35,700	60,700

Updated Budget only reflects revenue adjustments recommended.

FISCAL IMPACT

Fiscal impact of the FY 2019-20 Mid-Year Financial Report proposed budget adjustments are summarized below and described in detail above and in Attachment A:

1. Net increase in General Fund revenue of \$15,000.
2. Net increase in Measure S 2006 revenue of \$12,500, offset by a net increase in expenditures of \$16,000.
3. Net increase in Measure S 2014 revenue of \$35,000, offset by a net increase in expenditures of \$3,000.
4. A net increase in Gas Tax revenue of \$7,700.
5. A net increase in Public Safety Augmentation Fund revenue of \$3,200.
6. A net increase in Traffic Safety Fund revenue of \$1,300.
7. A net increase in Supplemental Law Enforcement Service Fund revenue of \$57,748.
8. A net decrease in Recreation Fund revenue of -\$23,478, offset by an increase in expenditures of \$7,791.
9. A net increase in Building and Planning Fund revenue of \$137,360.
10. A net increase in Solid Waste Fund revenue of \$12,300.
11. A net increase of \$11,200 in Measure C/J revenue.
12. A net decrease in Housing Fund revenue of -\$69,150.
13. A net increase in Sewer Enterprise Fund revenue of \$98,700.
14. A net decrease in Information Systems Fund expenditures of -\$9,000.
15. A net increase in Recognized Obligation Retirement Fund revenue of \$65,550.

ATTACHMENTS

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

City of Pinole Mid-Year Budget Report

For FY 2019-20 Period Ending: 12/31/19



	Revised Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Projected Year-End	Notes
Fund: 100 - General Fund							
Revenue							
311 - Property Taxes Total:	4,033,892	1,452,989	(2,580,903)	36%		4,033,892	
<i>Basic 1% Property Tax</i>	<i>2,743,021</i>	<i>1,452,989</i>	<i>1,290,032</i>	<i>53%</i>		<i>2,743,021</i>	
<i>RPTTF and Passthrough Payments</i>	<i>1,290,871</i>	-	<i>1,290,871</i>	<i>0%</i>		<i>1,290,871</i>	
312 - Sales and Use Taxes Total:	3,629,286	1,967,647	(1,661,639)	54%		3,629,286	
313 - Utility Users Tax Total:	1,898,000	793,190	(1,104,810)	42%		1,898,000	
314 - Franchise Taxes Total:	744,000	297,593	(446,407)	40%		744,000	
315 - Other Taxes Total:	858,900	468,091	(390,809)	54%		858,900	
321 - Intergovernmental Taxes Total:	1,819,484	953,725	(865,760)	52%		1,819,484	
323 - State Grants Total:	35,000	22,005	(12,995)	63%		35,000	
324 - Other Grants Total:	57,026	-	(57,026)	0%		57,026	[1]
332 - Permits Total:	73,700	45,722	(27,978)	62%		73,700	
341 - Review Fees Total:	34,000	4,007	(29,993)	12%		34,000	
342 - Other Fees Total:	12,750	12,780	30	100%	7,000	19,750	[2]
343 - Abatement Fees Total:	4,150	9,902	5,752	239%	8,000	12,150	[3]
351 - Fines and Forfeiture Total:	41,550	9,437	(32,113)	23%		41,550	
361 - Public Safety Charges Total:	1,229,973	531,671	(698,302)	43%		1,229,973	
370 - Interest and Investment Income Total:	200,000	91,076	(108,924)	46%		200,000	
381 - Rental Income Total:	81,450	40,725	(40,725)	50%		81,450	
383 - Reimbursements Total:	20,356	17,216	(3,140)	85%		20,356	
384 - Other Revenue Total:	9,000	2,228	(6,772)	25%		9,000	
392 - Proceeds from Sale of Property Total:	11,000	1,283	(9,717)	12%		11,000	
Revenue Total:	14,793,517	6,721,286	(8,072,230)	45%	15,000	14,808,517	
399 - Transfer in from Section 115 Pension	708,615	-	-	0%		708,615	
Sources Total:	15,502,132	6,721,286	(8,072,230)	45%	15,000	15,517,132	
Expenditures							
Department: 10 - City Council Total:	163,015	79,195	83,820	49%		163,015	
Department: 11 - City Manager Total:	217,949	114,161	103,788	52%		217,949	
Department: 12 - City Clerk Total:	246,659	98,175	148,484	40%		246,659	
Department: 13 - City Treasurer Total:	11,332	4,593	6,739	41%		11,332	
Department: 14 - City Attorney Total:	110,919	104,015	6,904	94%		110,919	[4]
Department: 15 - Finance Department Total:	478,572	276,684	201,888	58%		478,572	
Department: 16 - Human Resources Total:	494,907	235,124	259,784	48%		494,907	
Department: 17 - General Government Total:	2,888,272	1,282,322	1,605,950	44%		2,888,272	
Total Administrative	4,611,626	2,194,269	2,417,357	48%		4,611,626	
Department: 22 - Police Department Total:	6,405,007	3,107,415	3,297,592	49%		6,405,007	
Department: 23 - Fire Department Total:	4,453,035	1,415,162	3,037,873	32%		4,453,035	
Total Public Safety	10,858,042	4,522,577	6,335,465	42%		10,858,042	
Department: 34 - Public Works Total:	886,419	506,355	380,063	57%		886,419	
Department: 46 - Community Development Total:	236,009	72,474	163,535	31%		236,009	
Total Development Services	1,122,428	578,829	543,599	52%		1,122,428	
Expenditures Total	16,592,096	7,295,675	9,296,421	44%		16,592,096	
Fund: 100 - General Fund Surplus (Deficit):	(1,089,964)	(574,389)	1,224,190			(1,074,964)	

NOTES:

[1] Measure H funds are received in the third quarter.

[2] Increase Fire Inspection fees by \$7,000 as a result of inspection fees collected.

[3] Increase Fire Code Enforcement fees by \$8,000 as a result of code enforcement fees collected.

[4] Approximately 74% of City Attorney expenditures are allocated back to departments and other funding sources. Net expenditures and allocated costs for the period are 59% and 46% respectively.

ATTACHMENT A

	Revised Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Projected Year-End	Notes
Fund: 105 - Measure S -2006							
Revenue							
312 - Sales and Use Taxes Total:	1,960,800	1,011,089	(949,711)	52%		1,960,800	
370 - Interest and Investment Income Total:	20,000	16,265	(3,735)	81%	12,500	32,500	[1]
Revenue Total:	1,980,800	1,027,354	(953,446)	52%	12,500	1,993,300	
399 - Transfer in from Section 115 Pension	184,117	-	-	0%		184,117	
Sources Total:	2,164,917	1,027,354	(953,446)	45%	12,500	2,177,417	
Expenditures							
Department: 15 - Police Department Total:	2,433	-	2,433	0%		2,433	
Department: 22 - Police Department Total:	1,513,954	683,184	830,770	45%	16,000	1,529,954	[2]
Department: 23 - Fire Department Total:	942,551	560,208	382,343	59%		942,551	
Expenditures Total:	2,458,938	1,243,393	1,215,546	51%	16,000	2,474,938	
Fund: 105 - Measure S -2006 Surplus (Deficit):	(294,021)	(216,039)	262,100	45%		(297,521)	
Fund: 106 - MEASURE S-2014							
Revenue							
312 - Sales and Use Taxes Total:	1,960,800	1,009,891	(950,909)	52%		1,960,800	
370 - Interest and Investment Income Total:	30,000	32,807	2,807	109%	35,000	65,000	[1]
Revenue Total:	1,990,800	1,042,698	(948,102)	52%	35,000	2,025,800	
399 - Transfer in from Section 115 Pension	8,206	-	-	0%		8,206	
Sources Total:	1,999,006	1,042,698	(948,102)	45%	35,000	2,034,006	
Expenditures							
Department: 10 - City Council Total:	57,200	33,900	23,300	59%	3,000	60,200	[3]
Department: 14 - City Attorney Total:	35,000	19,839	15,161	57%		35,000	
Department: 15 - Finance Department Total:	2,433	-	2,433	0%		2,433	
Department: 17 - General Government Total:	692,500	-	692,500	0%		692,500	
Department: 18 - Information Systems Total:	64,600	-	64,600	0%		64,600	
Total Administrative	851,733	53,739	797,994	6%	3,000	854,733	
Department: 22 - Police Department Total:	597,137	81,544	515,593	14%		597,137	
Department: 23 - Fire Department Total:	306,128	132,765	173,363	43%		306,128	
Total Public Safety	903,265	214,309	688,956	24%		903,265	
Department: 34 - Public Works Total:	1,099,419	358,323	741,096	33%		1,099,419	
Department: 46 - Community Development Total:	130,000	6,464	123,536	5%		130,000	
Total Development Services	1,229,419	364,786	864,633	30%		1,229,419	
Department: 55 - Recreation Total:	30,000	-	30,000	0%		30,000	
Expenditures Total:	3,014,417	632,835	2,381,582	21%	3,000	3,017,417	
Fund: 106 - MEASURE S-2014 Surplus (Deficit):	(1,015,411)	409,864	1,433,481			(983,411)	
Fund: 200 - Gas Tax Fund							
Revenue							
321 - Intergovernmental Taxes Total:	827,289	427,248	(400,041)	52%		827,289	
370 - Interest and Investment Income Total:	5,000	6,378	1,378	128%	7,700	12,700	[1]
Revenue Total:	832,289	433,626	(398,663)	52%	7,700	839,989	
Expenditures							
Department: 34 - Public Works Total:	502,547	218,374	284,173	43%		502,547	
Expenditures Total:	502,547	218,374	284,173	43%		502,547	
Fund: 200 - Gas Tax Fund Surplus (Deficit):	329,742	215,252	(114,490)			337,442	
Fund: 201 - Restricted Real Estate Maintenance Fund							
Revenue							
342 - Other Fees Total:	3,175	475	(2,700)	15%		3,175	
381 - Rental Income Total:	34,000	450	(33,550)	1%		34,000	
Revenue Total:	37,175	925	(36,250)	2%		37,175	
Expenditures							
Department: 34 - Public Works Total:	37,175	12,196	24,979	33%		37,175	
Expenditures Total:	37,175	12,196	24,979	33%		37,175	
Fund: 201 - Restricted Real Estate Maintenance Fund Surplus (Deficit):	-	(11,271)	(11,271)			-	

NOTES:

- [1] Increase budget for interest earnings.
- [2] StarChase equipment warranty and user subscriptions.
- [3] Increase budget for Management Partners to complete environmental scan.

	Revised Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Projected Year-End	Notes
Fund: 203 - Public Safety Augmentation Fund							
Revenue							
321 - Intergovernmental Taxes Total:	177,375	96,586	(80,789)	54%		177,375	
370 - Interest and Investment Income Total:	2,500	2,881	381	115%	3,200	5,700	[1]
Revenue Total:	179,875	99,467	(80,408)	55%	3,200	183,075	
Expenditures							
Department: 22 - Police Department Total:	177,310	65,398	111,912	37%		177,310	
Expenditures Total:	177,310	65,398	111,912	37%		177,310	
Fund: 203 - Public Safety Augmentation Fund Surplus (Deficit):	2,565	34,069	31,504			5,765	
Fund: 204 - Police Grants							
Revenue							
323 - State Grants Total:	25,796	136	(25,660)	1%		25,796	
324 - Other Grants Total:	300,000	164,500	(135,500)	55%		300,000	
Revenue Total:	325,796	164,636	(161,160)	51%		325,796	
399 - Transfer in from Section 115 Pension	44,722	-	-	0%		44,722	
Sources Total:	370,518	164,636	(161,160)	45%	-	370,518	
Expenditures							
Department: 22 - Police Department Total:	369,475	178,864	190,611	48%		369,475	
Expenditures Total:	369,475	178,864	190,611	48%		369,475	
Fund: 204 - Police Grants Surplus (Deficit):	1,043	(14,229)	(15,272)			1,043	
Fund: 205 - Traffic Safety Fund							
Revenue							
351 - Fines and Forfeiture Total:	42,330	19,635	(22,695)	46%		42,330	
370 - Interest and Investment Income Total:	1,500	1,436	(64)	96%	1,300	2,800	[1]
Revenue Total:	43,830	21,071	(22,759)	48%	1,300	45,130	
Expenditures							
Department: 22 - Police Department Total:	19,168	3,926	15,242	20%		19,168	
Expenditures Total:	19,168	3,926	15,242	20%		19,168	
Fund: 205 - Traffic Safety Fund Surplus (Deficit):	24,662	17,145	(7,517)			25,962	
Fund: 206 - Supplemental Law Enforcement Svc Fund							
Revenue							
323 - State Grants Total:	100,000	110,809	10,809	111%	55,948	155,948	[2]
370 - Interest and Investment Income Total:	1,600	1,693	93	106%	1,800	3,400	[1]
Revenue Total:	101,600	112,502	10,902	111%	57,748	159,348	
Expenditures							
Department: 22 - Police Department Total:	129,359	44,798	84,561	35%		129,359	
Expenditures Total:	129,359	44,798	84,561	35%		129,359	
Fund: 206 - Supplemental Law Enforcement Svc Fund Surplus (Deficit):	(27,759)	67,704	95,463			29,989	
Fund: 207 - NPDES Storm Water Fund							
Revenue							
SubCategory: 321 - Intergovernmental Taxes Total:	266,470	9,553	(256,917)	4%		266,470	
SubCategory: 370 - Interest and Investment Income Total:	150	(77)	(227)	52%		150	
Revenue Total:	266,620	9,476	(257,144)	4%		266,620	
Expenditures							
Department: 34 - Public Works Total:	367,444	146,504	220,940	40%		367,444	
Expenditures Total:	367,444	146,504	220,940	40%		367,444	
Fund: 207 - NPDES Storm Water Fund Surplus (Deficit):	(100,824)	(137,028)	(36,204)			(100,824)	

NOTES:

[1] Increase budget for interest earnings.

[2] Increase budget for SLESF Growth Allocation received.

ATTACHMENT A

	Revised Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Projected Year-End	Notes
Fund: 209 - Recreation Fund							
Revenue							
Division: 551 - Recreation Administration	528,773	8,145	(520,628)	2%		528,773	
Division: 552 - Senior Center	330,800	187,750	(143,050)	57%	7,500	338,300	[1]
Division: 553 - Tiny Tots	193,368	75,393	(117,975)	39%	(38,240)	155,128	[2]
Division: 554 - Youth Center	27,310	16,730	(10,580)	61%	(4,400)	22,910	[3]
Division: 555 - Day Camp	20,500	13,015	(7,485)	63%		20,500	
Division: 556 - Performing Arts	-	2,630	2,630	0%	2,630	2,630	[4]
Division: 557 - Swim Center	91,920	27,657	(64,263)	30%	1,500	93,420	[5]
Division: 558 - Memorial Hall	5,600	8,616	3,016	154%	7,232	12,832	[6]
Division: 559 - Tennis	400	584	184	146%	300	700	[7]
Revenue Total:	1,198,671	340,521	(858,151)	28%	(23,478)	1,175,193	
399 - Transfer in from Section 115 Pension	6,952	-	-	0%		6,952	
Sources Total:	1,205,623	340,521	(858,151)	45%	(23,478)	1,182,145	
Expenditures							
Division: 551 - Recreation Administration	204,581	76,188	128,393	37%	150	204,731	[8]
Division: 552 - Senior Center	497,141	260,683	236,459	52%	43,760	540,901	[9]
Division: 553 - Tiny Tots	137,296	71,764	65,532	52%	82	137,378	[10]
Division: 554 - Youth Center	196,635	77,524	119,111	39%	(42,558)	154,077	[11]
Division: 555 - Day Camp	60,640	2,063	58,577	3%		60,640	
Division: 556 - Performing Arts	-	221	(221)	0%	221	221	[12]
Division: 557 - Swim Center	91,368	69,267	22,101	76%	3,897	95,265	[13]
Division: 558 - Memorial Hall	4,961	3,378	1,583	68%	2,239	7,200	[14]
Division: 559 - Tennis	4,000	1,211	2,789	30%		4,000	
Expenditures Total:	1,196,623	562,300	634,323	47%	7,791	1,204,414	
Fund: 209 - Recreation Fund Surplus (Deficit):	9,000	(221,779)	(223,827)			(22,269)	
Fund: 212 - Building & Planning							
Revenue							
370 - Interest and Investment Income Total:	7,000	6,121	(879)	87%	5,000	12,000	[15]
315 - Other Taxes Total:	-	2	2	0%		-	
332 - Permits Total:	512,750	181,526	(331,224)	35%		512,750	
341 - Review Fees Total:	192,500	251,993	59,493	131%	125,000	317,500	[16]
342 - Other Fees Total:	62,500	46,399	(16,101)	74%		62,500	
383 - Reimbursements Total:	-	7,360	7,360	0%	7,360	7,360	[17]
384 - Other Revenue Total:	21,000	(449)	(21,449)	2%		21,000	
Revenue Total:	795,750	492,953	(302,797)	62%	137,360	933,110	
399 - Transfer in from Section 115 Pension	58,937	-	-	0%		58,937	
Sources Total:	854,687	492,953	(302,797)	45%	137,360	992,047	
Expenditures							
Department: 46 - Community Development Total:	1,196,652	366,544	830,108	31%		1,196,652	
Expenditures Total:	1,196,652	366,544	830,108	31%		1,196,652	
Fund: 212 - Building & Planning Surplus (Deficit):	(341,965)	126,408	527,310			(204,605)	
Fund: 213 - Refuse Management Fund							
Revenue							
323 - State Grants Total:	105,662	76,177	(29,485)	72%		105,662	
370 - Interest and Investment Income Total:	6,000	2,960	(3,040)	49%		6,000	
Revenue Total:	111,662	79,137	(32,525)	71%		111,662	
Expenditures							
Department: 34 - Public Works Total:	125,347	43,245	82,102	34%		125,347	
Expenditures Total:	125,347	43,245	82,102	34%		125,347	
Fund: 213 - Refuse Management Fund Surplus (Deficit):	(13,685)	35,892	49,577			(13,685)	

NOTES:

- [1] Increase budget for food program, fundraising, gift shop, and rentals. Decrease budget for personal services and Wednesday night program.
- [2] Decrease budget for Summer and Fall fees.
- [3] Decrease budget for enrichment programs, donations, and miscellaneous activities.
- [4] Delayed processing of credit card transactions.
- [5] Increase budget for pool rentals.
- [6] Increase budget for prior year, FY2018-19 facility rental use received in FY2019-20, and reimbursement for utilities.
- [7] Increase in tennis court rentals.
- [8] Additional bank fees for credit card services.
- [9] Increase in budget for attorney services, inspection/permit fees, utilities, food program, and dance program. Decrease budget for personal services and gift shop.
- [10] Increase budget for alarm monitoring and pest control services.
- [11] Decrease allocation for part-time staffing. Increase budget for equipment and building maintenance, utilities, and property tax.
- [12] Bank fees for credit card processing.
- [13] Increase budget for additional Swim Center program expenses.
- [14] Increase budget for building maintenance expense.
- [15] Increase budget for interest earnings.
- [16] Increase budget for plan check fees due to several large projects.
- [17] Add budget for a reimbursement received for a duplicate payment.

	Revised Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Projected Year-End	Notes
Fund: 214 - Solid Waste Fund							
Revenue							
370 - Interest and Investment Income Total:	8,000	10,163	2,163	127%	12,300	20,300	[1]
383 - Reimbursements Total:	240,000	187,638	(52,362)	78%		240,000	
Revenue Total:	248,000	197,801	(50,199)	80%	12,300	260,300	
Expenditures							
Department: 34 - Public Works Total:	42,000	-	42,000	0%		42,000	
Expenditures Total:	42,000	-	42,000	0%	-	42,000	
Fund: 214 - Solid Waste Fund Surplus (Deficit):	206,000	197,801	(8,199)			206,000	
Fund: 215 - Measure C and J Fund							
Revenue							
324 - Other Grants Total:	360,000	4,567	(355,433)	1%		360,000	
370 - Interest and Investment Income Total:	8,000	9,616	1,616	120%	11,200	19,200	[1]
Revenue Total:	368,000	14,183	(353,817)	4%	11,200	379,200	
Expenditures							
Department: 34 - Public Works Total:	200,598	40,492	160,106	20%		200,598	
Expenditures Total:	200,598	40,492	160,106	20%		200,598	
Fund: 215 - Measure C and J Fund Surplus (Deficit):	167,402	(26,308)	(193,710)			167,402	
Fund: 285 - Housing Land Held for Resale							
Revenue							
370 - Interest and Investment Income Total:	135,000	32,528	(102,472)	24%	(69,900)	65,100	[2]
384 - Other Revenue Total:	-	750	750	0%	750	750	[3]
393 - Loan/Bond Proceeds Total:	55,000	2,140	(52,860)	4%		55,000	
Revenue Total:	190,000	35,419	(154,581)	19%	(69,150)	120,850	
Expenditures							
Department: 46 - Community Development Total:	211,107	42,886	168,221	20%		211,107	
Expenditures Total:	211,107	42,886	168,221	20%		211,107	
Fund: 285 - Housing Land Held for Resale Surplus (Deficit):	(21,107)	(7,468)	13,639			(21,107)	
Fund: 500 - Sewer Enterprise Fund							
Revenue							
363 - Sewer Enterprise Charges Total:	6,952,287	3,837,972	(3,114,315)	55%		6,952,287	
370 - Interest and Investment Income Total:	100,000	99,368	(632)	99%	98,700	198,700	[1]
Revenue Total:	7,052,287	3,937,340	(3,114,947)	56%	98,700	7,150,987	
399 - Transfer in from Section 115 Pension	30,645	-	-	0%		30,645	
Sources Total:	7,082,932	3,937,340	(3,114,947)	45%	98,700	7,181,632	
Expenditures							
Department: 64 - Sewer Total:	7,533,264	2,613,988	4,919,276	35%		7,533,264	
Expenditures Total:	7,533,264	2,613,988	4,919,276	35%		7,533,264	
Fund: 500 - Sewer Enterprise Fund Surplus (Deficit):	(450,332)	1,323,352	1,804,329			(351,632)	
Fund: 505 - Cable Access TV							
Revenue							
314 - Franchise Taxes Total:	35,000	15,599	(19,401)	45%		35,000	
365 - Cable TV Charges Total:	206,963	83,950	(123,013)	41%		206,963	
384 - Other Revenue Total:	3,600	3,000	(600)	83%		3,600	
399 - Transfers In Total:	205,125	-	(205,125)	0%		205,125	
Revenue Total:	450,688	102,549	(348,139)	23%		450,688	
399 - Transfer in from Section 115 Pension	18,202	-	-	0%		18,202	
Sources Total:	468,890	102,549	(348,139)	45%	-	468,890	
Expenditures							
19 - Cable Access TV Total:	468,890	179,779	289,111	38%		468,890	
Expenditures Total:	468,890	179,779	289,111	38%		468,890	
Fund: 505 - Cable Access TV Surplus (Deficit):	(0)	(77,229)	(59,027)			(0)	
Fund: 525 - Information Systems							
Expenditures							
18 - Information Systems Total:	888,740	397,135	491,605	45%	37,057	925,797	[4]
461 - Indirect cost allocations Total:	(879,740)	-	(879,740)	0%	(46,057)	(925,797)	[5]
Expenditures Total:	9,000	397,135	(388,135)		(9,000)	-	
Fund: 525 - Information Systems Surplus (Deficit):	9,000	397,135	(388,135)			-	

ATTACHMENT A

	Revised Budget	Fiscal Activity	Variance	Percent Used	Proposed Adjustment	Projected Year-End	Notes
Fund: 750 - Recognized Obligation Retirement Fund							
Revenue							
311 - Property Taxes Total:	250,000	-	(250,000)	0%		250,000	
370 - Interest and Investment Income Total:	-	28,966	28,966	0%	57,900	57,900	[1]
393 - Loan/Bond Proceeds Total:	-	3,825	3,825	0%	7,650	7,650	[6]
Revenue Total:	250,000	32,791	(217,209)	13%	65,550	315,550	
Expenditures							
Department: 46 - Community Development Total:	250,000	127,453	122,547	51%		250,000	
Expenditures Total:	250,000	127,453	122,547	51%		250,000	
Fund: 750 - Recognized Obligation Retirement Fund Surplus (Deficit):	-	127,453	122,547			-	

NOTES:

- [1] Increase budget for interest earnings.
- [2] Decrease budget for interest earnings due to reduced fund balance from prior fiscal year.
- [3] Add budget for excess recording fees reimbursed related to PALC sale.
- [4] Add budget for: labor to deploy PD iPhones, \$5,000; additional LiveScan maintenance cost, \$11,757; Sonic Wall maintenance, \$1,500; Granicus, \$12,500; Critical Reach maintenance, \$300; File on Q support/maintenance, \$3,300; Fire RMS support-73, \$2,000; EndPoint protection, \$1,700; and ManageEngine MDM for PD, \$1,000. Reduce budget for spyware, -\$1,500; and GeoTrust SSL -\$500.
- [5] Increase budget for indirect cost allocations to departments.
- [6] Add budget for loan payments received.

RESOLUTION NO. 2020-xx

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA,
AMENDING THE CITY BUDGET FOR FISCAL YEAR 2019-20**

WHEREAS, the City Council did adopt an Operations Budget for City Operations by Resolution number 2019-60 on June 18, 2019; and

WHEREAS, the City Council did adopt adjustments to the Operations Budget by Resolution number 2019-107 on November 19, 2019; and

WHEREAS, the Finance Director has presented proposed recommendations for amendment of the adopted budget for the City of Pinole Operations for fiscal year 2019-20 as part of a Mid-Year Budget Review at the regular City Council Meeting held on February 18, 2020; 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 amendments to the 2019-20 City Operations Budget.

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

Amendments to the budget and program of services 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 set forth in Exhibit #1 (herein incorporated).

PASSED AND ADOPTED this 18th day of February 2020, by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

I hereby certify that the foregoing resolution was introduced, passed and adopted on this 18th day of **February, 2020**.

Heather Iopu, CMC
City Clerk

FY 2019-20 Mid-Year Adjustments

Exhibit 1

General Fund	
Revenue	\$15,000
<hr/>	
Measure S 2006	
Revenue	\$12,500
Expenditures	\$16,000
<hr/>	
Measure S 2014	
Revenue	\$35,000
Expenditures	\$3,000
<hr/>	
Gas Tax Fund	
Revenue	\$7,700
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Public Safety Augmentation Fund	
Revenue	\$3,200
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Traffic Safety Fund	
Revenue	\$1,300
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Supplemental Law Enforcement Svc Fund	
Revenue	\$57,748
<hr/>	
Recreation Fund	
Revenue	-\$23,478
Expenditures	\$7,791
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Building & Planning Fund	
Revenue	\$137,360
<hr/>	
Solid Waste Fund	
Revenue	\$12,300
<hr/>	
Measure C/J Fund	
Revenue	\$11,200
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Housing Fund	
Revenue	-\$69,150
<hr/>	
Sewer Enterprise Fund	
Revenue	\$98,700
<hr/>	
Information Systems Fund	
Expenditure	-\$9,000
<hr/>	
Recognized Obligation Retirement Fund	
Revenue	\$65,550
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FY 2019-20 MID-YEAR BUDGET REVIEW AND BUDGET ADJUSTMENTS

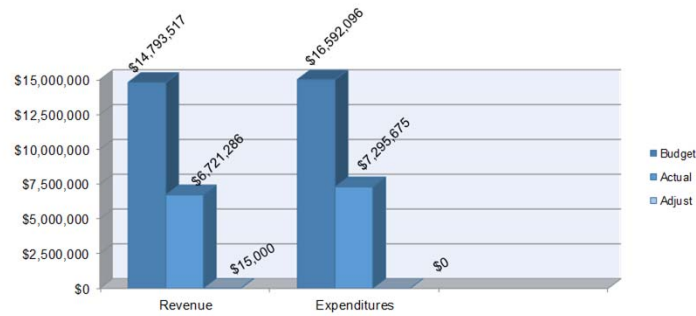
1

Highlights:

- General Fund revenues realized at 45% of projections
- General Fund expenditures realized at 44% of projections
- Adjusted FY 2019-20 budget projects General Fund use of fund balance in the amount of $-\$1,089,964$, primarily due to the purchase of a new Fire engine

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General Fund Overview



3

General Fund Revenue Budget-to-Actual

	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Property Tax	4,033,892	1,452,989	0	4,033,892
Sales Tax	3,629,286	1,967,647	0	3,629,286
Utility Users Tax	1,898,000	793,190	0	1,898,000
Other Taxes	3,422,384	1,719,409	0	3,422,384
Other Revenue	1,809,955	788,051	15,000	1,824,955
Total Revenue	14,793,517	6,721,286	15,000	14,808,517

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General Fund Expenditures by Function Budget-to-Actual

	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Administration	4,611,626	2,194,269	0	4,611,626
Public Safety	10,858,042	4,522,577	0	10,858,042
Public Works	886,419	506,355	0	886,419
Comm. Dev.	236,009	72,474	0	236,009
Total Expenditures	16,592,096	7,295,675	0	16,592,096

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Measure S 2006 Budget-to-Actual

	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Sales Tax	1,960,800	1,011,089	0	1,960,800
Interest & Invest	20,000	16,265	12,500	32,500
Total Revenue	1,980,800	1,027,354	12,500	1,993,300
Finance	2,433	0	0	2,433
Police Dept	1,513,954	683,184	16,000	1,529,954
Fire Dept	942,551	560,208	0	942,551
Total Expenditures	2,458,938	1,243,393	16,000	2,474,938

* Funding will come from Measure S 2006 Fund Balance, currently \$2.0M

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Measure S 2014 Revenue Budget-to-Actual

	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Sales Tax	1,960,800	1,009,891	0	1,960,800
Interest & Invest	30,000	32,807	35,000	65,000
Total Revenue	1,990,800	1,042,698	35,000	2,025,800

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Measure S 2014 Expenditures Budget-to-Actual

	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Administration	851,733	53,739	3,000	854,733
Public Safety	903,265	214,309	0	903,265
Dev. Svcs.	1,229,419	364,786	0	1,229,419
Recreation	30,000	0	0	30,000
Total Expenditures	3,014,417	632,835	3,000	3,017,417

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SLESF Budget-to-Actual

	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Revenue:				
State Grants	100,000	110,809	55,948	155,948
Interest & Invest.	1,600	1,693	1,800	3,400
Total	101,600	112,502	57,748	159,348
Expenditures:				
Police Dept	129,359	44,798	0	129,359
Total	129,359	44,798	0	129,359

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Recreation Fund Revenue Budget-to-Actual

Revenue	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Administration	528,773	8,145	0	528,773
Senior Center	330,800	187,750	7,500	338,300
Tiny Tots	193,368	75,393	-38,240	155,128
Youth Center	27,310	16,730	-4,400	22,910
Day Camp	20,500	13,015	0	20,500
Performing Arts	0	2,630	2,630	2,630
Swim Center	91,920	27,657	1,500	93,420
Memorial Hall	5,600	8,616	7,232	12,832
Tennis	400	584	300	700
Total Revenue	1,198,671	340,521	-23,478	1,175,193

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Recreation Fund Expenditures Budget-to-Actual

Expenditures	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Administration	204,581	76,188	150	204,731
Senior Center	497,141	260,683	43,760	540,901
Tiny Tots	137,296	71,764	82	137,378
Youth Center	196,635	77,524	-42,558	154,077
Day Camp	60,640	2,063	0	60,640
Performing Arts	0	221	221	221
Swim Center	91,368	69,267	3,897	95,265
Memorial Hall	4,961	3,378	2,239	7,200
Tennis	4,000	1,211	0	4,000
Total Revenue	1,196,623	563,300	7,791	1,204,414

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Building & Planning Fund Budget-to-Actual

Revenue:	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Permits	512,750	181,526	0	512,750
Review Fees	192,500	251,993	125,000	317,500
Other Revenue	83,500	53,313	7,360	90,860
Interest & Invest.	7,000	6,121	5,000	12,000
Total Revenue	795,750	492,953	137,360	933,110
Expenditures:				
Community Dev.	1,196,652	366,544	0	1,196,652
Total Expenditures	1,196,652	366,544	0	1,196,652

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Housing Fund Budget-to-Actual

	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Revenue:				
Interest & Invest.	135,000	32,528	-69,900	65,100
Other Revenue	0	750	750	750
Loan Proceeds	55,000	2,140	0	55,000
Total	190,000	35,419	-69,150	120,850
Expenditures:				
Community Dev.	211,107	42,886	0	211,107
Total	211,107	42,886	0	211,107

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Sewer Enterprise Fund Budget-to-Actual

	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Revenue:				
Sewer Charges	6,952,287	3,837,972	0	6,952,287
Interest & Invest.	100,000	99,368	98,700	198,700
Total Revenue	7,052,287	3,937,340	98,700	7,150,987
Expenditures:				
Sewer	7,533,264	2,613,988	0	7,533,264
Total Expenses	7,533,264	2,613,988	0	7,533,264

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Information Systems Fund Budget-to-Actual

	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Expenditures:				
Information Sys.	888,740	397,135	37,057	925,797
Indirect Cost Allocations	-879,740	0	-46,057	-925,797
Total Expenses	9,000	397,135	-9,000	0

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Recognized Obligation Ret. Fund Budget-to-Actual

	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Revenue:				
Property Taxes	250,000	0	0	250,000
Interest & Invest.	0	28,966	57,900	57,900
Loan Proceeds	0	3,825	7,650	7,650
Total Revenue	250,000	32,791	65,550	315,550
Expenditures:				
Community Dev.	250,000	127,453	0	250,000
Total Expenses	250,000	127,453	0	250,000

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Various Funds – Interest & Invest. Budget-to-Actual

Revenue:	Adopted Budget	2 nd Qtr Actual	Budget Adjust	Updated Budget
Gas Tax Fund	5,000	6,378	7,700	12,700
PSAF	2,500	2,881	3,200	5,700
Traffic Safety Fund	1,500	1,436	1,300	2,800
Solid Waste Fund	8,000	10,163	12,300	20,300
Measure C/J Fund	8,000	9,616	11,200	19,200
Total Revenue	25,000	30,474	35,700	60,700

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FY 2019-20 2nd Quarter Mid-Year Budget Adjustments

General Fund - 100	
Revenue	\$15,000
Measure S 2006 Fund - 105	
Revenue	\$12,500
Expenditures	\$16,000
Measure S 2014 Fund - 106	
Revenue	\$35,000
Expenditures	\$3,000
Gas Tax Fund – 200	
Revenue	\$7,700
Public Safety Augmentation Fund – 203	
Revenue	\$3,200
Traffic Safety Fund – 205	
Revenue	\$1,300

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FY 2019-20 2 nd Quarter Mid-Year Budget Adjustments	
Supplemental Law Enforcement Svc. Fund - 206	
Revenue	\$57,748
Recreation Fund - 209	
Revenue	-\$23,478
Expenditures	\$7,791
Building & Planning Fund – 212	
Revenue	\$137,360
Solid Waste Fund – 214	
Revenue	\$12,300
Measure C/J Fund – 215	
Revenue	\$11,200
Housing Fund – 285	
Revenue	-\$69,150

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FY 2019-20 2 nd Quarter Mid-Year Budget Adjustments	
Sewer Enterprise Fund - 500	
Revenue	\$98,700
Information Systems Fund - 525	
Expenditures	-\$9,000
Recognized Obligation Retirement Fund – 750	
Revenue	\$65,550

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