



CITY COUNCIL REPORT

9A

DATE: JUNE 2, 2020

TO: MAYOR AND COUNCIL MEMBERS

FROM: ANDREA MILLER, FINANCE DIRECTOR

SUBJECT: RECEIVE THE FISCAL YEAR (FY) 2019-20 THIRD QUARTER FINANCIAL REPORT AND ADOPT A RESOLUTION APPROVING BUDGET ADJUSTMENTS

RECOMMENDATION

It is recommended that the City Council:

1. Receive the Fiscal Year (FY) 2019-20 Third 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 March 31, 2020, cash flows were sufficient to sustain normal City operations and to satisfy Enforceable Obligation payment commitments of the City's Successor Agency.

Staff has reviewed the third quarter financial performance for the City's FY 2019-20 budget. While revenue and expenditures for the third quarter of the fiscal year should average 75% of budget, there are cases where revenue and expenditures are above or below projections for the period based on timing of receipts and expenses. These are explained in this report.

Pinole like other communities has been impacted by the shelter-in-place order resulting from COVID-19. Using guidance recommended by municipal finance experts, staff has analyzed all revenue and expenditures to project anticipated revenue and expenditures through fiscal year end June 30, 2020.

Footnotes for proposed adjustments are included in the financial report Attachment A.

REVIEW & ANALYSIS

General Fund Revenue Analysis

The FY 2019-20 budget was originally 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. The revised budget reflects amendments approved by City Council through mid-year on February 18, 2020. Staff now projects a fiscal year-end surplus of \$1,856,710. This is largely the result of \$500,000 received from Pinole Assisted Living Community (PALC) for repayment of a loan, and \$975,000 for the fire engine remaining unspent that will carry over to next fiscal year from fund balance.

General Fund revenue for the third quarter were realized at 68% of projections. The City uses HdL, Coren & Cone Consultants to provide an analysis of property assessed values and Sales Tax projections. HdL provided the City updated projections after the COVID-19 shelter-in-place (SIP) order to assist staff in revising the year-end 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 historically shown steady increases year-over-year. Sales Tax collections for the third quarter are 71% of projections which is slightly less than 75% for the same period in the prior fiscal year. It is anticipated that Sales Tax will be the most significantly impacted by the SIP order. Staff is recommending a budget reduction of \$198,981 to account for estimated revenue loss from the SIP order.

- **Property Tax**

Property Tax is the City's second largest revenue stream for FY 2019-20 with third quarter collections at 65% of projections. 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 projected a budget of \$1,290,871 based on a conservative estimate of prior year actual receipts. 91% of projections have been received for the third quarter. The City receives 18.7% of RPTTF revenues which are not obligated to pay off former Redevelopment debt. Staff estimates an additional \$495,463 RPTTF receipts by fiscal year-end.

- **All Other General Fund Revenue**

Utility Users Tax is the City's third largest General Fund revenue stream with 75% realized for the third quarter slightly higher than 73% for the same period in the prior fiscal year. Franchise Tax is at 81% of projections for the third quarter.

Other Taxes which includes Transient Occupancy Tax (TOT) and Business Licenses are at 84% of projections compared to 92% at the same period in the prior fiscal year. Revenue from TOT will be impacted significantly as a result of the SIP order although the City does not have a high tourism economy. 74% of TOT has been received for the third quarter, and staff projects a 50% reduction in the fourth quarter for an estimated \$51,107 through year-end. The majority of Business License collections are received in December and January as business licenses expire on December 31st and are due for renewal on or before January 1st. Staff estimates a slight decrease in the business license applications in the fourth quarter for short-term contractors impacted by the SIP order.

Intergovernmental tax which includes Motor Vehicle License Fee (VLF) and Homeowner Property Tax Relief are at 53% for the third quarter. Motor Vehicle License Fees are usually received in January and May. Staff recommends an adjustment of \$133,397 to align with the projected VLF actuals. Public Safety Charges includes Dispatch services and is at 67% for the period compared to 60% for the same period in the prior year. Dispatch billing occurs at the end of each quarter and is in progress.

Other revenue categories for the most part is in line with expectations for the period with exceptions noted in the Financial Report Attachment A. As mentioned earlier, the City received a \$500,000 loan payment from PALC which has been recorded in the General Fund

Recommendation:

Staff is recommending FY 2019-20 General Fund revenue adjustments in the amount of \$736,818 (Attachment A).

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 61% of projections at the end of the third quarter.

Staff presented proposed adjustments to the City Council during the Budget Workshop on May 26, 2020 which included FY 2019-20 projected year-end. Staff analyzed each expenditure category to estimate projected year-end actuals with the existing and anticipated extended SIP order. Footnotes are included in the Financial Report Attachment A. The largest expenditure savings is from the fire engine that has \$975,000 remaining unspent which will be carried forward to next fiscal year from fund balance.

Recommendation:

Staff is recommending FY 2019-20 General Fund expenditure adjustments in the amount of -\$2,231,723 (Attachment A).

OTHER FUNDS

Measure S 2006 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 69% of projections at the end of the third quarter, while expenditures are at 77%% of appropriations.

Recommendation:

Staff is recommending FY 2019-20 Measure S 2006 revenue budget adjustments of -\$111,004 and expenditure budget adjustments of \$25,199 (Attachment A).

Measure S 2014 Analysis

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 69% of projections at the end of the third quarter, while expenditures are 45% of appropriations. This level of expenditure is primarily due to capital projects that have not been initiated as of yet.

Recommendation:

Staff is recommending FY 2019-20 Measure S 2014 revenue budget adjustments of -\$111,004 and expenditure budget adjustments of -\$1,650,252 (Attachment A).

Gas Tax Analysis

The Gas Tax Fund accounts for the Highway Users Tax Account (HUTA) State imposed excise taxes on gasoline and diesel fuel sales within the City Limits. These taxes are distributed primarily on the basis of population pursuant to formulas

specified in Streets and Highways Code Sections 2105, 2106, 2107, 2107.5, and Section 2103. As a result of the Road Repair and Accountability Act of 2017 (SB1 Beall), funds received as part of the Road Maintenance and Rehabilitation Account (RMRA) Section 2106 are also accounted for in this fund. Gas Tax funds are restricted for use in the construction, improvement and maintenance of public streets. These funds support both annual operating and capital projects.

Gas Tax revenue collections are 75% of projections at the end of the third quarter, while expenditures are 67% of appropriations.

Recommendation:

Staff is recommending FY 2019-20 Gas Tax revenue budget adjustments of -\$1,744 and expenditure budget adjustments of -\$62,682 (Attachment A).

Restricted Real Estate Maintenance Analysis

This fund accounts for revenues resulting from the sale or rental of property owned by the former Redevelopment Agency. These resources are used to maintain properties owned by the Successor Agency within the boundaries of the former Redevelopment Agency.

Restricted Real Estate Maintenance revenue collections are 10% of projections at the end of the third quarter, while expenditures are 50% of appropriations.

Recommendation:

Staff is recommending FY 2019-20 Restricted Real Estate Maintenance revenue budget adjustments of \$3,187 and expenditure budget adjustments of -\$12,699 (Attachment A).

Public Safety Augmentation Fund Analysis

The Public Safety Augmentation Fund (PSAF) accounts for monies allocated by the County Auditor-Controller under Prop 172 from the statewide one-half cent sales tax based on a share of statewide taxable sales. These funds are used exclusively for public safety. The receipt of these funds is conditioned on maintenance of effort using base year 1992-93.

PSAF revenue collections are 72% of projections at the end of the third quarter, while expenditures are 71% of appropriations.

Recommendation:

Staff is recommending FY 2019-20 PSAF revenue budget adjustments of -\$6,912 and expenditure budget adjustments of -\$11,191 (Attachment A).

Police Grants Analysis

The Police Grants fund accounts for grants received and used exclusively for public safety. Funding for school resource officers received from West Contra Costa Unified School District and Alcoholic Beverage Control (ABC) grant funding is recorded in this fund.

Police Grant revenue collections are 72% of projections at the end of the third quarter, while expenditures are 67% of appropriations.

Recommendation:

Staff is recommending FY 2019-20 Police Grant revenue budget adjustments of -\$16,099 and expenditure budget adjustments of -\$71,702 (Attachment A).

Traffic Safety Fund Analysis

The Traffic Safety Fund accounts for fines and forfeitures received by the City under Section 1463 of the Penal Code. These funds are used exclusively for official traffic control devices, the maintenance thereof, equipment and supplies for traffic law enforcement and traffic accident prevention, and for the maintenance, improvement, or construction of public streets, bridges, and culverts within the City. Funds shall not be used to pay the compensation of traffic or other police officers. The fund may be used to pay the compensation of school crossing guards who are not regular full-time members of the police department of the City.

Traffic Safety revenue collections are 76% of projections at the end of the third quarter, while expenditures are 30% of appropriations.

Recommendation:

Staff is recommending FY 2019-20 Traffic Safety revenue budget adjustments of -\$2,330 and expenditure budget adjustments of -\$13,432 (Attachment A).

Supplemental Law Enforcement Services Fund Analysis

Supplemental Law Enforcement Services Fund (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.

SLESF revenue collections are 100% of projections at the end of the third quarter, while expenditures are 41% of appropriations.

Recommendation:

Staff is recommending FY 2019-20 SLESF expenditure budget adjustments of -\$72,563 (Attachment A).

NPDES Storm Water Fund Analysis

Accounts for assessments collected by the County via property tax bills pursuant to the National Pollution Discharge Elimination System (NPDES) Regulations, a federally mandated program. Assessments are levied at \$35 per Equivalent Runoff Unit (ERU). Revenue estimates are based on the number of ERU's multiplied by the adopted rate.

NPDES Storm Water revenue collections are 63% of projections at the end of the third quarter, while expenditures are 61% of appropriations.

Recommendation:

Staff is recommending FY 2019-20 NPDES revenue budget adjustments of \$5,530 and expenditure budget adjustments of -\$80,532 (Attachment A).

Recreation Department

The Recreation Department has been drastically impacted by the SIP Order that has caused programs to close. Overall, the Recreation Department realized 79% of projected revenue and 43% of expenditure projections at the end of the third quarter.

Recommendation:

Staff is recommending FY 2019-20 Recreation revenue budget adjustments of -\$102,913 and expenditure budget adjustments of -\$191,441 (Attachment A).

Building & Planning Fund Analysis

The Building Fund's FY 2019-20 adopted budget projected a net \$205,016 use of Fund Balance to achieve a balanced budget. Revenue at the end of the third quarter is 65% of projections, while expenditures are 56% of appropriations. Development services has been impacted by the SIP order, and revised revenue and expenditures takes this into consideration.

Recommendation:

Staff is recommending a FY 2019-20 Building & Planning Fund revenue budget adjustments of -\$237,598 and expenditure budget adjustments of -\$413,020 (Attachment A).

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 third quarter are 86% of projections, and expenditures are 54% of projections.

Recommendation:

Staff is recommending a FY 2019-20 Refuse Management Fund revenue budget adjustments of \$5,887 and expenditure budget adjustments of -\$33,422 (Attachment A).

Solid Waste Fund Analysis

The Solid Waste Fund accounts for resources received Republic Service for solid waste capital projects. Revenue collections at the end of the third quarter are 79% of projections, and expenditures are 0% of projections.

Recommendation:

Staff is recommending a FY 2019-20 Solid Waste Fund revenue budget adjustments of \$133,776 and expenditure budget adjustments of -\$42,000 (Attachment A).

Measure J Fund Analysis

Accounts for special override sales tax revenues collected by the Contra Costa Transportation Authority (CCTA) and reapportioned to the cities for local street projects. The City must submit a checklist each year to confirm compliance with a Growth Management Program. Estimates of annual funding are provided by the CCTA, and jurisdiction allocations are based on a formula split (50/50) between population and road mileage.

Revenue collections are received in June of each year. Revenue at the end of the third quarter are 5% of projections, and expenditures are 32% of projections.

Recommendation:

Staff is recommending a FY 2019-20 Measure J Fund revenue budget adjustments of \$5,000 and expenditure budget adjustments of -\$55,582 (Attachment A).

Housing Administration Fund Analysis

The Housing Administration Fund accounts for activities associated with administering housing programs of the former Pinole Redevelopment Agency, use of Housing Set Aside funds, and the provision of affordable housing within the community. Revenue at the end of the third quarter is at 42% of projections, while expenditures are 29% of projections.

Recommendation:

Staff is recommending FY 2019-20 Housing Administration Fund revenue budget adjustments of -\$25,300 and expenditure budget adjustments of -\$147,931 (Attachment A).

Lighting and Landscape District Fund Analysis

The Lighting and Landscape District Fund accounts for assessments to property owners to maintain median lighting and landscaping within the Pinole Valley Road North and South areas. Revenue at the end of the third quarter is at 56% of projections, while expenditures are 46% of projections.

Recommendation:

Staff is recommending FY 2019-20 Lighting and Landscape District Fund revenue budget adjustments of -\$3,530 and expenditure budget adjustments of -\$3,315 (Attachment A).

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 third quarter is 59% while expenses are 48% for the period.

Recommendation:

Staff is recommending FY 2019-20 Sewer Enterprise revenue budget adjustments of \$26,797 and expenditure budget adjustments of -\$2,136,856 (Attachment A).

Cable Access TV Fund Analysis

Accounts for revenue received from cable franchise fees, video production charges, and PEG access fees. PEG access fees are designated for equipment purchases. Revenue at the end of the third quarter is at 28% of projections, while expenditures are 57% of projections.

Recommendation:

Staff is recommending FY 2019-20 Cable Access TV Fund revenue budget adjustments of -\$112,151 and expenditure budget adjustments of -\$118,846 (Attachment A).

Information Systems Fund Analysis

Information Systems is an internal service fund used to account for activities that provide goods or services to other funds and departments on a cost-reimbursement basis. Expenditures at the end of the third quarter is at 64% of projections, while cost allocations to charge other departments and funds is at 0% of projections. Finance allocates the costs annually at fiscal year-end.

Recommendation:

Staff is recommending FY 2019-20 Information Systems Fund expenditure budget adjustments of -\$162,863 (Attachment A).

Recognized Obligation Payment Fund Analysis

The Redevelopment Obligation Retirement Fund (RORF) was created to account for the close-out activities of the Successor Agency to the Pinole Redevelopment Agency. Pledged property tax revenues will continue to be provided to the City for timely payment of outstanding redevelopment bond debt obligations, to reimburse the City for Administrative staff time up to \$250,000 per year, and other enforceable obligations in accordance with the Recognized Obligations Payment Schedule (ROPS). Revenue at the end of the third quarter is 115% while expenses are 79% for the period.

Recommendation:

Staff is recommending FY 2019-20 RORF revenue budget adjustments of \$3,364 (Attachment A).

FISCAL IMPACT

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

1. General Fund net revenue increase of \$736,818 offset by a net expenditure decrease of \$2,231,723.
2. Measure S 2006 net revenue decrease of \$111,004 offset by a net expenditure increase of \$25,199.

3. Measure S 2014 net revenue decrease of \$111,004 offset by a net expenditure decrease of \$1,650,252
4. Gas Tax net revenue decrease of \$1,744 offset by a net expenditure decrease of \$62,682.
5. Restricted Real Estate Maintenance net revenue increase of \$3,187 offset by a net expenditure decrease of \$12,699.
6. Public Safety Augmentation Fund net revenue decrease of \$6,912 offset by a net expenditure decrease of \$11,191.
7. Police Grants Fund net revenue decrease of \$16,099 offset by a net expenditure decrease of \$71,702.
8. Traffic Safety Fund net revenue decrease of \$2,330 offset by a net expenditure decrease of \$13,432.
9. Supplemental Law Enforcement Services Fund net expenditure decrease of \$72,563.
10. NPDES Storm Water Fund net revenue increase of \$5,530 offset by a net expenditure decrease of \$80,532.
11. Recreation Fund net revenue decrease of \$102,913 offset by a net expenditure decrease of \$191,441.
12. Building & Planning Fund net revenue decrease of \$237,598 offset by a net expenditure decrease of \$413,020.
13. Refuse Management Fund net revenue increase of \$5,887 offset by a net expenditure decrease of \$33,422.
14. Solid Waste Fund net revenue increase of \$133,776 offset by a net expenditure decrease of \$42,000.
15. Measure J Fund net revenue increase of \$5,000 offset by a net expenditure decrease of \$55,582.
16. Housing Fund net revenue decrease of \$25,300 offset by a net expenditure decrease of \$147,931.
17. Lighting & Landscape District Fund net revenue decrease of \$3,530 offset by a net expenditure decrease of \$3,315.
18. Sewer Enterprise Fund net revenue increase of \$26,797 offset by a net expenditure decrease of \$2,136,856.
19. Cable Access TV Fund net revenue decrease of \$112,151 offset by a net expenditure decrease of \$118,846.
20. Information Systems Fund net expenditure decrease of \$162,863.
21. Recognized Obligation Payment Fund net revenue increase of \$3,364.

ATTACHMENTS

A – FY 2019-20 Third Quarter Financial Report

B – Resolution Adjusting Fiscal Year 2019-20 Budget



City of Pinole 3rd Quarter Financial Report

For FY 2019-20 Period Ending: 3/31/20

	2019-20 Original Budget	2019-20 Revised Budget	2019-20 Actual Thru Mar-20	Variance	Percent Used	Proposed Adjustment	2019-20 Projected Year- end	Notes
Fund: 100 - General Fund								
Revenue								
311 - Property Taxes Total:	4,033,892	4,033,892	2,634,929	1,398,963	65%	484,763	4,518,655	
<i>Basic 1% Property Tax</i>	<i>2,743,021</i>	<i>2,743,021</i>	<i>1,465,191</i>	<i>1,277,830</i>	<i>53%</i>	<i>(10,700)</i>	<i>2,732,321</i>	[1]
<i>RPTTF and Passthrough Payments</i>	<i>1,290,871</i>	<i>1,290,871</i>	<i>1,169,738</i>	<i>121,133</i>	<i>91%</i>	<i>495,463</i>	<i>1,786,334</i>	[2]
312 - Sales and Use Taxes Total:	3,629,286	3,629,286	2,577,713	1,051,573	71%	(198,981)	3,430,305	[3]
313 - Utility Users Tax Total:	1,898,000	1,898,000	1,421,839	476,161	75%	(7,420)	1,890,580	[4]
314 - Franchise Taxes Total:	744,000	744,000	603,857	140,143	81%	9,257	753,257	[5]
315 - Other Taxes Total:	858,900	858,900	721,274	137,626	84%	(61,107)	797,793	[6,7]
<i>Other Tax/Transient Occupancy Tax</i>	<i>483,900</i>	<i>483,900</i>	<i>357,793</i>	<i>126,107</i>	<i>74%</i>	<i>(51,107)</i>	<i>432,793</i>	[6]
<i>Other Tax/Business License</i>	<i>375,000</i>	<i>375,000</i>	<i>363,480</i>	<i>11,520</i>	<i>97%</i>	<i>(10,000)</i>	<i>365,000</i>	[7]
321 - Intergovernmental Taxes Total:	1,819,484	1,819,484	969,156	850,328	53%	133,397	1,952,881	[8]
323 - State Grants Total:	35,000	35,000	24,090	10,910	69%	804	35,804	[9]
324 - Other Grants Total:	57,026	57,026	-	57,026	0%	(10,000)	47,026	[10]
332 - Permits Total:	73,700	73,700	60,438	13,262	82%	(4,700)	69,000	[11]
341 - Review Fees Total:	34,000	34,000	8,227	25,773	24%	(24,280)	9,720	[12]
342 - Other Fees Total:	12,750	19,750	27,559	(7,809)	140%	9,025	28,775	[13]
343 - Abatement Fees Total:	3,300	12,150	10,243	1,907	84%	(725)	11,425	[14]
351 - Fines and Forfeiture Total:	41,550	41,550	13,462	28,088	32%	(23,867)	17,683	[15]
361 - Public Safety Charges Total:	1,229,973	1,229,973	828,630	401,343	67%	(4,108)	1,225,865	[16]
370 - Interest and Investment Income Total:	200,000	200,000	115,874	84,126	58%	(64,000)	136,000	[17]
381 - Rental Income Total:	81,450	81,450	69,298	12,152	85%	8,211	89,661	[18]
383 - Reimbursements Total:	9,500	20,356	17,766	2,590	87%	(631)	19,725	[19]
384 - Other Revenue Total:	9,000	9,000	9,535	(535)	106%	780	9,780	[20]
392 - Proceeds from Sale of Property Total:	11,000	11,000	1,386	9,614	13%	(9,600)	1,400	[21]
393 - Loan/Bond Proceeds Total:	-	-	-	-	0%	500,000	500,000	[22]
Revenue Total:	14,781,811	14,808,517	10,115,276	4,693,240	68%	736,818	15,545,335	
399 - Transfer in from Section 115 Pension	708,615	708,615	-	-	-	-	708,615	
Sources Total:	15,490,426	15,517,132	10,115,276	4,693,240	65%	736,818	16,253,950	
Expenditures								
Department: 10 - City Council Total:	161,125	163,015	102,246	60,769	63%	(38,322)	124,693	[23]
Department: 11 - City Manager Total:	171,439	217,949	166,993	50,956	77%	(13,500)	204,449	[23]
Department: 12 - City Clerk Total:	246,659	246,659	138,547	108,112	56%	(44,209)	202,450	
Department: 13 - City Treasurer Total:	11,332	11,332	6,346	4,986	56%	(2,929)	8,403	[23]
Department: 14 - City Attorney Total:	110,919	110,919	117,919	(7,000)	106%	152,654	263,573	
<i>City Attorney Services</i>	<i>416,919</i>	<i>416,919</i>	<i>325,185</i>	<i>91,734</i>	<i>78%</i>	<i>178,020</i>	<i>594,939</i>	[24]
<i>City Attorney Indirect Cost Allocations</i>	<i>(306,000)</i>	<i>(306,000)</i>	<i>(207,266)</i>	<i>(98,734)</i>	<i>68%</i>	<i>(25,366)</i>	<i>(331,366)</i>	[24]
Department: 15 - Finance Department Total:	478,572	478,572	369,712	108,860	77%	7,199	485,711	[25]
Department: 16 - Human Resources Total:	471,607	494,907	333,530	161,378	67%	(60,407)	434,500	[23]
Department: 17 - General Government Total:	1,651,460	1,717,973	1,100,139	617,834	64%	(551)	1,717,422	[23]
Total Administrative	3,303,114	3,441,327	2,335,431	1,105,895	68%	(66)	3,441,261	
Department: 22 - Police Department Total:	6,411,500	6,430,396	4,325,706	2,104,690	67%	(568,759)	5,861,637	[23]
Department: 23 - Fire Department Total:	4,453,035	4,456,426	2,112,748	2,343,678	47%	(1,544,746)	2,911,680	[23,26]
Total Public Safety	10,864,535	10,886,822	6,438,455	4,448,368	59%	(2,113,505)	8,773,317	
Department: 34 - Public Works Total:	861,419	887,168	655,261	231,907	74%	27,393	914,561	[27]
Department: 46 - Community Development Total:	280,889	236,009	121,842	114,167	52%	(66,586)	169,423	[23]
Total Development Services	1,142,308	1,123,177	777,103	346,073	69%	(39,193)	1,083,984	
481 - Debt Service Total:	535,000	535,000	536,120	(1,120)	100%	1,120	536,120	[23]
499 - Transfers Out Total:	642,637	642,637	-	642,637	0%	(80,079)	562,558	[23]
Expenditures Total:	16,487,594	16,628,963	10,087,110	6,541,853	61%	(2,231,723)	14,397,240	
Fund: 100 - General Fund Net Results:	(997,168)	(1,111,831)	28,167	(1,848,613)			1,856,710	

NOTES:

- [1] Property Tax payments are received in December, April and June. June payment is anticipated to be slightly less than budget.
- [2] June RPTTF payment is anticipated to be slightly higher than budget.
- [3] Sales Tax receipts through February are reflected. Revised budget is 95% of HdL projections revised for COVID-19 impacts.
- [4] Decrease Utility Users Tax a net -\$7,420 to align budget with projected year-end actual.
- [5] Slightly increase Franchise Tax to align with projected year-end actual.
- [6] 4th quarter TOT receipts are anticipated to be 50% less than budget due to COVID-19 shelter-in-place order.
- [7] Business license applications for short-term contractors in the 4th quarter are expected to be less than budget due to COVID-19 shelter-in-place order.
- [8] Increase Motor Vehicle Fees \$133,397 to align with projected year-end actual.
- [9] Increase Post reimbursable \$25,000 for higher than anticipated reimbursements. Decrease Abandoned Vehicle funding -\$19,196 due to fewer than anticipated as a result of COVID-19.

	2019-20 Original Budget	2019-20 Revised Budget	2019-20 Actual Thru Mar-20	Variance	Percent Used	Proposed Adjustment	2019-20 Projected Year- end	Notes
[10] Alcoholic Beverage Control (ABC) Grant -\$10,000 was received in prior fiscal year. Measure H funds are received in June.								
[11] Decrease permit revenue -\$4,700 to align with projected actuals and fewer permit activity due to COVID-19 shelter-in-place order.								
[12] Decrease plan check review fee budget \$24,280 to align with projected actuals and fewer plan review activity due to COVID-19 shelter-in-place order.								
[13] Adjust various fee revenue budget primarily in the recurring inspection fee category a net \$9,025 to align with projected actual.								
[14] Decrease abatement revenue a net -\$725 to align with projected actuals.								
[15] Decrease fines and forfeiture revenue a net -\$23,867 to align with projected actuals.								
[16] Decrease public safety charges a net -\$4,108 (-\$4,300 for fingerprinting and +\$192 for safety fees) to align with projected actuals.								
[17] Decrease investment interest revenue -\$64,000 to align with projected actuals due to federal interest rate cuts.								
[18] Increase rental revenue \$8,211 to account for parking lot rent received.								
[19] Decrease reimbursement revenue a net -\$631 to align with projected actuals.								
[20] Increase other revenue a net \$780. \$5,445 received for Mayor's Conference; decrease other miscellaneous revenue categories to align with projected actuals.								
[21] Decrease proceeds from sale of property to align with projected actuals.								
[22] Increase loan/bond proceeds to account for \$500,000 PALC loan repayment received in May.								
[23] Budget adjustments based on projected year-end actual.								
[24] Budget adjustments based on projected year-end actual. Approximately \$100,000 - \$125,000 is reimbursed to the City in the form of cost recovery.								
[25] Budget adjustments based on projected year-end actual. GASB 75 actuarial report.								
[26] Fire engine budget of \$975,000 carried forward to FY 2020-21.								
[27] Budget adjustments based on projected year-end actual. PERS and general liability costs slightly higher than projected.								

Fund: 105 - Measure S -2006**Revenue**

312 - Sales and Use Taxes Total:	1,960,800	1,960,800	1,350,669	610,131	69%	(107,504)	1,853,296	[1]
370 - Interest and Investment Income Total:	20,000	32,500	24,086	8,414	74%	(3,500)	29,000	[2]
Revenue Total:	1,980,800	1,993,300	1,374,755	618,545	69%	(111,004)	1,882,296	
399 - Transfer in from Section 115 Pension	184,117	184,117	-	-	-	-	184,117	
Sources Total:	2,164,917	2,177,417	1,374,755	618,545	63%	(111,004)	2,066,413	

Expenditures

Department: 15 - Finance Department Total:	2,433	2,433	1,333	1,100	55%	(1,100)	1,333	[3]
Department: 22 - Police Department Total:	1,513,954	1,529,954	1,080,760	449,194	71%	(65,538)	1,464,416	[4]
Department: 23 - Fire Department Total:	786,830	942,551	834,457	108,095	89%	91,837	1,034,388	[5]
Expenditures Total:	2,303,217	2,474,938	1,916,549	558,389	77%	25,199	2,500,137	
Fund: 105 - Measure S -2006 Net Results:	(138,300)	(297,521)	(541,794)	60,156			(433,724)	

Fund: 106 - MEASURE S-2014**Revenue**

312 - Sales and Use Taxes Total:	1,960,800	1,960,800	1,349,804	610,996	69%	(107,504)	1,853,296	[1]
370 - Interest and Investment Income Total:	30,000	65,000	51,530	13,470	79%	(3,500)	61,500	[2]
Revenue Total:	1,990,800	2,025,800	1,401,334	624,466	69%	(111,004)	1,914,796	
399 - Transfer in from Section 115 Pension	8,206	8,206	-	-	-	-	8,206	
Sources Total:	1,999,006	2,034,006	1,401,334	624,466	69%	(111,004)	1,923,002	

Expenditures

Department: 10 - City Council Total:	57,200	60,200	33,900	26,300	56%	-	60,200	
Department: 14 - City Attorney Total:	35,000	35,000	19,839	15,161	57%	-	35,000	
Department: 15 - Finance Department Total:	2,433	2,433	1,333	1,100	55%	(1,100)	1,333	[3]
Department: 17 - General Government Total:	692,500	692,500	592,500	100,000	86%	-	692,500	
Department: 18 - Information Systems Total:	64,600	64,600	7,140	57,460	11%	(57,460)	7,140	[3]
Total Administrative	851,733	854,733	654,712	200,021	77%	(58,560)	796,173	
Department: 22 - Police Department Total:	333,087	597,137	332,329	264,808	56%	(142,876)	454,261	[3]
Department: 23 - Fire Department Total:	306,128	306,128	235,949	70,179	77%	(10,716)	295,412	[3]
Total Public Safety	639,215	903,265	568,278	334,987	63%	(153,592)	749,673	
Department: 34 - Public Works Total:	1,099,419	1,859,600	460,276	1,399,324	25%	(1,302,148)	557,452	[6]
Department: 46 - Community Development Total:	130,000	130,000	14,030	115,970	11%	(115,970)	14,030	[3]
Department: 55 - Recreation Total:	30,000	30,000	10,018	19,982	33%	(19,982)	10,018	[3]
Expenditures Total:	2,750,367	3,777,598	1,707,314	2,070,285	45%	(1,650,252)	2,127,346	
Fund: 106 - MEASURE S-2014 Net Results:	(751,361)	(1,743,592)	(305,980)	(1,445,819)			(204,344)	

NOTES:

- [1] Sales Tax receipts through February are reflected. Revised budget is 95% of HdL projections revised for COVID-19 impacts.
- [2] Decrease investment interest revenue to align with projected actuals due to federal interest rate cuts.
- [3] Budget adjustments based on projected year-end actual.
- [4] Budget adjustments based on projected year-end actual. Vacant positions budgeted at PERS classic member rates and new hires are PEPRAs.
- [5] Budget adjustments based on projected year-end actual. Original budget based on former Fire Chief budgeted at PERS PEPRAs member rate and current Fire Chief is PERS classic member.
- [6] Budget adjustments based on projected year-end actual. Capital projects will not be carried over to next fiscal year.

	2019-20 Original Budget	2019-20 Revised Budget	2019-20 Actual Thru Mar-20	Variance	Percent Used	Proposed Adjustment	2019-20 Projected Year- end	Notes
Fund: 200 - Gas Tax Fund								
Revenue								
321 - Intergovernmental Taxes Total:	827,289	827,289	622,441	204,848	75%	(1,744)	825,545	[1]
370 - Interest and Investment Income Total:	5,000	12,700	10,782	1,918	85%	-	12,700	
Revenue Total:	832,289	839,989	633,223	206,766	75%	(1,744)	838,245	
Expenditures								
Department: 34 - Public Works Total:	502,547	502,547	335,662	166,885	67%	(62,682)	439,865	[2]
Expenditures Total:	502,547	502,547	335,662	166,885	67%	(62,682)	439,865	
Fund: 200 - Gas Tax Fund Net Results:	329,742	337,442	297,561	39,881			398,380	
Fund: 201 - Restricted Real Estate Maintenance Fund								
Revenue								
342 - Other Fees Total:	3,175	3,175	475	2,700	15%	-	3,175	
381 - Rental Income Total:	34,000	34,000	3,187	30,813	9%	3,187	37,187	[3]
Revenue Total:	37,175	37,175	3,662	(33,513)	10%	3,187	40,362	
Expenditures								
Department: 34 - Public Works Total:	37,175	37,175	18,456	18,719	50%	(12,699)	24,476	[2]
Expenditures Total:	37,175	37,175	18,456	18,719	50%	(12,699)	24,476	
201 - Restricted Real Estate Maintenance Fund Net Results:	-	-	(14,794)	(52,232)			15,886	
Fund: 203 - Public Safety Augmentation Fund								
Revenue								
321 - Intergovernmental Taxes Total:	177,375	177,375	127,791	49,584	72%	(6,512)	170,863	[1]
370 - Interest and Investment Income Total:	2,500	5,700	4,535	1,165	80%	(400)	5,300	[1]
Revenue Total:	179,875	183,075	132,326	50,749	72%	(6,912)	176,163	
Expenditures								
Department: 22 - Police Department Total:	177,310	177,310	125,375	51,935	71%	(11,191)	166,119	[2]
Expenditures Total:	177,310	177,310	125,375	51,935	71%	(11,191)	166,119	
Fund: 203 - Public Safety Augmentation Fund Net Results:	2,565	5,765	6,951	(1,186)			10,044	
Fund: 204 - Police Grants								
Revenue								
323 - State Grants Total:	-	25,796	7,482	18,314	29%	(16,599)	9,197	[4]
324 - Other Grants Total:	300,000	300,000	225,500	74,500	75%	500	300,500	[5]
Revenue Total:	300,000	325,796	232,982	92,814	72%	(16,099)	309,697	
Expenditures								
Department: 22 - Police Department Total:	343,679	369,475	247,627	121,848	67%	(71,702)	297,773	[6]
Expenditures Total:	343,679	369,475	247,627	121,848	67%	(71,702)	297,773	
Fund: 204 - Police Grants Net Results:	(43,679)	(43,679)	(14,645)	(29,034)			11,924	
Fund: 205 - Traffic Safety Fund								
Revenue								
351 - Fines and Forfeiture Total:	42,330	42,330	32,138	10,192	76%	(2,330)	40,000	[1]
370 - Interest and Investment Income Total:	1,500	2,800	2,346	454	84%	-	2,800	
Revenue Total:	43,830	45,130	34,484	10,646	76%	(2,330)	42,800	
Expenditures								
Department: 22 - Police Department Total:	19,168	19,168	5,736	13,432	30%	(13,432)	5,736	[2]
Expenditures Total:	19,168	19,168	5,736	13,432	30%	(13,432)	5,736	
Fund: 205 - Traffic Safety Fund Net Results:	24,662	25,962	28,749	(2,787)			37,064	
Fund: 206 - Supplemental Law Enforcement Svc Fund								
Revenue								
323 - State Grants Total:	100,000	155,948	155,948	0	100%	-	155,948	
370 - Interest and Investment Income Total:	1,600	3,400	2,888	512	85%	-	3,400	
Revenue Total:	101,600	159,348	158,835	513	100%	-	159,348	
Expenditures								
Department: 22 - Police Department Total:	129,359	129,359	53,433	75,926	41%	(72,563)	56,796	[2]
Expenditures Total:	129,359	129,359	53,433	75,926	41%	(72,563)	56,796	
206 - Supplemental Law Enforcement Svc Fund Net Results:	(27,759)	29,989	105,403	(75,414)			102,552	

NOTES:

- [1] Revised revenue budget adjustments based on projected year-end actual.
[2] Budget adjustments based on projected year-end actual.
[3] Rental income revised to account for parking lot rental.
[4] Alcoholic Beverage Control (ABC) grant suspended as a result of COVID-19.
[5] \$500 grant received from Target for National Night Out.
[6] Budget adjustments based on projected year-end actual. Expenditures related to ABC grant are suspended as a result of COVID-19.

	2019-20 Original Budget	2019-20 Revised Budget	2019-20 Actual Thru Mar-20	Variance	Percent Used	Proposed Adjustment	2019-20 Projected Year- end	Notes
Fund: 207 - NPDES Storm Water Fund								
Revenue								
321 - Intergovernmental Taxes Total:	266,470	266,470	167,899	(98,571)	63%	5,530	272,000	[1]
370 - Interest and Investment Income Total:	150	150	(137)	(287)	91%	-	150	
Revenue Total:	266,620	266,620	167,763	(98,857)	63%	5,530	272,150	
Expenditures								
Department: 34 - Public Works Total:	367,444	367,444	222,660	144,784	61%	(80,532)	286,912	[2]
Expenditures Total:	367,444	367,444	222,660	144,784	61%	(80,532)	286,912	
Fund: 207 - NPDES Storm Water Fund Net Results:	(100,824)	(100,824)	(54,897)	45,927			(100,824)	
Fund: 209 - Recreation Fund								
Revenue								
Division: 551 - Recreation Administration	19,761	28,761	15,723	(13,038)	55%	(14,082)	14,679	
Division: 552 - Senior Center	328,300	338,300	274,770	(63,530)	81%	(70,225)	268,075	
Division: 553 - Tiny Tots	193,368	155,128	123,034	(32,094)	79%	(45,397)	109,731	
Division: 554 - Youth Center	27,310	24,910	28,460	3,550	114%	80	24,990	
Division: 555 - Day Camp	20,500	20,500	14,406	(6,094)	70%	-	20,500	
Division: 556 - Performing Arts	-	-	2,630	2,630	0%	-	-	
Division: 557 - Swim Center	46,920	48,420.0	27,657	(20,763.0)	57%	31,737	80,157	
Division: 558 - Memorial Hall	5,600	12,832	8,988	(3,844)	70%	(5,000)	7,832	
Division: 559 - Tennis	400	700	674	(26)	96%	(26)	674	
Revenue Total:	642,159	629,551	496,342	(133,209)	79%	(102,913)	526,638	[3]
399 - Transfers In	545,012	545,012	7,500	(537,512)	1%	-	480,288	
399 - Transfer in from Section 115 Pension	6,952	6,952	-	-	-	-	6,952	
Sources Total:	1,194,123	1,181,515	503,842	(670,721)	43%	(102,913)	1,013,878	
Expenditures								
Division: 551 - Recreation Administration	202,082	205,638	110,808	94,830	54%	(78,656)	126,982	
Division: 552 - Senior Center	497,141	540,901	368,373	172,528	68%	(116,650)	424,251	
Division: 553 - Tiny Tots	137,296	137,378	102,637	34,741	75%	(14,301)	123,077	
Division: 554 - Youth Center	196,635	154,077	109,683	44,394	71%	30,651	184,728	
Division: 555 - Day Camp	60,640	60,640	2,063	58,577	3%	-	60,640	
Division: 556 - Performing Arts	-	221	221	(0)	100%	(221)	-	
Division: 557 - Swim Center	91,368	95,265	73,463	21,802	77%	(16,462)	78,803	
Division: 558 - Memorial Hall	4,961	7,200	9,122	(1,922)	127%	3,321	10,521	
Division: 559 - Tennis	4,000	4,000	1,944	2,056	49%	877	4,877	
Expenditures Total:	1,194,123	1,205,321	778,313	427,007	65%	(191,441)	1,013,880	[3]
Fund: 209 - Recreation Fund Net Results:	-	(23,806)	(274,472)	(1,097,728)			(2)	
Fund: 212 - Building & Planning								
Revenue								
370 - Interest and Investment Income Total:	7,000	12,000	9,183	(2,817)	77%	(1,800)	10,200	[4]
315 - Other Taxes Total:	1,800	-	2	2	0%	2	2	
332 - Permits Total:	512,750	512,750	255,711	(257,039)	50%	(204,050)	308,700	[5]
341 - Review Fees Total:	192,500	317,500	275,382	(42,118)	87%	(7,800)	309,700	[5]
342 - Other Fees Total:	62,500	62,500	55,368	(7,132)	89%	(2,950)	59,550	[5]
383 - Reimbursements Total:	-	7,360	7,360	-	100%	-	7,360	
384 - Other Revenue Total:	21,000	21,000	(449)	(21,449)	2%	(21,000)	-	[5]
Revenue Total:	797,550	933,110	602,558	(330,552)	65%	(237,598)	695,512	
399 - Transfer in from Section 115 Pension	58,937	58,937	-	-	-	-	58,937	
Sources Total:	856,487	992,047	602,558	(330,552)	61%	(237,598)	754,449	
Expenditures								
Department: 46 - Community Development Total:	1,151,772	1,197,063	672,867	524,196	56%	(413,020)	784,043	[6]
Expenditures Total:	1,151,772	1,197,063	672,867	524,196	56%	(413,020)	784,043	
Fund: 212 - Building & Planning Net Results:	(295,285)	(205,016)	(70,309)	(854,748)			(29,594)	

NOTES:

- [1] Revised revenue budget adjustments based on projected year-end actual.
[2] Budget adjustments based on projected year-end actual.
[3] Recreation programs closed due to COVID-19 shelter-in-place order. Budget adjustments based on projected year-end actual.
[4] Decrease investment interest revenue to align with projected actuals due to federal interest rate cuts.
[5] Development revenue revised based on projected year-end actual due to COVID-19 shelter-in-place order.
[6] Budget adjustments based on projected year-end actual due to COVID-19 shelter-in-place order.

	2019-20 Original Budget	2019-20 Revised Budget	2019-20 Actual Thru Mar-20	Variance	Percent Used	Proposed Adjustment	2019-20 Projected Year- end	Notes
Fund: 213 - Refuse Management Fund								
Revenue								
SubCategory: 323 - State Grants								
323 - State Grants Total:	60,060	105,662	91,446	(14,216)	87%	6,237	111,899	[1]
370 - Interest and Investment Income Total:	6,000	6,000	4,645	(1,355)	77%	(350)	5,650	[2]
Revenue Total:	66,060	111,662	96,091	(15,571)	86%	5,887	117,549	
Expenditures								
Department: 34 - Public Works Total:	125,347	125,347	68,047	57,300	54%	(33,422)	91,925	[3]
Expenditures Total:	125,347	125,347	68,047	57,300	54%	(33,422)	91,925	
Fund: 213 - Refuse Management Fund Net Results:	(59,287)	(13,685)	28,044	(72,872)			25,624	
Fund: 214 - Solid Waste Fund								
Revenue								
370 - Interest and Investment Income Total:	8,000	20,300	16,782	(3,518)	83%	-	20,300	[2]
383 - Reimbursements Total:	240,000	240,000	187,638	(52,362)	78%	133,776	373,776	[4]
Revenue Total:	248,000	260,300	204,419	(55,881)	79%	133,776	394,076	
Expenditures								
Department: 34 - Public Works Total:	42,000	42,000	-	42,000	0%	(42,000)	-	[3]
Expenditures Total:	42,000	42,000	-	42,000	0%	(42,000)	-	
Fund: 214 - Solid Waste Fund Net Results:	206,000	218,300	204,419	(97,881)			394,076	
Fund: 215 - Measure C and J Fund								
Revenue								
324 - Other Grants Total:	360,000	360,000	4,567	(355,433)	1%	5,000	365,000	[5]
370 - Interest and Investment Income Total:	8,000	19,200	15,328	(3,872)	80%	-	19,200	
Revenue Total:	368,000	379,200	19,895	(359,305)	5%	5,000	384,200	
Expenditures								
Department: 34 - Public Works Total:	200,598	200,598	64,974	135,624	32%	(55,582)	145,016	[3]
Expenditures Total:	200,598	200,598	64,974	135,624	32%	(55,582)	145,016	
Fund: 215 - Measure C and J Fund Net Results:	167,402	178,602	(45,079)	(494,929)			239,184	
Fund: 285 - Housing Land Held for Resale								
Revenue								
370 - Interest and Investment Income Total:	135,000	65,100	49,618	(15,482)	76%	(500)	64,600	[2]
381 - Rental Income Total:	72,253	-	-	-	0%	-	-	
384 - Other Revenue Total:	-	750	750	-	100%	-	750	
393 - Loan/Bond Proceeds Total:	55,000	55,000	137	(54,863)	0%	(24,800)	30,200	[6]
Revenue Total:	262,253	120,850	50,506	(70,344)	42%	(25,300)	95,550	
Expenditures								
Department: 46 - Community Development Total:	211,107	211,107	61,958	149,149	29%	(147,931)	63,176	[3]
Expenditures Total:	211,107	211,107	61,958	149,149	29%	(147,931)	63,176	
Fund: 285 - Housing Land Held for Resale Net Results:	51,146	(90,257)	(11,452)	(219,493)			32,374	
Fund: 310 - Lighting & Landscape Districts								
Revenue								
321 - Intergovernmental Taxes Total:	42,780	42,780	23,804	18,976	56%	(3,530)	39,250	[7]
Revenue Total:	42,780	42,780	23,804	18,976	56%	(3,530)	39,250	
Expenditures								
Department: 34 - Public Works Total:	42,780	42,780	19,787	22,993	46%	(3,315)	39,465	[3]
Expenditures Total:	42,780	42,780	19,787	22,993	46%	(3,315)	39,465	
Fund: 310 - Lighting & Landscape Districts Net Results:	-	-	4,017	(4,017)			(215)	

NOTES:

- [1] Revised recycling and solid waste revenue budget adjustments based on projected year-end actual.
[2] Decrease investment interest revenue to align with projected actuals due to federal interest rate cuts.
[3] Budget adjustments based on projected year-end actual due to COVID-19 shelter-in-place order.
[4] Increase solid waste project revenue to align with projected actuals.
[5] Adjustment to account for I-80 Mobility project reimbursement revenue received.
[6] Budget adjustments based on projected year-end actual.

	2019-20 Original Budget	2019-20 Revised Budget	2019-20 Actual Thru Mar-20	Variance	Percent Used	Proposed Adjustment	2019-20 Projected Year- end	Notes
Fund: 500 - Sewer Enterprise Fund								
Revenue								
363 - Sewer Enterprise Charges Total:	6,952,287	6,952,287	4,078,201	(2,874,086)	59%	26,797	6,979,084	[1]
370 - Interest and Investment Income Total:	100,000	198,700	168,023	(30,677)	85%	-	198,700	
344 - Impact Fees Total:	10,000	-	-	-	0%	-	-	
Revenue Total:	7,062,287	7,150,987	4,246,224	(2,904,763)	59%	26,797	7,177,784	
399 - Transfer in from Section 115 Pension	30,645	30,645	-	-	-	-	30,645	
Sources Total:	7,092,932	7,181,632	4,246,224	(2,904,763)	59%	26,797	7,208,429	
Expenditures								
Department: 64 - Sewer Total:	7,358,264	7,534,441	3,637,969	3,896,473	48%	(2,136,856)	5,397,585	[2]
Expenditures Total:	7,358,264	7,534,441	3,637,969	3,896,473	48%	(2,136,856)	5,397,585	
Fund: 500 - Sewer Enterprise Fund Net Results:	(265,332)	(352,809)	608,256	(6,801,235)			1,810,844	
Fund: 505 - Cable Access TV								
Revenue								
314 - Franchise Taxes Total:	35,000	35,000	22,697	(12,303)	65%	(5,871)	29,129	
365 - Cable TV Charges Total:	206,963	206,963	106,386	(100,577)	51%	(37,825)	169,138	
384 - Other Revenue Total:	3,600	3,600	3,000	(600)	83%	(600)	3,000	
399 - Transfers In Total:	205,125	205,125	-	(205,125)	0%	(67,855)	137,270	
Revenue Total:	450,688	450,688	132,083	(318,605)	29%	(112,151)	338,537	[3]
399 - Transfer in from Section 115 Pension	18,202	18,202	-	-	-	-	18,202	
Sources Total:	468,890	468,890	132,083	(318,605)	28%	(112,151)	356,739	
Expenditures								
Department: 19 - Cable Access TV Total:	468,890	475,585	270,949	204,636	57%	(118,846)	356,739	[4]
Expenditures Total:	468,890	475,585	270,949	204,636	57%	(118,846)	356,739	
Fund: 505 - Cable Access TV Net Results:	-	(6,695)	(138,866)	(523,241)			(0)	
Fund: 525 - Information Systems								
Expense								
18 - Information Systems Total:	879,740	925,797	591,461	334,336	64%	(162,863)	762,934	[5]
461 - Indirect cost allocation total:	(879,740)	(925,797)	-	(925,797)	0%	(162,863)	(762,934)	[5]
Expenditures Total:	-	-	591,461	(591,461)	0	(325,726)	-	
Fund: 525 - Information Systems Net Results:	-	-	591,461	(591,461)	0	(325,726)	-	
Fund: 750 - Recognized Obligation Retirement Fund								
Revenue								
311 - Property Taxes Total:	250,000	250,000	305,458	55,458	122%	-	250,000	
370 - Interest and Investment Income Total:	-	57,900	47,723	(10,177)	82%	-	57,900	
393 - Loan/Bond Proceeds Total:	-	7,650	11,014	3,364	144%	3,364	11,014	[6]
Revenue Total:	250,000	315,550	364,194	48,644	115%	3,364	318,914	
Expenditures								
Department: 46 - Community Development Total:	250,000	250,000	198,565	51,435	79%	-	250,000	
Expenditures Total:	250,000	250,000	198,565	51,435	79%	-	250,000	
Fund: 750 - RORF Net Results:	-	65,550	165,629	(2,791)			68,914	

NOTES:

[1] Budget adjustments based on projected year-end actual.

[2] Budget adjustments based on projected year-end actual and projects deferred due to COVID-19 shelter-in-place order.

[3] Revenue budget adjustments based on projected year-end actual due to COVID-19 shelter-in-place order.

[4] Budget adjustments based on projected year-end actual and projects deferred due to COVID-19 shelter-in-place order.

[5] Budget adjustments based on projected year-end actual and projects deferred due to COVID-19 shelter-in-place order.

[6] Additional loan proceeds 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 City Council did adopt adjustments to the Operations Budget by Resolution number 2020-10 on February 18, 2020; 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 Quarter Financial Review at the regular City Council Meeting held on June 2, 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 2nd day of June 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 2nd day of **June, 2020**.

Heather Iopu, CMC
City Clerk

FY 2019-20 Adjustments

Exhibit 1

General Fund

Revenue	\$736,818
Expenditures	-\$2,231,723

Measure S 2006

Revenue	-\$111,004
Expenditures	\$25,199

Measure S 2014

Revenue	-\$111,004
Expenditures	-\$1,650,252

Gas Tax Fund

Revenue	-\$1,744
Expenditures	-\$62,682

Restricted Real Estate Maintenance Fund

Revenue	\$3,187
Expenditures	-\$12,699

Public Safety Augmentation Fund

Revenue	-\$6,912
Expenditures	-\$11,191

Police Grants Fund

Revenue	-\$16,099
Expenditures	-\$71,702

Traffic Safety Fund

Revenue	-\$2,330
Expenditures	-\$13,432

Supplemental Law Enforcement Svc Fund

Expenditures	-\$72,563
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NPDES Storm Water Fund

Revenue	\$5,530
Expenditures	-\$80,532

Recreation Fund

Revenue	-\$102,913
Expenditures	-\$191,441

Building & Planning Fund

Revenue	-\$237,598
Expenditures	-\$413,020

Refuse Management Fund	
Revenue	\$5,887
Expenditures	-\$33,422

Solid Waste Fund	
Revenue	\$133,776
Expenditures	-\$42,000

Measure C/J Fund	
Revenue	\$5,000
Expenditures	-\$55,582

Housing Fund	
Revenue	-\$25,300
Expenditures	-\$147,931

Lighting & Landscape Fund	
Revenue	-\$3,530
Expenditures	-\$3,315

Sewer Enterprise Fund	
Revenue	\$26,797
Expenditures	-\$2,136,856

Cable Access TV Fund	
Revenue	-\$112,151
Expenditures	-\$118,846

Information Systems Fund	
Expenditure	-\$162,863

Recognized Obligation Retirement Fund	
Revenue	\$3,364
