



AGENDA REPORT

City Council

MEETING DATE: June 19, 2019

PREPARED BY: Tom Gallup, Finance
Manager

DEPT. DIRECTOR: Teresa S. McBroome

DEPARTMENT: Finance

CITY MANAGER: Karen P. Brust

SUBJECT:

Fiscal Year 2018-19 Third Quarter Budget Status Report and Proposed Budget Amendments

RECOMMENDED ACTION:

Staff recommends that City Council take the following actions:

1. Receive and file the Fiscal Year 2018-19 Third Quarter Budget Status Report; and
2. Adopt Resolution No. 2019-55 titled "A Resolution of the City Council of the City of Encinitas Amending the Fiscal Year 2018-19 Budget" (**Attachment 1**)

STRATEGIC PLAN:

This agenda item falls within the Organizational Efficiency and Effectiveness focus area of the Strategic Plan by maintaining the City's financial health.

FISCAL CONSIDERATIONS:

The Finance Department has completed the third quarter review of the FY 2018-19 budget, which includes recommendations for budget appropriations and budget transfers for Council consideration. Proposed third quarter budget amendments for **all funds** will increase estimated revenues by \$750,000 and reduce budgeted expenditures by \$41,130.

The impact of all proposed **General Fund** amendments is an increase of \$750,000 in estimated revenue and an increase of \$100,000 in budgeted expenditures, for a net increase in available fund balance of \$650,000, as shown in Table 6 below. **Attachment 2** provides detailed descriptions of these proposed operating budget amendments.

Proposed third quarter amendments to transfers total \$8 million, as shown in Table 7 below. The General Fund impact is a decrease in capital transfers into the General Fund of \$8 million, for anticipated loan proceeds to fund capital projects that were not necessary due to adjustments in project schedules. Attachment 3 provides a detailed description of this proposed amendment to transfers. Approval of the third quarter operating budget amendments and fund transfer amendments will decrease the General Fund available balance by \$7,350,000.

A summary of previous Council actions and available fund balance is included as **Attachment 4**. The available fund balance in the General Fund as of May 22, 2019 was \$9,881,960, which includes all previous FY 2018-19 General Fund budget amendments approved by the City Council since the adoption of the FY 2018-19 budget. This balance does not include the proposed amendments under consideration.

BACKGROUND:

On June 20, 2018, the City Council adopted Resolution 2018-64, approving the FY 2018-19 Operating Budget with appropriations, and Resolution 2018-69 approving the Capital Improvement Program (CIP) with appropriations.

On November 28, 2018, the City Council received the Report on the Financial Results for Fiscal Year 2017-18 and adopted the ending fund balances for FY 2017-18 as beginning fund balances for FY 2018-19. The beginning fund balance in the General Fund for FY 2018-19 was \$27,293,458, with \$12,334,213 unrestricted and available for appropriation after reserve requirements had been met. The unrestricted General Fund balance was projected to increase by \$1,025,507 in FY 2018-19, leaving \$13,359,720 available for City Council appropriation at the beginning of FY 2018-19.

On January 16, 2019, the City Council received the FY 2018-19 First Quarter Budget Status Report and adopted Resolution 2019-05 amending the FY 2018-19 Operating Budget, resulting in an available fund balance of \$10,363,202.

On April 24, 2019, the City Council received the FY 2018-19 Mid-Year Budget Status Report and adopted Resolution 2019-29 amending the FY 2018-19 Operating Budget, resulting in an available General Fund balance of \$9,881,960. There have been no off-cycle budget appropriations since that date. Adopting the proposed third quarter budget amendments will decrease available fund balance for a fiscal year-to-date total of \$2,531,960, due to the fact that the City did not have to borrow \$8 million in loan proceeds as staff originally estimated in the FY 2018-19 budget.

ANALYSIS:

Schedule C – Detail of General Fund Revenue, Expenditures and Transfers (**Attachment 5**) presents a summary of budget versus actuals for General Fund operating revenues, expenditures and transfers.

General Fund Revenues

Table 1 below provides General Fund revenue totals by adopted budget, amended budget, year-to-date (YTD) actual and proposed third quarter amendments. Through nine months, General Fund revenues are \$47,569,904 which is 63% of the total estimated revenue for the fiscal year.

Table 1

General Fund Revenue Summary (March 31, 2019)						
Description	Adopted Budget 2018-19	Amended Budget 2018-19	Third Qtr. YTD Actual 2018-19	Percent Realized 2018-19	Proposed Budget Amendments	Budget with Proposed Amendments 2018-19
Property Tax	\$ 46,061,136	\$ 46,061,136	\$ 27,197,136	59%	\$ 650,000	\$ 46,711,136
Documentary Transfer Tax	519,777	519,777	368,426	71%	-	519,777
Sales Tax	13,469,197	13,469,197	8,644,049	64%	-	13,469,197
Transient Occupancy Tax	1,862,660	1,862,660	1,554,591	83%	-	1,862,660
Franchise Tax	2,300,275	2,300,275	1,147,534	50%	-	2,300,275
Licenses, Fees and Permits	267,200	267,200	213,592	80%	-	267,200
Intergovernmental Revenue	616,547	616,547	400,915	65%	-	616,547
Charges for Services	7,189,819	7,204,844	5,798,748	80%	100,000	7,304,844
Fines and Penalties	746,653	746,653	547,437	73%	-	746,653
Use of Money and Property	840,268	841,868	1,165,879	138%	-	841,868
Other Revenue	532,560	1,094,935	531,596	49%	-	1,094,935
Revenue Total	\$ 74,406,092	\$ 74,985,092	\$ 47,569,904	63%	\$ 750,000	\$ 75,735,092

Over 85% of General Fund revenue is generated from taxes, with property tax alone accounting for over 60% of total General Fund revenue. A higher percentage of property tax revenue is received in the second half of the fiscal year than in the first half. Receipts for taxes paid for the second installment due in April are not received by the City until the fourth quarter of the fiscal year. Staff is proposing a budget amendment of \$650,000 to reflect higher than anticipated revenue from property taxes.

Similar to property taxes, revenue from franchise taxes is largely collected in the second half of the fiscal year, mostly in the fourth quarter.

Sales tax revenue is expected to slightly exceed projections at year-end. Through nine months, sales tax revenue is at 64% of the projected budget. The advance payment for February was received after March 31, and the advance payment for March and clean-up payment for the first quarter (January through March) was received in late May. These payments for third quarter receipts are estimated to total \$2.1 million.

Staff anticipates recording a payment of approximately \$220,000 in the Intergovernmental Revenue category in June from the cities of Solana Beach and Del Mar for services provided by Encinitas under the Cooperative Agreement for Fire Management Services.

Revenues in the Use of Money and Property category have exceeded projections primarily due to higher than anticipated revenue from pooled investment earnings.

Revenues in the Other Revenue category are lower than projected at this point in the fiscal year because of outstanding reimbursements due for firefighter strike team deployments that have not yet been received from the State of California, but are expected to be recorded by the end of the fiscal year.

Current fiscal year revenues are \$478,652 greater at this point than through the first nine months of last fiscal year. Table 2 below identifies the variances per category:

Table 2

General Fund Revenue Summary (March 31, 2019)						
Description	Third Qtr.		Third Qtr.		\$ Variance	% Variance
	YTD Actual	2017-18	YTD Actual	2018-19		
Property Tax	\$	27,693,609	\$	27,197,136	\$ (496,473)	-1.8%
Documentary Transfer Tax		318,220		368,426	50,206	15.8%
Sales Tax		8,119,321		8,644,049	524,728	6.5%
Transient Occupancy Tax		1,409,480		1,554,591	145,112	10.3%
Franchise Tax		1,135,470		1,147,534	12,063	1.1%
Licenses, Fees and Permits		178,407		213,592	35,185	19.7%
Intergovernmental Revenue		509,703		400,915	(108,788)	-21.3%
Charges for Services		5,582,592		5,798,748	216,156	3.9%
Fines and Penalties		473,247		547,437	74,190	15.7%
Use of Money and Property		1,030,086		1,165,879	135,792	13.2%
Other Revenue		641,116		531,596	(109,520)	-17.1%
Revenue Total	\$	47,091,251	\$	47,569,904	\$ 478,653	1.0%

Property tax revenue is slightly lower through the first nine months than the same period in FY 2017-18. This is the result of a larger number of property owners paying their full assessment prior to December 2017 due to a change in federal tax policy which placed a collective \$10,000 cap on deductions for state, local and property taxes beginning in 2018. Property tax revenue is projected to exceed budget estimates by year-end.

The variance in the Intergovernmental Revenue category is the result of one-time payments totaling \$194,213 from participating agencies made to the City as the lead agency for the Carlsbad Watershed Water Quality Improvement program (project #WB11A) received in FY 2017-18, but not budgeted in FY 2018-19.

Revenue in the Other Revenue category is lower this fiscal year due to strike team reimbursements being processed and received earlier in FY 2017-18 than in the current fiscal year.

General Fund Expenditures

Third quarter General Fund expenditures amount to \$46,790,005, or 69% of the budget, as shown in Table 3 below.

Table 3

General Fund Expenditure Summary by Category (March 31, 2019)						
Description	Adopted	Amended	Third Qtr.	Percent	Proposed	Budget with
	Budget	Budget	YTD Actual	Realized	Budget	Proposed
	2018-19	2018-19	2018-19	2018-19	Amendments	Amendments
Personnel	\$ 33,939,257	\$ 34,241,793	\$ 26,277,768	77%		\$ 34,241,793
Materials & Supplies	1,400,957	1,462,707	794,003	54%	11,150	1,473,857
Contracts & Services	30,065,124	31,017,473	19,329,627	62%	88,850	31,106,323
Internal Cost Allocation	421,753	421,753	316,315	75%		421,753
Capital Outlay	64,230	180,930	72,292	40%		180,930
Debt/Finance	127,025	127,025	-	0%		127,025
Expenditure Total	\$ 66,018,346	\$ 67,451,681	\$ 46,790,005	69%	\$ 100,000	\$ 67,551,681

Expenditures in the personnel category are slightly over budget at third quarter due to full payment of the City's required annual contribution towards the post-employment benefit unfunded liability and a lump sum payment towards the City's unfunded pension liability during the first half of the fiscal year. This category is projected to finish the year under budget due to vacancies throughout the year.

The materials and supplies category is under budget mostly due to lower than anticipated expenditures during the first nine months on:

- Maintenance and repair supplies for streets, beaches and trails. Generally, these supplies are purchased in the spring when weather conditions are better for repairs.
- Park maintenance supplies (required for spring maintenance) that will be purchased in the fourth quarter.
- Equipment and recreation program purchases for Marine Safety and Parks, Recreation and Cultural Arts that occur in the fourth quarter, prior to the summer season.
- Firefighting equipment, uniforms and personal protective equipment that will be purchased in the fourth quarter.
- Postage and office supplies that are centrally purchased for all City departments.
- Furniture and fixtures for the Community Center, which will be purchased in the fourth quarter.

Year-to-date actuals through the third quarter in the contracts and services category are under the revised budget for the current fiscal year mostly due to the following reasons:

- Fewer payments than budgeted for law enforcement services occurring during the first nine months of the fiscal year. As of third quarter, this contract was 67% expended with eight of twelve monthly payments having been made. Monthly payments total approximately \$1.2 million.
- Approximately \$476,000 in administrative fees assessed by the County of San Diego for property tax collection are scheduled to be paid in the fourth quarter of the fiscal year.
- Fewer payments made for landscape maintenance at parks than what was budgeted through the third quarter. This is due to a delay by the contractor in issuing third quarter invoices, which have since been paid in the fourth quarter.
- Fewer repairs made to streets and storm drains.
- Lower than anticipated expenditures for urban forestry maintenance services.
- A reduction in water consumption in the Park Maintenance Division, mostly due to above average precipitation this year.
- Lower than anticipated expenditures for beach maintenance through the first nine months of the fiscal year.

Expenditures for capital outlay are under budget at third quarter. Purchases of a concert grand piano for the Community Center and a pad and lighting system for public art at four locations budgeted in this category are expected to be made during the fourth quarter of the fiscal year.

Expenditures in the debt / finance category are under budget. The debt service payment of \$127,000 for the Next Generation (NextGen) Regional Communications System (RCS) is paid in the fourth quarter.

Table 4 below shows the variances for each General Fund expenditure category compared with YTD expenditures through the third quarter of FY 2017-18.

Table 4

General Fund YTD Expenditures - Variance by Category (Through March 31, 2019)					
Description	Third Qtr. YTD Actual 2017-18	Third Qtr. YTD Actual 2018-19	\$ Variance	% Variance	
Personnel	\$ 24,430,341	\$ 26,277,768	\$ 1,847,427	7.6%	
Materials & Supplies	825,687	794,003	(31,683)	-3.8%	
Contracts & Services	18,487,176	19,329,627	842,451	4.6%	
Internal Cost Allocation	323,260	316,315	(6,945)	-2.1%	
Capital Outlay	110,286	72,292	(37,994)	-34.5%	
Debt/Finance	1,944	-	(1,944)	100.0%	
Expenditure Total	\$ 44,178,695	\$ 46,790,005	\$ 2,611,311	5.9%	

General Fund expenditures (excluding transfers out and capital contributions) through the first nine months of FY 2018-19 are \$2.6 million higher than the same period in FY 2017-18. This overall variance is primarily the result of increased expenditures of approximately \$1.8 million in the personnel category and \$842,000 in the contracts and services category. Although year-to-date expenditures are higher overall than last fiscal year, all categories are projected to be within budget for the current fiscal year.

The variance in personnel expenditures is due to:

- Budgeted salary increases for employees in FY 2018-19, which were approved by the City Council in 2015 and identified in the executed Memorandum of Understanding (MOU) with the Service Employees International Union (SEIU), and in a separate resolution for unrepresented employees.
- Higher unfunded pension liability payments to CalPERS.
- Increased expenditures for Other Post-Employment Benefits (OPEB), primarily retiree health benefits provided to firefighters hired before March 1995.
- Positions that were vacant during the first nine months of FY 2017-18, and are now filled in the current fiscal year.

The overall variance in the contracts and services category from FY 2017-18 is mostly the result of increased budgeted expenditures for the following:

- Contracted law enforcement services with the Sheriff's Department.
- A one-time special assessment by North County Dispatch JPA for the City's share of the JPA's unfunded accrued pension liability.
- Landscape and tree maintenance contracts in the Street and Park Maintenance Divisions.

This category is under budget through the third quarter of FY 2018-19 and is projected to be within budget by the end of the year.

General Fund Transfers

Transfers involve moving budgeted appropriations between funds. Staff is proposing an adjustment to transfers into the General Fund. The FY 2018-19 operating budget assumed a transfer of \$8 million in loan proceeds to fund capital projects that were not borrowed due to adjustments in project schedules. Table 5 below provides a summary of General Fund transfers through the third quarter.

Table 5

General Fund Transfers Summary (March 31, 2019)						
Description	Adopted Budget 2018-19	Amended Budget 2018-19	Third Qtr. YTD Actual 2018-19	Percent Realized 2018-19	Proposed Budget Amendments	Revised Projections 2018-19
Transfers In	\$ 9,214,191	\$ 9,301,275	\$ 910,643	10%	\$ (8,000,000)	\$ 1,301,275
Transfers Out	(16,576,431)	(17,296,931)	(16,520,547)	96%	-	(17,296,931)
Transfers Total	\$ (7,362,240)	\$ (7,995,656)	\$ (15,609,903)	195%	\$ (8,000,000)	\$ (15,995,656)

Proposed Budget Amendments (Attachment 2)

Detailed explanations for each proposed budget amendment (arranged by Department, Division and Fund) are included in Attachment 2. Table 6 below provides a summary of all the proposed operating budget amendments by fund, with additional detail provided in Attachment 2:

Table 6

Third Quarter Operating Budget Amendment Summary - All Funds			
Description	Revenue Increase (Decrease)	Expenditure Increase (Decrease)	Fund Balance Increase (Decrease)
General Fund (101)	\$ 750,000	\$ 100,000	\$ 650,000
CSD Capital Replacement Fund (512)	-	(141,130)	141,130
Operating Budget Amendment Total	\$ 750,000	\$ (41,130)	\$ 791,130

Proposed Adjustments to Transfers between Funds (Attachment 3)

In addition to the third quarter appropriations, Staff is requesting an adjustment to transfers, which requires City Council approval. The proposed adjustment is listed in Table 7 below and detailed in Attachment 3.

Table 7

Fund Transfer Amendments - Third Quarter		
Fund	Transfer In Increase (Decrease)	Transfer Out Increase (Decrease)
General Fund (101)	\$ (8,000,000)	\$ -
Fund Transfer Amendments Total	\$ (8,000,000)	\$ -

ENVIRONMENTAL CONSIDERATIONS:

The action being considered by the City Council is exempt from the California Environmental Quality Act (CEQA) because it is not a “project” under Section 15378(b)(5) of CEQA Guidelines. The action involves an organizational or administrative activity of government that will not result in the direct or indirect physical change in the environment. This item does not relate to the City’s Climate Action Plan.

ATTACHMENTS:

1. Resolution No. 2019-55 titled "A Resolution of the City Council of the City of Encinitas Amending the Fiscal Year 2018-19 Budget"
2. FY 2018-19 Proposed Operating Budget Amendments – Third Quarter
3. FY 2018-19 Proposed Fund Transfer Amendments – Third Quarter
4. FY 2018-19 Summary of Budgetary Fund Balance
5. Schedule C: General Fund Revenues, Expenditures and Transfers Detail

RESOLUTION NO. 2019-55

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ENCINITAS
AMENDING THE FISCAL YEAR 2018-19 BUDGET**

WHEREAS, on June 20, 2018 the City of Encinitas City Council adopted Resolution Numbers 2018-64 and 2018-69 appropriating the budget for Fiscal Year 2018-19;

WHEREAS, changes in anticipated revenues and/or expenditures of the City of Encinitas necessitates a revision of the appropriations for Fiscal Year 2018-19;

WHEREAS, budgeted expenditures do not exceed anticipated revenue and available fund balance; and

WHEREAS, the City Council has reviewed the proposed Fiscal Year 2018-19 budget amendments.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED that the City Council of the City of Encinitas does, hereby, adopt the amendments for Fiscal Year 2018-19 as shown in Exhibit A to this Resolution.

PASSED AND ADOPTED this 19th day of June 2019, by the following vote, to wit:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Catherine S. Blakespear, Mayor

ATTEST:

Kathy Hollywood, City Clerk

#	Fund Name	Fund	Organization Code	Object Code	Project No.	Description	Revenue / Transfer In Increase (Decrease)	Expenditure / Transfer Out Increase (Decrease)
1	GENFUND	101	00000	311.1		Increase revenue budget for secured property tax to reflect actual receipts.	528,488.00	
2	GENFUND	101	00000	311.5		Increase revenue budget for property tax in lieu of the vehicle license fee to reflect actual amount received.	121,512.00	
3	GENFUND	101	20310	468.5		Budget adjustment to correct an entry error that removed budget from the Materials and Supplies category by transferring the amount from the Contracts and Services category.		11,150.00
4	GENFUND	101	20310	431.1		Budget adjustment to correct an entry error that removed budget from the Materials and Supplies category by transferring the amount from the Contracts and Services category.		(11,150.00)
5	GENFUND	101	51440	343.1		Increase budget for revenue collected from building inspection fees.	100,000.00	
6	GENFUND	101	51440	432.1		Increase expenditure budget for contractual building inspection services.		100,000.00
7	GENFUND	101	00000	398.2		Reduce transfer into the General Fund for anticipated loan proceeds to fund capital projects.	(8,000,000.00)	
8	CSDREPL	512	96662	590	CC14B	Close Coast Boulevard Pump Station project (CC14B) and return remaining budget and funding to the Cardiff Sanitary Division Capital Replacement Fund (512).		(141,130.08)
Total All Funds							<u>(7,250,000.00)</u>	<u>(41,130.08)</u>

FY 2018-19 Proposed Operating Budget Amendments - Third Quarter

Description	Department (Division)	Revenue Increase (Decrease)	Expenditure Increase (Decrease)	Fund Balance Increase (Decrease)
-------------	--------------------------	-----------------------------------	---------------------------------------	--

General Fund (101)

As of June 11, 2019, revenue collected from secured property tax assessments and property tax in lieu of the vehicle license fee has exceeded the original budget estimate. Staff is proposing a budget adjustment to reflect actual receipts.	Finance	\$ 650,000		\$ 650,000
--	---------	------------	--	------------

Staff is requesting a budget adjustment to correct an entry error that removed budget from the Materials and Supplies category in the Information Technology Division by transferring the amount from the Contracts and Services category. There is no net fiscal impact for this proposed adjustment.	City Manager (Information Technology)		\$ 11,500	\$ (11,500)
			\$ (11,500)	\$ 11,500

Building Inspection activity is projected to be higher than anticipated for the year. The fees taken in for the Building Inspections are a pass-through and are in-turn used to pay for the performance of the Building Inspections themselves. Originally, it was anticipated that the inspections would total \$1,800,000 for the year. It is anticipated that the activity will be closer to \$1,900,000 for the year. This request is a change to both the revenue and the expenditure budgets and will result in a net zero fiscal impact to the General Fund.	Development Services (Building and Code Enforcement)	\$ 100,000	\$ 100,000	\$ -
---	---	------------	------------	------

Total General Fund (101) **\$ 750,000 \$ 100,000 \$ 650,000**

CSD Capital Replacement Fund (512)

Close Coast Boulevard Pump Station project (CC14B) and return remaining budget and funding to the Cardiff Sanitary Division Capital Replacement Fund (512). The project was completed in December 2017. The City Council authorized the filing of the Notice of Completion on January 24, 2018.			\$ (141,130)	\$ 141,130
---	--	--	--------------	------------

Total CSD Capital Replacement Fund (512) **\$ - \$ 141,130**

Total All Funds **\$ 750,000 \$ (41,130) \$ 791,130**

FY 2018-19 Proposed Fund Transfer Amendments - Third Quarter			
Description	Department	Transfer In Increase (Decrease)	Transfer Out Increase (Decrease)

General Fund (101)

The FY 2018-19 operating budget assumed a transfer of \$8 million in loan proceeds to fund capital projects that did not occur due to adjustments in project schedules that delayed project expenditures. Staff is proposing reducing the budget to reflect actual receipts.	Finance	\$ (8,000,000)	
--	---------	----------------	--

Total Transfers **\$ (8,000,000) \$ -**

City of Encinitas
 Summary of Budgetary Fund Balance
 FY 2018-2019

FY 2018-19 Council Action

Description	Meeting Date	Resolution #	Increase (Decrease) to Fund Balance	Available Fund Balance
General Fund (101)				
Beginning Fund Balance, 7/1/18				27,293,458
Less: Contingency Reserve				(13,203,669)
Budget Stabilization Reserve				(1,488,122)
Non-spendable Reserve				(267,454)
CIP Carryover Reserve				-
Available Beginning Fund Balance, 7/1/18				12,334,213
FY 2018-19 Second Year Revise Adopted	6/20/18	2018-64 & 2018-69	1,025,507	13,359,720
FY 2018-19 Budget Adjustments by Council:				
1. Encinitas Rail Corridor "Cross Connect" Implementation Plan	8/8/18	2018-73	(90,000)	13,269,720
2. Continuing Appropriations	8/22/18	2018-74	(529,715)	12,740,005
3. Pilot Program - Leucadia Fire EMS Unit	8/22/18	2018-78	(513,231)	12,226,774
4. Santa Fe Drive Corridor Improvements Project - Caltrans ATP Grant*	8/22/18	2018-80	(88,500)	12,138,274
5. Host Compliance Contract for Short-Term Vacation Rental Monitoring	8/22/18	2018-82	(37,575)	12,100,699
6. Shared Legal Fees with Habitat for Humanity (Ground Lease Agreements)	10/24/18	2018-86	(10,000)	12,090,699
7. Inclusionary Ordinance Funding	10/24/18	2018-90	(106,000)	11,984,699
8. Inspection services contract	11/28/18	2018-92	(375,247)	11,609,452
9. Lump sum payment to CalPERS to reduce unfunded pension liability	11/28/18	2018-95	(500,000)	11,109,452
10. Fund balance transfer to Open Space Acquisition Fund 235	11/28/18	2018-95	(500,000)	10,609,452
11. Amendment No. 2 to City Manager's Employment Agreement	11/28/18	2018-100	(27,283)	10,582,169
12. Personnel changes	11/28/18	2018-101	(32,433)	10,549,736
13. North Coast Highway 101 Interim Measures and Improvements	1/9/19	2019-08	(232,500)	10,317,236
14. First quarter budget amendments	1/16/19	2019-05	45,966	10,363,202
15. NCTD Temporary Parking Improvements	1/23/19	2019-09	(232,000)	10,131,202
16. Community Choice Energy Feasibility Study Contract Amendment	2/20/19	2019-17	(60,000)	10,071,202
17. GO by BIKE mini-grant agreement	3/13/19	2019-22	-	10,071,202
18. Community Choice Energy Feasibility Study	4/17/19	2019-26	(33,000)	10,038,202
19. Mid-year budget amendments	4/24/19	2019-29	(156,242)	9,881,960
20. <i>Third quarter budget amendments (pending)</i>	6/19/19	2019-55	(7,350,000)	2,531,960
Projected Available Fund Balance 6/30/2019			(9,802,253)	2,531,960

Schedule C: General Fund Revenue, Expenditures and Transfers Detail

	FY 2018-19 Adopted Budget 6/20/18	FY 2018-19 Budget Amendment	FY 2018-19 Amended Budget	FY 2018-19 Actual Amounts	FY 2018-19 Budget \$ Variance Over/(Under) YTD	FY 2018-19 Budget % YTD
REVENUE						
TAX REVENUE						
1 PROPERTY TAXES	\$ 46,061,136	\$ -	\$ 46,061,136	\$ 27,197,136	\$ (18,864,000)	59.0%
2 DOCUMENTARY TRANSFER TAXES	519,777	-	519,777	368,426	(151,351)	70.9%
3 SALES TAXES	13,469,197	-	13,469,197	8,644,049	(4,825,148)	64.2%
4 TRANSIENT OCCUPANCY TAX	1,862,660	-	1,862,660	1,554,591	(308,069)	83.5%
5 FRANCHISE FEES	2,300,275	-	2,300,275	1,147,534	(1,152,741)	49.9%
6 TAX REVENUE TOTAL	64,213,045	-	64,213,045	38,911,738	(25,301,307)	60.6%
OTHER REVENUE						
7 LICENSES AND PERMITS	267,200	-	267,200	213,592	(53,608)	79.9%
8 INTERGOVERNMENTAL REVENUE	616,547	-	616,547	400,915	(215,632)	65.0%
9 CHARGES FOR SERVICES	7,189,819	15,025	7,204,844	5,798,748	(1,406,096)	80.5%
10 FINES AND PENALTIES	746,653	-	746,653	547,437	(199,216)	73.3%
11 USE OF MONEY	840,268	1,600	841,868	1,165,879	324,011	138.5%
12 OTHER REVENUE	532,560	562,375	1,094,935	531,596	(563,339)	48.6%
13 OTHER REVENUE TOTAL	10,193,047	579,000	10,772,047	8,658,167	(2,113,880)	80.4%
14 REVENUE TOTAL	74,406,092	579,000	74,985,092	47,569,905	(27,415,188)	63.4%
EXPENDITURES						
GENERAL GOVERNMENT						
15 CITY COUNCIL - ADMINISTRATION	477,401	-	477,401	288,416	(188,985)	60.4%
16 CITY COUNCIL - CITY ATTORNEY	406,500	10,000	416,500	255,536	(160,964)	61.4%
17 CITY MANAGER - ADMINISTRATION	1,074,346	5,000	1,079,346	648,396	(430,950)	60.1%
18 CITY MANAGER - ECONOMIC DEV	108,500	-	108,500	56,811	(51,689)	52.4%
19 CITY MANAGER - ENVIRONMENTAL SVC	154,082	-	154,082	102,671	(51,411)	66.6%
20 CITY MANAGER - HUMAN RESOURCES	842,731	14,500	857,231	570,676	(286,555)	66.6%
21 CITY MANAGER- IT OPERATIONS	1,236,574	26,254	1,262,828	740,469	(522,359)	58.6%
22 CITY MANAGER - IT APPLICATIONS	1,255,258	(41,378)	1,213,880	914,509	(299,371)	75.3%
23 CITY CLERK - ADMINISTRATION	429,868	-	429,868	305,438	(124,430)	71.1%
24 CITY CLERK - ELECTIONS	58,100	-	58,100	42,180	(15,920)	72.6%
25 FINANCE - ADMINISTRATION	1,814,427	66,095	1,880,522	1,315,431	(565,091)	70.0%
26 GENERAL GOVERNMENT TOTAL	7,857,787	80,471	7,938,258	5,240,531	(2,697,727)	66.0%
DEVELOPMENT SERVICES						
27 DEV SVC-DIRECTOR	342,467	-	342,467	248,563	(93,904)	72.6%
28 DEV SVC-PLAN-ADMIN SVCS	412,477	-	412,477	289,016	(123,461)	70.1%
29 DEV SVC-PLAN-LAND DEVELOPMENT	2,446,712	71,430	2,518,142	1,716,271	(801,871)	68.2%
30 DEV SVC-PLAN-REGULATORY PERMIT	149,388	-	149,388	94,643	(54,745)	63.4%
31 DEV SVC-PLAN-APPLICANT DEPOSIT	10,000	-	10,000	2,475	(7,525)	24.8%
32 DEV SVC-PLAN-ADV PLANNING-HSG	586,217	-	586,217	406,286	(179,931)	69.3%
33 DEV SVC-PLAN-BUILDING & CODE	2,470,830	(109,700)	2,361,130	1,578,254	(782,876)	66.8%
34 DEV SVC-PLAN-PARKING CITATION	113,500	-	113,500	47,281	(66,219)	41.7%
35 DVC SVC-ENG-CITY ENGINEER	1,083,809	149,279	1,233,088	663,439	(569,649)	53.8%
36 DEV SVC-ENG-TRAFFIC ENGINEERING	701,925	-	701,925	418,478	(283,447)	59.6%
37 DEV SVC-ENG-STORMWATER PROG	777,581	-	777,581	434,540	(343,041)	55.9%
38 DEV SVC-ENG-INSPECTIONS	891,245	375,247	1,266,492	732,343	(534,149)	57.8%
39 DEV SVC-ENG-ENVIRONMENTAL	17,340	-	17,340	392	(16,948)	2.3%
40 DEVELOPMENT SERVICES TOTAL	10,003,491	486,256	10,489,747	6,631,981	(3,857,765)	63.2%

Schedule C: General Fund Revenue, Expenditures and Transfers Detail

	FY 2018-19 Adopted Budget 6/20/18	FY 2018-19 Budget Amendment	FY 2018-19 Amended Budget	FY 2018-19 Actual Amounts	FY 2018-19 Budget \$ Variance Over/(Under) YTD	FY 2018-19 Budget % YTD
PUBLIC SAFETY						
41 PUBLIC SAFETY-LAW ENFORCEMENT	15,167,052	-	15,167,052	9,967,892	(5,199,160)	65.7%
42 PUBLIC SAFETY - FIRE ADMIN	544,110	-	544,110	385,856	(158,254)	70.9%
43 PUBLIC SAFETY-FIRE OPERATIONS	13,046,149	1,053,010	14,099,159	10,299,779	(3,799,380)	73.1%
44 PUBLIC SAFETY-LOSS PREVENTION	650,261	9,000	659,261	468,451	(190,810)	71.1%
45 PUBLIC SAFETY - DISASTER PREP	165,421	-	165,421	138,704	(26,717)	83.8%
46 PUBLIC SAFETY - MARINE SAFETY	1,246,557	47,748	1,294,305	921,467	(372,838)	71.2%
47 PUBLIC SAFETY - JR LIFEGUARDS	237,025	9,617	246,642	134,970	(111,672)	54.7%
48 PUBLIC SAFETY TOTAL	31,056,575	1,119,375	32,175,950	22,317,119	(9,858,831)	69.4%
PUBLIC WORKS						
49 PUBLIC WORKS - ADMINISTRATION	310,054	111,563	421,617	275,026	(146,591)	65.2%
50 PUBLIC WORKS - STREET MAINT	2,959,908	107,413	3,067,321	1,767,773	(1,299,548)	57.6%
51 PUBLIC WORKS-FAC MAINT CVC CTR	427,514	-	427,514	321,489	(106,025)	75.2%
52 PUBLIC WORKS-FAC MAINT FIRE ST	296,912	920	297,832	191,519	(106,313)	64.3%
53 PUBLIC WORKS-FAC MAINT PW YRD	234,429	(44,699)	189,730	135,503	(54,227)	71.4%
54 PUBLIC WORKS-FAC MAINT LIBRARY	353,028	(44,699)	308,329	237,825	(70,504)	77.1%
55 PUBLIC WORKS-STORM WATER MAINT	686,147	117,454	803,601	568,333	(235,268)	70.7%
56 PUBLIC WORKS-STORM WATER FLOOD	157,519	-	157,519	58,074	(99,445)	
57 PUBLIC WORKS TOTAL	5,425,511	247,952	5,673,463	3,555,542	(2,117,921)	62.7%
PARKS, RECREATION & CULTURAL ARTS						
57 PARKS REC - ADMINISTRATION	1,122,510	-	1,122,510	819,255	(303,255)	73.0%
58 PARKS REC - PARK MAINTENANCE	2,378,273	9,000	2,387,273	1,382,206	(1,005,067)	57.9%
59 PARKS REC - BEACH MAINTENANCE	581,847	-	581,847	287,556	(294,291)	49.4%
60 PARKS REC - TRAIL MAINTENANCE	179,615	37,800	217,415	87,630	(129,785)	40.3%
61 PARKS REC-RECREATION PROGRAMS	535,713	-	535,713	383,975	(151,738)	71.7%
62 PARKS REC - COMM CENTER OPER	959,409	5,905	965,314	566,451	(398,863)	58.7%
63 PARKS REC - COMM CENTER PROGRAMS	388,823	-	388,823	197,594	(191,229)	50.8%
64 PARKS REC - COMM CENTER RENTALS	95,775	-	95,775	70,305	(25,470)	73.4%
65 PARKS REC - SENIOR CENTER	439,378	(5,905)	433,473	299,792	(133,681)	69.2%
66 PARKS REC - REC FACILITY PROGRAMS	601,332	8,000	609,332	439,574	(169,758)	72.1%
67 PARKS REC - CULTURAL ARTS	268,238	64,600	332,838	163,823	(169,015)	49.2%
68 PARKS, REC & CULTURAL ARTS TOTAL	7,550,913	119,400	7,670,313	4,698,160	(2,972,153)	61.3%
NON-DEPARTMENTAL						
69 NON DEPT-CENTRAL PURCHASES	123,914	-	123,914	60,530	(63,384)	48.8%
70 NON DEPT-SHARED EXPENSES	4,000,155	-	4,000,155	4,286,140	285,985	107.1%
71 NON-DEPARTMENTAL TOTAL	4,124,069	-	4,124,069	4,346,670	222,601	105.4%
72 EXPENDITURES TOTAL	66,018,346	2,053,454	68,071,800	46,790,004	(21,281,796)	68.7%
73 EXCESS OF REVENUE OVER EXPENDITURES	8,387,746	(1,474,454)	6,913,292	779,901	(6,133,391)	11.3%
TRANSFERS						
74 TRANSFERS IN	9,214,191	87,084	9,301,275	910,643	(8,390,632)	9.8%
75 TRANSFERS OUT	(16,576,431)	(720,500)	(17,296,931)	(16,520,547)	776,384	95.5%
78 TRANSFER TOTAL	(7,362,240)	(633,416)	(7,995,656)	(15,609,903)	(7,614,248)	195.2%
79 NET INCREASE (DECREASE) TO FUND BALANCE	\$ 1,025,506	\$ (2,107,870)	\$ (1,082,364)	\$ (14,830,002)	\$ (13,747,638)	1370.1%