



STAFF REPORT

TO: Mayor and Members of the City Council
 FROM: Pak Lin, Administrative Services Director
 VIA: Brian Dossey, City Manager
 MEETING DATE: March 10, 2021
 SUBJECT: FY 2020-21 Mid-Year Financial Update & Budget Amendment

RECOMMENDATION

Staff recommends that the City Council make/adopt the following:

MOTION ACCEPTING THE FISCAL YEAR 2020-21 MID-YEAR FINANCIAL REPORT THROUGH DECEMBER 31, 2020 AND AUTHORIZING A COPY TO BE POSTED ON THE TOWN'S WEBSITE;

AND

RESOLUTION APPROPRIATING FUNDS AND AMENDING BUDGET FOR FISCAL YEAR 2020-21 TO INCREASE GENERAL FUND APPROPRIATION BY \$158,000 AND CAPITAL PROJECT FUND BY \$225,000 AND USE \$140,000 OF UNASSIGNED CAPITAL RESERVE FUND.

EXECUTIVE SUMMARY

Mid-year financial reports serve as a communication tool on the financial health of the Town and offers early warnings of potential financial concerns. Especially during the COVID-19 pandemic, it is essential to understand whether the Town operates within its revenue constraints and whether further spending cuts are needed because of the revenue constraints.

In reviewing the Town's finances through December 31, 2020, the General Fund revenues are trending to meet the FY 2020-21 budget. The FY 2020-21 budget accounts for the financial impact of the COVID-19 financial crisis, including \$1.0 million reduction in sales tax revenues and \$3.1 million in cardroom tax compared to prior fiscal years.

In response, the Town deferred spending and reduced contributions to combat future liabilities. These measures are temporary fixes and may result in increased costs in the future. But as of December 31, 2020, the Town will be able to stay within its operating budget as approved by the City Council on October 28, 2020.

With that said, there are five budget amendments being proposed – two of the items were discussed during the October 28, 2020 City Council meeting. The remaining three items are related to capital projects that are time sensitive. The items are (1) increase the accrued leave

payout budget to \$138,000, (2) increase HR software budget by \$20,000 for wellness app, (3) add the following three projects to the FY 2020-21 Capital Program:

- F Street Retaining Wall - \$25,000
- Housing Element Update - \$100,000 (\$85,000 grant funded)
- Zoning Code Update - \$100,000.

FISCAL IMPACT

Increase capital project budget by \$225,000 for F Street Retaining Wall, Housing Element Update, and Zoning Code Update projects and utilize \$140,000 of Capital Reserve Fund (31). Increase budget for Accrued Leave Payout Reserve (Fund 12) by \$138,000. Increase HR software budget by \$20,000 for wellness app.

BACKGROUND

In response to the COVID-19 pandemic, the Town rolled over the FY 2019-20 Operating Budget to FY 2020-21 and ratified the FY 2020-21 portion of the 2019-2024 Five-Year Capital Program. This allowed the Town to shift its focus from budget development to pandemic response.

In May 2020, the City Council reviewed the impact of the COVID-19 financial crisis on the Town's financial health. On May 27, 2020, the City Council approved the use of unassigned general fund reserves to bridge the operating deficit in FY 2019-20 and FY 2020-21, up to \$2.5 million in FY 2019-20 and up to \$2.2 million in FY 2020-21.

On October 28, 2020, the City Council approved an amendment to the entire FY 2020-21 to reflect the Town's financial condition based on seven months of data. Below is the final approved budget.

Town-wide Financial	General Fund	Special Revenues Funds	Debt Service Funds	Capital Funds	Vehicle Replacement Fund	Enterprise Funds	Total
Revenues by Categories							
Sales tax	10,432,019	-	-	-	-	-	10,432,019
Cardroom tax	1,109,236	-	-	-	-	-	1,109,236
Property and other taxes	729,229	-	-	-	-	-	729,229
Licenses and permits	156,357	-	-	-	-	-	156,357
Fines and forfeitures	86,888	-	-	-	-	-	86,888
Charges for services	153,935	-	-	-	-	892,885	1,046,820
Revenues from other agencies	146,168	267,861	-	825,000	-	-	1,239,030
Use of money and property	373,091	51,070	64	-	-	185,805	610,030
Other revenues	21,451	-	-	1,656	-	-	23,107
Total Revenues	13,208,374	318,931	64	826,656	-	1,078,690	15,432,716
Expenditures by Department							
General Government	3,921,822	-	297,218	-	-	-	4,219,040
Public Safety	7,446,489	208,683	-	-	-	-	7,655,172
Planning, Building & Engineering	2,103,875	14,340	-	-	-	1,044,186	3,162,401
Recreation	714,354	-	-	-	-	-	714,354
Facilities	471,186	-	-	-	-	75,822	547,008
Capital	-	-	-	3,042,788	20,000	-	3,062,788
Total Expenditures	14,657,726	223,023	297,218	3,042,788	20,000	1,120,007	19,360,763
Operating Surplus / (Deficit)	(1,449,352)	95,908	(297,154)	(2,216,132)	(20,000)	(41,317)	(3,928,047)
Transfers In/(Out)							
General Fund Transfers	(748,670)	-	297,369	300,000	-	151,301	-
Net Transfers Out/(In)	(748,670)	-	297,369	300,000	-	151,301	-
Change in Fund Balance	(2,198,022)	95,908	215	(1,916,132)	(20,000)	109,984	(3,928,047)

ANALYSIS

As of December 31, 2020, the Town is on track to meet its revenue projection and to stay within its expenditure budget.

GENERAL FUND:

TABLE 1: GENERAL FUND BUDGET TO ACTUAL THRU DEC 2020						
GENERAL FUND (IN THOUSANDS)	2019-20 Actuals			2020-21 Budget to Actuals		
	Thru 6/30/20	Thru 12/31/19	% of Actual	Budget	Thru 12/31/20	% of Budget
REVENUES:						
SALES TAX	11,400	3,874	34%	10,432	4,454	43%
CARDROOM TAX	4,264	1,914	45%	1,109	612	55%
PROPERTY AND OTHER TAXES	752	341	45%	729	343	47%
USE OF MONEY AND PROPERTY	610	183	30%	373	115	31%
OTHER REVENUES	710	278	39%	390	217	56%
REVENUES TOTAL	17,736	6,591	37%	13,033	5,741	44%

Through December 31, 2020, the Town received 44% of its projected general fund revenues and is consistent when compared to the same period in the prior year. The FY 2020-21 Budget accounts for the reduced sales and cardroom tax revenues due to the COVID-19 financial crisis.

TABLE 2: GENERAL FUND BUDGET TO ACTUAL THRU DEC 2020						
GENERAL FUND (IN THOUSANDS)	2019-20 Actuals			2020-21 Budget to Actuals		
	Thru 6/30/20	Thru 12/31/19	% of Actual	Budget	Thru 12/31/20	% of Budget
EXPENDITURES (BY CATEGORIES):						
SALARY, WAGES, & BENEFITS	11,044	5,728	52%	9,874	5,132	52%
PROFESSIONAL & CONTRACT SERVICES	3,049	1,100	36%	2,531	912	36%
SUPPLIES & SERVICES	1,373	554	40%	931	426	46%
FACILITY OPERATIONS	721	236	33%	471	171	36%
INSURANCE (LIABILITY / PROPERTY)	741	623	84%	730	669	92%
CAPITAL OUTLAY	43	6	14%	1	1	180%
EXPENDITURES TOTAL	16,972	8,247	49%	14,537	7,311	50%

General Fund expenditures are also trending similar to the same period in the prior fiscal year. Salary, Wages, & Benefits would trend higher in the first six months because the Town paid the unfunded pension liabilities in July for the entire fiscal year. Professional & Contract Services tend to have a one to two months delay due to delayed billing from consultants. Insurance premiums are paid in the beginning of the year.

CAPITAL PROGRAM:

The Town’s **Capital Program** is the other major fund(s). Of the 15 projects listed below, six projects were deferred due to the COVID-19 financial crisis, three projects were added due to urgency, and four active projects are scheduled to be completed in 2021.

TABLE 3: CAPITAL PROGRAM SUMMARY				
BUDGET TO ACTUAL THROUGH December 2020	STATUS @ 6/30/2020	2020-21 Amended Budget	Actuals Through Dec 2020	% of Annual Budget
ANNUAL ROADWAY REHAB & PREVENTION (906)	Deferred	-	-	n/a
AUTO/FLEET REPLACEMENT (987)	Ongoing	20,000	19,973	100%
CLIMATE ACTION PLAN (994)	Active	9,609	9,167	95%
COLMA CREEK CHANNEL REPAIRS (934)	Deferred	-	-	n/a
EL CAMINO REAL BICYCLE & PEDESTRIAN (914)	Active	52,019	36,259	70%
FINANCIAL SOFTWARE REPLACEMENT (965)	Deferred	-	-	n/a
GENERAL PLAN UPDATE (991)	Active	271,644	99,509	37%
LAWNDALE & ECR LANDSCAPE & MEDIAN (956)	Deferred	-	-	n/a
MISSION ROAD IMPROVEMENTS (903)	Active	2,419,517	1,475,997	61%
RECREATION OPS AND FAC MASTER PLAN (995)	Deferred	-	-	n/a
STORM DRAIN SYSTEM ASSESSMENT (972)	Deferred	-	-	n/a
TOWN'S IT INFRASTRUCTURE UPGRADES (986)	Ongoing	50,000	6,180	12%
HOUSING ELEMENT UPDATE (TBD)	New	100,000	-	0%
ZONING CODE UPDATE (TBD)	New	100,000	-	0%
F STREET RETAINING WALL (TBD)	New	25,000	-	0%
CAPITAL PROGRAM TOTAL		3,047,789	1,647,085	54%

BUDGET AMENDMENT:

Overall, the City Council approved budget in October 2020 is sufficient for the fiscal year. The items below are to enhance the Town’s services.

- Increase General Fund (11&12) operating budget by \$150,000:
 - \$20,000 in HR software budget for the acquisition of Cordico app and to enhance Human Resources digital support.
 - \$138,000 in the leave payout budget (Fund 12) to utilize the Accrued Leave Payout Reserve as intended.
- Add three Capital Projects (31) and increase budget by \$225,000:
 - \$100,000 for Housing Element Update, with \$85,000 grant funded and remaining \$15,000 funded by capital reserve. This project is the next part of the General Plan Update. The plan must be completed and certified by the State by January 2023.
 - \$100,000 for Zoning Code Update. This project is also the next phase of the General Plan Update. Work on this project is expected to begin in early 2022.
 - \$25,000 for the repairs to the F Street Retaining Wall. The retaining wall has deteriorated and is in need of repair. The \$25,000 budget is for the assessment and design of the wall restoration. The construction costs for the repairs will be presented to the City Council after the design phase is completed.

GENERAL FUND RESERVES:

General Fund unassigned reserves are at \$8.0 million as of December 31, 2020. The table below summarizes the various General Fund reserves for FY 2018-19, FY 2019-20 and at the midpoint for FY 2020-21.

TABLE 4: GENERAL FUND RESERVES HISTORY			
GENERAL FUND RESERVE	Actual @ 6/30/2019	Actual @ 6/30/2020	Actual @ 12/31/2020
COMMITTED RESERVES (12)			
BUDGET STABILIZATION	12,000,000	12,000,000	12,000,000
DEBT REDUCTION	600,000	600,000	600,000
ACCRUED LEAVE PAYOUT	650,000	715,000	540,670
COMMITTED RESERVES TOTAL	13,250,000	13,315,000	13,140,670
ASSIGNED RESERVES (11)			
LITIGATION	100,000	100,000	100,000
INSURANCE	100,000	100,000	100,000
DISASTER RESPONSE & RECOVERY	750,000	750,000	750,000
ASSIGNED RESERVES TOTAL	950,000	950,000	950,000
UNASSIGNED RESERVE (11)	10,982,278	9,568,432	7,959,222
TOTAL GENERAL FUND RESERVE	25,182,278	23,833,432	22,049,892

A summary of the reserve balance for all funds can be found in Attachment A.

Reasons For the Recommended Action/Findings

Acceptance of the report provides disclosure of current year revenue and expenditure trends.

Council Adopted Values

Periodic review of the Town's financial condition aligns with the City Council adopted *responsibility* value. It exemplifies financial accountability and ensures reasonable use of public funds. Additionally, publishing the accepted report on the Town's website promotes meaningful public involvement and thereby aligns with the City Council adopted *fairness* value.

CONCLUSION

Staff is requesting that the City Council:

- receive and file the report, and direct Staff to post a copy to the Town website, and
- adopt a resolution

ATTACHMENTS

- A. Resolution
- B. 2020-21 Mid-Year Financial Report



RESOLUTION NO. 2021-__
OF THE CITY COUNCIL OF THE TOWN OF COLMA

**RESOLUTION APPROPRIATING FUNDS AND AMENDING BUDGET FOR FISCAL YEAR
 2020-2021 TO INCREASE GENERAL FUND APPROPRIATION BY \$158,000 AND
 CAPITAL PROJECT FUND BY \$225,000 AND USE \$140,000 OF UNASSIGNED CAPITAL
 RESERVE FUND**

The City Council of the Town of Colma does hereby resolve:

1. Background

- (a) On March 18, 2020 by Resolution 2020-10, the City Council adopted the FY 2020-21 Budget as a roll over budget from FY 2019-20 based on the COVID-19 pandemic, which included \$21.0 million in total expenditures.
- (b) On May 27, 2020, by Resolution 2020-22, the City Council approved the use of unassigned General Fund reserves to bridge the operating deficit in FY 2019-20 and FY 2020-21, up to \$2.5 million in FY 2019-20 and up to \$2.2 million in FY 2020-21.
- (c) On October 28, 2020, by Resolution 2020-46, the City Council approved an amendment to the entire FY 2020-21 to reflect the Town's financial condition based on seven months of data, which included \$19.4 million in total expenditures.
- (d) The City Manager recommends that the FY 2020-21 Budget be further amended by appropriating funds and transferring funds as described herein.

2. Finding

The City Council finds that the total expenditures in the 2020-21 Budget, after the proposed amendment and previously approved amendments, will be \$19.7 million. This amount does not exceed the appropriations limits for fiscal year 2020-21, which is \$54,582,281.

3. Amendment to Budget

- (a) The FY 2020-21 Adopted Budget for the Town of Colma shall be and hereby is amended as follows:
- (i) The sum of \$20,000 is hereby appropriated in General Fund 11 to be allocated for the Human Resources software budget for the acquisition of the Cordico application and to enhance Human Resources digital support.
- (ii) The sum of \$138,000 is hereby appropriated in General Fund Reserve 12 to be allocated for leave payout to utilize the Accrued Leave Payout Reserve as intended.
- (iii) The sum of \$225,000 is hereby appropriated in Capital Project Fund 31 to be allocated for the following:
- \$100,000 for Housing Element Update, with \$85,000 grant funded and remaining \$15,000 funded by capital reserve.

- \$100,000 for the Zoning Code Update.
- \$25,000 for F Street Retaining Wall. The retaining wall has deteriorated and is in need of repair. The \$25,000 budget is for the assessment and design of the wall. The construction cost will be presented to the City Council after the design phase is completed.

(iv) The City Manager shall re-calculate the estimated operating and CIP balances to include the changes described in this Resolution.

(b) The funds described in this amendment are hereby appropriated as described above.

Certification of Adoption

I certify that the foregoing Resolution No. 2021-__ was duly adopted at a regular meeting of said City Council held on March 10, 2021 by the following vote:

Name	Voting		Present, Not Voting		Absent
	Aye	No	Abstain	Not Participating	
Diana Colvin, Mayor					
Raquel "Rae" Gonzalez					
Helen Fiscaro					
Joanne F. del Rosario					
John Irish Goodwin					
<i>Voting Tally</i>					

Dated _____

Diana Colvin, Mayor

Attest: _____
Caitlin Corley, City Clerk



FY 2020-21 MID-YEAR FINANCIAL REPORT

(JULY 1, 2020 – December 31, 2020)

GENERAL FUND: BUDGET VS ACTUAL

General Fund revenues through December 31, 2020 are \$5.7 million – 44% of budget. **Sales tax** and **cardroom tax** revenues represent 88% of total revenues through December 31, 2020. Sales and cardroom tax revenue budget were significantly reduced from prior years due to the COVID-19 financial crisis. The FY 2020-21 projection for sales tax was \$1.0 million less than historical average. Cardroom tax was projected to be \$3.0 million less than historical. With the availability of two COVID-19 vaccines and positive direction of COVID-19 cases, the Town expects to meet budget.

In response to the COVID-19 financial crisis, the Town deployed a number of cost cutting measures, including deferring all major equipment and vehicle purchases, halting recruitment for less critical positions, reducing contribution to pension and OPEB trust contribution, and restricting spending on non-essential services. By December 30, 2020, the Town spent 50% of budgeted expenditure and expects to stay within budget by June 30, 2021.

In May 2020, the City Council authorized to reduce the Town's unassigned reserve by \$2.2 million to bridge the operating deficit as a result of the COVID-19 financial crisis. As of December 30, 2020, the Town is expecting to use less than requested for FY 2020-21.

GENERAL FUND RESERVES

As show in Table 2 (RIGHT), unassigned General Fund reserves reduced at June 30, 2020 and December 31, 2020 is resulted from the COVID-19 financial crisis. Due to the COVID-19 pandemic, businesses and operations halted immediately impacting the Town's cardroom and sales tax revenues. In May, the City Council approved the use unassigned reserve in the amounts of \$2.54 million in FY 2019-20 and \$2.20 million in FY 2020-21 to bridge the operating deficit. Through cost containment and better than expected sales tax revenue, the Town's unassigned reserve reduced \$1.5 million, rather than the Council approved \$2.54 million.

TABLE 1: GENERAL FUND BUDGET TO ACTUAL THRU DEC 2020

GENERAL FUND (IN THOUSANDS)	2019-20 Actuals			2020-21 Budget to Actuals		
	Thru 6/30/20	Thru 12/31/19	% of Actual	Budget	Thru 12/31/20	% of Budget
REVENUES:						
SALES TAX	11,400	3,874	34%	10,432	4,454	43%
CARDROOM TAX	4,264	1,914	45%	1,109	612	55%
PROPERTY AND OTHER TAXES	752	341	45%	729	343	47%
USE OF MONEY AND PROPERTY	610	183	30%	373	115	31%
OTHER REVENUES	710	278	39%	390	217	56%
REVENUES TOTAL	17,736	6,591	37%	13,033	5,741	44%
EXPENDITURES (BY CATEGORIES):						
SALARY, WAGES, & BENEFITS	11,044	5,728	52%	9,874	5,132	52%
PROFESSIONAL & CONTRACT SERVICES	3,049	1,100	36%	2,531	912	36%
SUPPLIES & SERVICES	1,373	554	40%	931	426	46%
FACILITY OPERATIONS	721	236	33%	471	171	36%
INSURANCE (LIABILITY / PROPERTY)	741	623	84%	730	669	92%
CAPITAL OUTLAY	43	6	14%	1	1	100%
EXPENDITURES TOTAL	16,972	8,247	49%	14,537	7,311	50%
OTHER FINANCING SOURCES IN (OUT):						
NET TRANSFERS	(1,775)	(89)	5%	(699)	(39)	6%
OTHER FINANCING SOURCES TOTAL	(1,775)	(89)	5%	(699)	(39)	6%
NET CHANGE IN GENERAL FUND	(1,011)	(1,746)	173%	(2,202)	(1,609)	73%
EXPENDITURES (BY DEPARTMENT):						
GENERAL GOVERNMENT	4,000	2,187	55%	3,853	2,118	55%
PUBLIC SAFETY	8,441	4,232	50%	7,444	3,900	52%
PUBLIC WORKS & PLANNING	2,694	1,038	39%	2,104	913	43%
FACILITY OPERATIONS	721	236	33%	471	171	36%
RECREATION	1,116	555	50%	664	209	31%
EXPENDITURES TOTAL	16,972	8,247	49%	14,537	7,311	50%

TABLE 2: GENERAL FUND RESERVES HISTORY

GENERAL FUND RESERVE	Actual @ 6/30/2019	Actual @ 6/30/2020	Actual @ 12/31/2020
COMMITTED RESERVES (12)			
BUDGET STABILIZATION	12,000,000	12,000,000	12,000,000
DEBT REDUCTION	600,000	600,000	600,000
ACCRUED LEAVE PAYOUT	650,000	715,000	540,670
COMMITTED RESERVES TOTAL	13,250,000	13,315,000	13,140,670
ASSIGNED RESERVES (11)			
LITIGATION	100,000	100,000	100,000
INSURANCE	100,000	100,000	100,000
DISASTER RESPONSE & RECOVERY	750,000	750,000	750,000
ASSIGNED RESERVES TOTAL	950,000	950,000	950,000
UNASSIGNED RESERVE (11)	10,982,278	9,568,432	7,959,222
TOTAL GENERAL FUND RESERVE	25,182,278	23,833,432	22,049,892

This report summarizes the Town's mid-year financial status by providing an analysis of revenues and expenditures through the first half of the fiscal year for the General Fund and other non-major funds. The intent of this report is to provide a brief update on how these funds are performing in comparison to the adjusted budget. This mid-year financial report is prepared using a "soft-close", an abbreviated closing procedure, for timely reporting. Only major transactions, such as sales tax, property tax, sewer assessment revenues, sewer contracts, and other major contracts were accrued for this mid-year report.

CAPITAL PROGRAM:

TABLE 3: CAPITAL PROGRAM SUMMARY

BUDGET TO ACTUAL THROUGH December 2020	STATUS @ 6/30/2020	2020-21 Amended Budget	Actuals Through Dec 2020	% of Annual Budget
ANNUAL ROADWAY REHAB & PREVENTION (906)	Deferred	-	-	n/a
AUTO/FLEET REPLACEMENT (987)	Ongoing	20,000	19,973	100%
CLIMATE ACTION PLAN (994)	Active	9,609	9,167	95%
COLMA CREEK CHANNEL REPAIRS (934)	Deferred	-	-	n/a
EL CAMINO REAL BICYCLE & PEDESTRIAN (914)	Active	52,019	36,259	70%
FINANCIAL SOFTWARE REPLACEMENT (965)	Deferred	-	-	n/a
GENERAL PLAN UPDATE (991)	Active	271,644	99,509	37%
LAWNDALE & ECR LANDSCAPE & MEDIAN (956)	Deferred	-	-	n/a
MISSION ROAD IMPROVEMENTS (903)	Active	2,419,517	1,475,997	61%
RECREATION OPS AND FAC MASTER PLAN (995)	Deferred	-	-	n/a
STORM DRAIN SYSTEM ASSESSMENT (972)	Deferred	-	-	n/a
TOWN'S IT INFRASTRUCTURE UPGRADES (986)	Ongoing	50,000	6,180	12%
HOUSING ELEMENT UPDATE (TBD)	New	100,000	-	0%
ZONING CODE UPDATE (TBD)	New	100,000	-	0%
F STREET RETAINING WALL (TBD)	New	25,000	-	0%
CAPITAL PROGRAM TOTAL		3,047,789	1,647,085	54%

Part of the strategy in cost cutting, was deferring non-essential capital programs in FY 2019-20 and FY 2020-21. Six projects were deferred and the funding were redirected to grant funded projects. Three projects are added to the list due to the importance of these projects.

ADDITIONAL DETAILS AND INFORMATION

This format was prepared by the Finance Department to highlight in summary fashion key indicators of the Town Financial performance. Additional Financial Reports and Budgets – including earlier Quarterly Financial Reports, Audits and Budgets – are also available on the Town website www.colma.ca.gov. This report will also be posted on the Town website after it has been reviewed by the City Council.

FUND BALANCE SUMMARY – ALL FUNDS

Table 4, below, is a summary of fund balances for all Town's funds. The various City Council designated reserve funds are listed within the General Fund (11) and General Fund Reserves (12) below.

TABLE 4: FUND BALANCE SUMMARY FOR ALL FUNDS

FUND TITLE		Fund	AUDITED Fund Balance @ 7/1/20	Revenues YTD 12/31/20	Expenditures YTD 12/31/20	Net Transfers In/(Out)	Net Change in Fund Balance	Fund Balance @ 12/31/20
GENERAL FUND	GENERAL FUND	11						
	LITIGATION RESERVE		100,000	0	0	0	0	100,000
	INSURANCE RESERVE		100,000	0	0	0	0	100,000
	DISASTER RESERVE		750,000	0	0	0	0	750,000
	UNASSIGNED		9,568,432	5,741,433	(7,311,491)	(39,152)	(1,609,210)	7,959,222
	GENERAL FUND RESERVE	12				0	0	
	BUDGET STABILIZATION		12,000,000	0	0	0	0	12,000,000
	DEBT REDUCTION		600,000	0	0	0	0	600,000
	ACCRUED LEAVE PAYOUT RESERV		715,000	0	(126,303)	(48,027)	(174,330)	540,670
GENERAL FUND TOTAL		23,833,432	5,741,433	(7,437,794)	(87,179)	(1,783,540)	22,049,892	
SPECIAL FUNDS	GAS TAX	21	111,001	35,516	(6,131)	0	29,385	140,386
	MEASURE A	22	331,659	28,581	0	0	28,581	360,240
	HOUSING IMPACT FEES	25	276,242	1,186	0	0	1,186	277,428
	MEASURE W	26	30,259	7,483	0	0	0	37,742
	PUBLIC SAFETY GRANTS	27	6,865	0	(275)	0	(275)	6,590
	COPS GRANT	29	124,776	104,138	(110,735)	0	(6,598)	118,178
	SPECIAL FUNDS TOTAL		880,802	176,904	(117,141)	0	52,279	902,822
CAPITAL	CAPITAL IMPROVEMENT	31	2,157,961	9,212	(282,517)	0	(273,304)	1,884,657
	STREET CAPITAL	32	1,459,138	169,743	(1,512,256)	0	(1,342,513)	116,625
	CAPITAL FUNDS TOTAL		3,617,099	178,955	(1,794,772)	0	(1,615,817)	2,001,282
DEBT	COP DEBT SERVICE	43	1,296	1	(88,434)	87,179	(1,254)	42
	DEBT FUND TOTAL		1,296	1	(88,434)	87,179	(1,254)	42
ISF	VEHICLE / FLEET REPLACEMENT ISF	61	745,688	3,154	(19,973)	0	(16,819)	728,869
	INTERNAL SERVICE FUND (ISF) TOTAL		745,688	3,154	(19,973)	0	(16,819)	728,869
ENTERPRISE	SEWER OPERATING	81		494,137	(1,015,284)	0	(521,146)	(521,146)
	SEWER CAPITAL	82	10,438	0	0	0	0	10,438
	CITY PROPERTIES	83	132,845	78,782	(48,599)	0	30,183	163,028
	ENTERPRISE FUND TOTAL		143,283	572,920	(1,063,882)	0	(490,963)	(347,680)
TOTAL FOR ALL FUNDS (NON TRUST)			29,221,600	6,673,367	(10,521,998)	0	(3,856,114)	25,335,227
TRUST	OPEB TRUST	71	5,082,881	0	0	0	0	5,082,881
	RETIREMENT TRUST	72	1,458,087	0	0	0	0	1,458,087
	TRUST FUNDS TOTAL		6,540,968	0	0	0	0	6,540,968
TOTAL FOR ALL FUNDS (NON TRUST)			35,762,568	6,673,367	(10,521,998)	0	(3,856,114)	31,876,195