



# Agenda Report

**From:** Ryan Cornell, Finance Manager

**Subject:** Quarterly Budget Report and Adjustments – 1<sup>st</sup> Quarter Fiscal Year 2019-20

**Date:** November 19, 2019

---

## Facts

1. In accordance with the Council's adopted fiscal policies, the City prepares periodic financial reports of actual revenues and expenditures for review by the City Council.
2. This report provides an overview of the City's projected financial position based on actual transactions incurred for the first quarter of Fiscal Year (FY) 2019-20 ending September 30, 2019.
3. The City Council adopted the two-year budget for FY 2018-19 and 2019-20 in [June 2018](#). An update to the originally adopted budget for FY 2019-20 was adopted in [June 2019](#).
4. In accordance with Resolution No. 18-095, unexpended appropriations for authorized but uncompleted projects, good or services, may be carried forward to the next succeeding fiscal year upon approval of the City Manager.
5. City Council has approved several increases in service levels since June 2019 and this quarterly budget report provides an opportunity to adjust budget appropriations accordingly.
6. In addition to providing the financial condition for the City's General, Water, Sewer and Downtown Parking Funds, this report also provides a fiscal-year-to-date progress update on department metrics.

## Analysis and Conclusions

As with previous Quarterly Financial Reports, the focus of this report is on the General, Water, and Sewer Funds, with the newly established Downtown Parking Fund added to this report. Because the City is only three months into the new fiscal year, most of the projections and assumptions used during the budget update process are still accurate and will remain unchanged. In fact, with the actual General Fund revenues received-to-date, the current estimate is that the City will receive 99.3% of the original estimated revenues. Similarly, it is anticipated that the City will expend up to 97% of appropriations.

This Quarterly Update provides an opportunity to add items that were approved by Council since June 2019 or that were inadvertently omitted from the original budget, to correct any budgetary errors, and to recognize remaining appropriations from FY 2018-19 to be carried into FY 2019-20. These differences and items of note are the primary reason for this report.

### FY 2018-19 Budget Carried Forward into FY 2019-20

For a variety of reasons, there are instances when funds are appropriated for a specific purpose but may not be able to be fully expended by the end of the fiscal year. This is generally typical of capital projects that take multiple years to complete. Below is the summarized listing by fund of budget carry-overs approved by the City Manager. The full detailed listing of all appropriations carried into FY 2019-20 is shown in Attachment 2.

Fund	Expenditure Carryover	Revenue Carryover
General	630,146	51,219
Capital Improvement Program	18,705,886	9,828,830
IT Equipment Replacement	181,100	-
Vehicle & Equipment Replacement	659,600	-
Water	7,656,497	-
Sewer	8,881,426	6,107,531
Airport	1,366,978	-
All Other Funds	594,740	283,527

Previously Approved City Council Items

In order to lessen the administrative burden of producing and retaining City Council resolutions for all budget adjustments made throughout the year, in some instances the City Council provides authorization to move forward on service level increases with the intention of “officially” amending the budget during these quarterly budget reports. This allows multiple service level adjustments to be compiled into one resolution. Since the beginning of the fiscal year, there have been several Council-approved adjustments as follows:

Item	Date Approved	Budget	
		Revenue Adjustment	Expenditure Adjustment
<b>General Fund</b>			
<a href="#">21a. Electrical Power Outages</a>	07/16/19	-	300,000
<a href="#">23. Fire Prevention Specialist</a>	07/16/19	20,000	63,000
<a href="#">24. Riverbed Hazard Mitigation Plan</a>	07/16/19	-	652,485
<a href="#">08. ECHO Contract for Homeless Services</a>	10/01/19	-	110,000
<a href="#">09. Landfill Closure, Post-Closure Transfer</a>	10/29/19	-	55,000
<b>Economic Vitality Fund</b>			
<a href="#">15. Business Success Center (BSC)</a>	05/21/19	300,000	395,000
<a href="#">08. Catalyst Consulting for BSC</a>	07/16/19	-	33,150
<b>Water Fund</b>			
<a href="#">19. Installation of Fiber Optic System</a>	07/16/19	-	26,500
<b>Sewer Fund</b>			
<a href="#">19. Installation of Fiber Optic System</a>	07/16/19	-	26,500
<a href="#">20. Development of Watershed Plan</a>	07/16/19	-	101,500

For both the Fire Prevention Specialist and the Riverbed Mitigation Plan items above, there is a personnel cost component to the request. The actual expenditures will be less than what expenses would have been if these positions had been filled for the entire fiscal year. As such, the amount represented above includes only the amount needed to fund the positions for a portion of the current fiscal year. Future budget amounts will include the added positions and their related salary and benefits for each fiscal year’s worth of expenses.

Additional Reclassification and Appropriations

With the completion of the budget process, departments have reviewed the adopted budget amounts and identified errors/omissions that were made or provided new information for which additional appropriations are needed. The appropriations requested for Council’s consideration are listed below (including (decreases) and increases):

	<u>Revenue Adjustment</u>	<u>Expenditure Adjustment</u>
General Fund		
Economic Development Chamber Services	-	(185,000)
Landfill Gas Flare Blower Replacement	-	26,000
Total General Fund	<u>-</u>	<u>(159,000)</u>
Economic Vitality Fund		
Diablo Closure SB 1090 Proceeds	1,230,000	-
Chamber Economic Development Services	-	185,000
General Fund Reimbursement	-	363,500
Total Economic Vitality Fund	<u>1,230,000</u>	<u>548,500</u>
Water Fund		
Proceeds from Debt Issuance	(4,000,000)	-
Personnel Pay-Out	-	100,000
21 <sup>st</sup> Street Reservoir Debt Service	-	667,600
Vehicle and Machinery Replacement	-	24,000
Total Water Fund	<u>(4,000,000)</u>	<u>791,600</u>

General Fund: There are two budget appropriations adjustments being recommended. One is related to the replacement of a gas flare blower at the landfill. This is not an on-going cost and utilization of General Fund reserves is appropriate for this necessary replacement. The second is a reduction in budget appropriations in the amount of \$185,000. The City has contracted with the Chamber of Commerce for Economic Development services with the intention that these services would be paid with the funds the City is (and has been) receiving from the closure of the Diablo powerplant. Those funds are being segregated from General Fund monies and accounted for in the Economic Vitality Fund. As a result, there is a corresponding increase of \$185,000 being recommended in the Economic Vitality Fund.

Economic Vitality Fund: As mentioned earlier, the appropriations for economic development services through the Chamber were initially recorded in the General Fund. However, it was intended that the proceeds from the Diablo Powerplant Closure will be utilized for these services. Additionally, for the past two fiscal years, the General Fund has paid for these services. So now that the City has received some of the closure proceeds (approximately \$1.2 million), it is appropriate for the Economic Vitality Fund to reimburse the General Fund for these back charges.

Water Fund: There are four requested adjustments to the Water Fund budget. Two adjustments are related to the bond proceeds from the 21<sup>st</sup> Street Reservoir project. It was initially anticipated that \$4.0 million in bond proceeds would be received in FY 2018-19 and another \$4.0 million in FY 2019-20. However, the entire \$8.0 million in bond proceeds was received in March 2019 (FY 2018-19). Additionally, the repayment of debt was anticipated to begin in the 2020-21 fiscal year but because the bonds were issued in March 2019, the first debt payment began in September 2019. As a result, a budget adjustment needs to reduce the bond proceeds account (since it was received in the prior year) and an increase in debt service payments.

The next requested adjustment is related to the mandatory pay-out of vacation and compensation time hours when employees leave the City. Every once in a while, there are long-term employees with a large amount of vacation hours accrued that leave the City. In these instances, historical trends (which is what the original budget is based on) do not accurately represent the actual costs paid. As such, an increase of \$100,000 is needed to cover pay-outs in the Water Fund this year. However, because this pay-out is occurring, it does lower a liability of the City by an equivalent amount.

Lastly, there were two pieces of equipment that were inadvertently excluded from the Budget Update Report in June 2019; one rotary mower for \$10,000 and one traffic sign for \$14,000. These pieces of equipment are necessary for the maintenance and operations of the water system.

**Fiscal Impact**

The updated General Fund Budget based on the adjustments mentioned above are summarized as follows:

	<u>Current Budget</u>	<u>Budget Carry- Overs</u>	<u>Council Previously Approved Items</u>	<u>Additional Requests</u>	<u>Updated Budget</u>
<b>General Fund</b>					
Revenues	44,718,900	51,219	20,000	-	44,790,119
Expenses	45,231,640	630,146	1,180,485	(159,000)	<u>46,883,271</u>
Revenues Under Expenditures					<u>(2,093,152)</u>

Of the excess of expenditures over current year revenues, and as shown in previously reported General Fund Reserve Status Table, \$2,308,527 is one-time in nature (electrical power outage equipment, riverbed mitigations, landfill gas flare blower, etc.), and is an appropriate use of reserves.. The ending fund balance of the General Fund at June 30, 2020 is projected to be \$20.6 million, which represents 46% of ongoing revenues.

The updated budgets for the Economic Vitality, Capital Improvement Program, Water and Sewer Funds are summarized below. For further information on the budget carry-overs, please see Attachment 2.

	<u>Current Budget</u>	<u>Budget Carry- Overs</u>	<u>Council Previously Approved Items</u>	<u>Additional Requests</u>	<u>Updated Budget</u>
<b>Economic Vitality Fund</b>					
Revenues	-	-	300,000	1,230,000	1,530,000
Expenses	-	-	428,150	548,500	976,650
<b>CIP Fund</b>					
Revenues	10,960,700	9,828,830	-	-	20,789,530
Expenses	15,706,700	18,705,886	-	687,000	35,099,586
<b>Water Fund</b>					
Revenues	19,213,000	-	-	(4,000,000)	15,213,000
Expenses	19,670,760	7,656,497	26,500	791,600	28,145,357
<b>Sewer Fund</b>					
Revenues	25,566,000	6,107,531	-	-	31,673,531
Expenses	28,439,745	8,881,426	128,000	-	37,449,171

**Recommendation**

1. Receive and file the report, providing any direction or requests for future reports, to ensure they meet Council needs.
2. Approve Resolution 19-XXX, amending the budget for Fiscal Year 2019-20, to reflect the updates previously approved by City Council as well as additional requests presented in this staff report.

**Attachments**

1. Resolution 19-XXX
2. Budget Carry-Over Summary
3. General, Water, Sewer and Downtown Parking Income Statements
4. Department Matrices

# Attachment 1

## RESOLUTION NO. 19-XXX

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PASO ROBLES AMENDING THE BUDGET FOR FISCAL YEAR 2019-20

---

WHEREAS, the City Council is required to adopt a comprehensive operating and capital expenditure budget in order to authorize the receipt of revenues and to authorize, guide, and direct the City's activities; and

WHEREAS, the City Council adopted a biannual budget for Fiscal Years 2018-19 and 2019-20 on June 20, 2018 and updated the originally adopted FY 2019-20 budget on June 18, 2018; and

WHEREAS, that budget contained all projected revenues, appropriations, and transfers, as well as the number and classification of all approved positions, to be implemented by the City Manager; and

WHEREAS, budgets are plans, and plans change as new information comes to light and as the environment in which the City operates changes; and

WHEREAS, the City has historically recorded carry-over request as budget appropriations in the subsequent fiscal year; and

WHEREAS, it is desirable to formally approve appropriations added to the Fiscal Year 2019-20 budget.

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of El Paso de Robles does hereby approve and/or direct the following budgetary actions:

1. The proposed amendments to the FY 2019-20 Operating and Capital Improvement Budget in the amount of \$3,631,235 as summarized below are hereby approved.
  - a. General Fund: \$1,021,485
  - b. Economic Vitality Fund: \$976,650
  - c. Capital Improvement Program Fund: \$687,000
  - d. Water Fund: \$818,100
  - e. Sewer Fund: \$128,000

APPROVED by the City Council of the City of Paso Robles this 19th day of November 2019 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

---

Steven W. Martin, Mayor

---

Melissa Martin, Deputy City Clerk

## CITY OF PASO ROBLES

FY 2018-19 BUDGET CARRIED INTO FY 2019-20

	<u>Expenses</u>	<u>Revenues/ Transfers from Other Funds</u>
<b><u>GENERAL FUND</u></b>		
Laserfische Implementation	99,500	-
Downtown Refurbishment Project:		
Train Station	21,590	-
Parking	72,900	-
Solid Waste Containers	70,500	-
Retroactive Salary & Benefits	5,000	-
Office Traffic Safety (PD) Grant	51,219	51,219
Consolidated Dispatch Study	45,000	-
Zip Book (Library) Grant	3,437	-
Recreation Strategic Plan	5,000	-
Preventative Maintenance Program	23,600	-
Turtle Creek Picnic Pavilion	17,100	-
City Park Repair Project	11,400	-
Noise Ordinance Update	90,000	-
Cannabis Ordinance Update	23,900	-
Cal-Trans Consultant	30,000	-
Wine Alliance Services	60,000	-
Total General Fund	<u>630,146</u>	<u>51,219</u>
<b><u>CAPITAL IMPROVEMENT FUND</u></b>		
Streets/Road Projects:		
12th Street (Spring to Fresno)	100,000	-
Creston Rd (S River to Rolling Hills)	414,361	-
Sherwood Rd (Creston to Linne)	9,880	-
Springs St (24th-36th Street)	3,070,202	-
24th Street Bridge	398,067	264,901
SST-Funded Slurry Seal	354,236	-
13th Street Pedestrian Improvements	463,918	463,918
Dry Creek Rd	244,752	-
Union Road (by BSP)	1,730,812	150,000
13th/Spring St Parking Lot Improvements	259,515	-
Niblick Rd Signal Synchronization	300,000	-
Golden Hill Roundabout	1,395,970	1,395,970
13th/Niblick Bridge Deck Resurfacing	242,000	214,000
West Side Street Repairs	(47,125)	-
Union Rd at Hwy 46 E Interchange	5,097,648	5,097,648
Annual Crack Filling/Sealing	297,929	297,929
Annual Striping/Marking	100,339	100,339
Annual Sidewalk/Curb Ramps	11,829	11,829
Annual Slurry Seal	91,563	91,563

# Attachment 2

	Expenses	Revenues/ Transfers from Other Funds
Annual Hot Spot Repairs	148,261	148,261
Park & Building Projects:		
Sherwood Park Restroom	88,112	-
Uptown Park Shade Structures	53,735	-
Centennial Park Shade Umbrellas	11,400	-
City Hall Stucco Repairs	65,000	-
Municipal Pool Repairs	53,582	-
Miscellaneous General Projects:		
City Hall Remodel Design	41,250	-
Wayfinding Signage Program	165,811	30,000
9-1-1 Data Communications System	200,000	-
Boys School	3,080,367	1,300,000
Niblick Road Corridor Project	262,472	262,472
Total Capital Improvement Fund	<u>18,705,886</u>	<u>9,828,830</u>
<u>IT EQUIPMENT REPLACEMENT FUND</u>	181,100	-
<u>VEHICLE AND EQUIPMENT REPLACEMENT FUND</u>	659,600	-
<u>WATER FUND</u>		
Utility Billing System Upgrade	(9,242)	-
Maintenance & Operations Well Rehabilitation	302,800	-
Waterline on Spring St (24th-36th)	1,812,779	-
Tarr Well Rehabilitation	293,544	-
21st Street Reservoir	4,704,789	-
Waterline on Dry Creek Road	551,827	-
Total Water Fund	<u>7,656,497</u>	<u>-</u>
<u>SEWER FUND</u>		
Utility Billing System Upgrade	848	-
Vehicle Replacement	165,888	-
Cogeneration System Maint	293,700	-
Replace Various Sewer Lines	458,183	-
Lift Station Upgrades	44,065	-
Airport Area Sewer Lines	2,252,811	-
Tertiary Treatment	4,621,638	4,099,397
Recycled Water Distribution	862,980	2,008,134
Sewer Master Plan	19,079	-
Almendra Sewer Rehab	162,234	-
Total Sewer Fund	<u>8,881,426</u>	<u>6,107,531</u>
<u>AIRPORT FUND</u>		



# Attachment 2

	<u>Expenses</u>	<u>Revenues/ Transfers from Other Funds</u>
Propeller Dr Extension	982,268	-
Ramp Resurfacing	34,850	-
4860 Wing Way Project	108,583	-
New Hangar Development	62,000	-
Airport Apron/Helipad	57,458	-
Restaurant Patio Cover	121,819	-
Total Airport Fund	<u>1,366,978</u>	<u>-</u>
 <u>ALL OTHER FUNDS</u>		
Prop 1B Transportation (Transit Bus)	125,695	-
Transportation Impact Fee Study	2,734	-
South Vine St Bridge Design	182,784	-
CDBG Services and ADA Projects	283,527	283,527
Total All Other Funds	<u>594,740</u>	<u>283,527</u>

	Originally Adopted Budget	Updated Budget	Actuals 7/1 to 9/30	Projected End of Year	Variance Projected End of Year	Projected % Received/ Expended
<b>REVENUES</b>						
Taxes						
Sales Tax	\$ 15,676,800	\$ 15,676,800	\$ 1,231,509	\$ 15,239,748	\$ (437,052)	97.2%
Property Tax	11,431,000	11,431,000	304,272	11,385,041	(45,959)	99.6%
Transient Occupancy Tax	6,773,000	6,773,000	1,430,338	6,708,283	(64,717)	99.0%
Other Taxes	4,552,000	4,552,000	1,024,453	4,791,528	239,528	105.3%
Total Taxes	38,432,800	38,432,800	3,990,572	38,124,600	(308,200)	99.2%
Charges for Current Services	2,611,000	2,631,000	870,653	2,601,557	(29,443)	98.9%
Licenses and Permits	650,000	650,000	163,813	624,894	(25,106)	96.1%
Use of Money and Property	340,000	340,000	155,182	620,728	280,728	182.6%
Fines and Forfeitures	145,000	145,000	16,891	92,052	(52,948)	63.5%
Operating Grants	968,000	1,049,219	26,568	1,049,219	-	100.0%
Other Revenues	196,500	196,500	79,194	286,881	90,381	146.0%
Interfund Transfers	1,345,600	1,345,600	363,405	1,345,600	-	100.0%
Total Revenues	44,688,900	44,790,119	5,666,279	44,745,531	(44,588)	99.9%
<b>EXPENDITURES</b>						
City Council/City Manager's Office						
Personnel Services	1,768,500	1,768,500	357,260	1,734,943	(33,557)	98.1%
Operating Expenses	693,200	814,290	122,796	783,944	(30,346)	96.3%
Transfer to Replacement Funds	108,300	108,300	27,075	108,300	-	100.0%
Total City Manager's Office	2,570,000	2,691,090	507,131	2,627,187	(63,903)	97.6%
Administrative Services						
Personnel Services	1,368,500	1,373,500	303,677	1,373,590	90	100.0%
Operating Expenses	2,234,200	2,234,200	1,616,055	2,064,726	(169,474)	92.4%
Transfer to Replacement Funds	6,200	6,200	1,550	6,200	-	100.0%
Total Administrative Services	3,608,900	3,613,900	1,921,282	3,444,516	(169,384)	95.3%
Police						
Personnel Services	8,857,800	9,197,828	1,823,233	8,568,715	(629,113)	93.2%
Operating Expenses	1,300,700	1,426,085	123,331	1,231,213	(194,872)	86.3%
Capital Outlay	-	19,586	-	19,586	-	100.0%
Transfer to Replacement Funds	408,000	408,000	100,920	403,681	(4,319)	98.9%
Total Police	10,566,500	11,051,499	2,047,484	10,223,195	(828,304)	92.5%
Emergency Services						
Personnel Services	6,035,400	6,098,400	1,227,660	5,514,440	(583,960)	90.4%
Operating Expenses	512,650	879,250	92,350	749,454	(129,796)	85.2%
Capital Outlay	6,500	6,500	-	6,500	-	100.0%
Transfer to Replacement Funds	411,250	411,250	105,537	422,148	10,898	102.6%
Total Emergency Services	6,965,800	7,395,400	1,425,547	6,692,542	(702,858)	90.5%
Public Works						
Personnel Services	1,127,600	1,127,600	221,794	1,064,335	(63,265)	94.4%
Operating Expenses	1,918,240	1,918,240	227,874	1,794,530	(123,710)	93.6%
Debt Service	138,600	138,600	-	138,600	-	100.0%
Capital Outlay	-	26,000	25,999	25,999	(1)	100.0%
Transfer to Replacement Funds	182,600	182,600	45,930	183,720	1,120	100.6%
Total Public Works	3,367,040	3,393,040	521,597	3,207,184	(185,856)	94.5%

Continued

	Originally Adopted Budget	Updated Budget	Actuals 7/1 to 9/30	Projected End of Year	Variance Projected End of Year	% Received/ Expended
<b>EXPENDITURES - continued</b>						
Community Services						
Personnel Services	3,376,800	3,376,800	772,682	3,352,431	(24,369)	99.3%
Operating Expenses	3,090,800	3,249,937	631,820	2,918,702	(331,235)	89.8%
Debt Service	205,500	205,500	51,367	205,500	-	100.0%
Capital Outlay	28,600	340,000	160,632	214,668	(125,332)	63.1%
Transfer to Replacement Funds	206,500	206,500	51,484	205,936	(564)	99.7%
Total Community Services	<u>6,908,200</u>	<u>7,378,737</u>	<u>1,667,985</u>	<u>6,897,237</u>	<u>(481,500)</u>	<u>93.5%</u>
Community Development						
Personnel Services	2,151,800	2,151,800	440,297	2,098,272	(53,528)	97.5%
Operating Expenses	1,481,800	1,591,700	100,257	1,300,975	(290,725)	81.7%
Capital Outlay	-	50,000	-	50,000	-	100.0%
Transfer to Replacement Funds	46,100	46,100	11,483	45,932	(168)	99.6%
Total Community Development	<u>3,679,700</u>	<u>3,839,600</u>	<u>552,038</u>	<u>3,495,179</u>	<u>(344,421)</u>	<u>91.0%</u>
Non-Departmental/Interfund Transfers/City-wide Contingency						
Transfers to CIP Fund	6,519,000	6,519,000	-	6,519,000	-	100.0%
Transfers to Landfill Closure Fund	125,000	180,000	-	180,000	-	100.0%
Debt Service (OPEB/COP Bonds)	641,500	641,500	89,231	641,500	-	100.0%
City-wide Contingency	250,000	179,500	-	-	(179,500)	0.0%
Total Interfund Transfers	<u>7,535,500</u>	<u>7,520,000</u>	<u>89,231</u>	<u>7,340,500</u>	<u>(179,500)</u>	<u>97.6%</u>
Total Expenditures	<u>45,201,640</u>	<u>46,883,266</u>	<u>8,732,295</u>	<u>43,927,540</u>	<u>(2,955,726)</u>	<u>93.7%</u>
Excess (deficiency) of Revenues over (under) Expenditures	<u>\$ (512,740)</u>	<u>\$ (2,093,147)</u>	<u>\$ (3,066,016)</u>	<u>\$ 817,991</u>	<u>\$ 2,911,138</u>	

Concluded

	Originally Adopted Budget	Updated Budget	Actuals 7/1 to 9/30	Projected End of Year	Variance Projected End of Year	Projected % Received/ Expended
<b>REVENUES</b>						
Water Sales	\$ 14,010,000	\$ 14,010,000	\$ 4,891,296	\$ 13,762,322	\$ (247,678)	98.2%
Water Connection Fees	900,000	900,000	203,434	712,304	(187,696)	79.1%
Fines and Penalties	258,000	258,000	77,218	270,493	12,493	104.8%
Service Installation	20,000	20,000	3,141	8,836	(11,164)	44.2%
Use of Money and Property	25,000	25,000	4,560	9,150	(15,850)	36.6%
Proceeds from Debt Issuance	4,000,000	-	-	-	-	- %
Grant Revenues	-	-	-	-	-	#DIV/0!
Other Revenues	-	-	-	150	150	- %
<b>Total Revenues</b>	<b>19,213,000</b>	<b>15,213,000</b>	<b>5,179,649</b>	<b>14,763,255</b>	<b>(449,745)</b>	<b>97.0%</b>
<b>EXPENDITURES</b>						
<b>Utility Billing</b>						
Personnel Services	251,300	251,300	45,078	203,933	(47,367)	81.2%
Operating Expenses	265,600	265,600	38,534	204,684	(60,916)	77.1%
Capital Outlay	34,500	25,258	3,868	25,258	-	100.0%
<b>Total Utility Billing</b>	<b>551,400</b>	<b>542,158</b>	<b>87,480</b>	<b>433,875</b>	<b>(108,283)</b>	<b>80.0%</b>
<b>Water Production</b>						
Personnel Services	1,312,000	1,312,000	249,665	1,212,009	(99,991)	92.4%
Operating Expenses	2,734,700	2,734,700	505,396	2,142,817	(591,883)	78.4%
Nacimiento Operations	6,245,560	6,245,560	5,188,014	6,250,910	5,350	100.1%
Debt Service	9,400	677,000	334,363	677,000	-	100.0%
Capital Outlay	-	24,000	8,239	24,000	-	100.0%
<b>Total Water Production</b>	<b>10,301,660</b>	<b>10,993,260</b>	<b>6,285,677</b>	<b>10,306,736</b>	<b>(686,524)</b>	<b>93.8%</b>
<b>Water Treatment</b>						
Personnel Services	619,900	719,900	157,990	805,547	85,647	111.9%
Operating Expenses	1,095,400	1,095,400	107,495	436,547	(658,853)	39.9%
<b>Total Water Treatment</b>	<b>1,715,300</b>	<b>1,815,300</b>	<b>265,485</b>	<b>1,242,094</b>	<b>(573,206)</b>	<b>68.4%</b>
<b>Water Conservation</b>						
Personnel Services	242,200	242,200	50,413	237,570	(4,630)	98.1%
Operating Expenses	155,000	155,000	2,880	39,529	(115,471)	25.5%
<b>Total Water Conservation</b>	<b>397,200</b>	<b>397,200</b>	<b>53,293</b>	<b>277,099</b>	<b>(120,101)</b>	<b>69.8%</b>
Capital Projects	6,055,000	13,747,239	1,393,563	13,747,239	-	100.0%
Cost Allocation Transfer	650,200	650,200	-	650,200	-	100.0%
<b>Total Expenditures</b>	<b>19,670,760</b>	<b>28,145,357</b>	<b>8,085,498</b>	<b>26,657,243</b>	<b>(1,488,114)</b>	<b>94.7%</b>
Deficiency of Revenues under Expenditures	<u>\$ (457,760)</u>	<u>\$ (12,932,357)</u>	<u>\$ (2,905,849)</u>	<u>\$ (11,893,988)</u>	<u>\$ 1,038,369</u>	

	Originally Adopted Budget	Updated Budget	Actuals 7/1 to 9/30	Projected End of Year	Variance Projected End of Year	Projected % Received/ Expended
<b>REVENUES</b>						
Charges for Services	\$ 9,551,000	\$ 9,551,000	\$ 3,061,849	\$ 9,595,776	\$ 44,776	100.5%
Sewer Connection Fees	300,000	300,000	64,742	291,340	(8,660)	97.1%
Fines and Penalties	35,000	35,000	9,854	35,285	285	100.8%
Use of Money and Property	75,000	75,000	26,593	97,353	22,353	129.8%
Proceeds from Debt Issuance	15,600,000	21,707,531	-	21,707,531	-	100.0%
Other Revenues	5,000	5,000	-	-	(5,000)	- %
<b>Total Revenues</b>	<b>25,566,000</b>	<b>31,673,531</b>	<b>3,163,038</b>	<b>31,727,285</b>	<b>53,754</b>	<b>100.2%</b>
<b>EXPENDITURES</b>						
<b>Utility Billing</b>						
Personnel Services	249,700	249,700	45,073	203,847	(45,853)	81.6%
Operating Expenses	268,500	268,500	38,451	204,684	(63,816)	76.2%
Capital Outlay	15,000	15,848	3,868	25,258	9,410	159.4%
<b>Total Utility Billing</b>	<b>533,200</b>	<b>534,048</b>	<b>87,391</b>	<b>433,789</b>	<b>(100,259)</b>	<b>81.2%</b>
<b>Stormwater Management</b>						
Personnel Services	237,400	237,400	52,798	237,570	170	100.1%
Operating Expenses	80,570	80,570	9,378	42,475	(38,095)	52.7%
Debt Service	1,600	1,600	95	1,600	-	100.0%
<b>Total Stormwater Mgmt</b>	<b>319,570</b>	<b>319,570</b>	<b>62,271</b>	<b>281,645</b>	<b>(37,925)</b>	<b>88.1%</b>
<b>Sewer Collection</b>						
Personnel Services	880,900	880,900	172,075	842,846	(38,054)	95.7%
Operating Expenses	356,900	356,900	53,426	283,447	(73,453)	79.4%
Debt Service	6,250	6,250	381	6,250	-	100.0%
Capital Outlay	91,000	256,888	20,042	256,888	-	100.0%
<b>Total Sewer Collection</b>	<b>1,335,050</b>	<b>1,500,938</b>	<b>245,923</b>	<b>1,389,431</b>	<b>(111,507)</b>	<b>92.6%</b>
<b>Sewer Treatment</b>						
Personnel Services	2,139,300	2,139,300	385,946	1,973,725	(165,575)	92.3%
Operating Expenses	1,760,300	2,054,000	333,136	1,803,864	(250,136)	87.8%
Debt Service	3,621,975	3,621,975	2,711,858	3,621,975	-	100.0%
<b>Total Sewer Treatment</b>	<b>7,521,575</b>	<b>7,815,275</b>	<b>3,430,939</b>	<b>7,399,564</b>	<b>(415,711)</b>	<b>94.7%</b>
<b>Source Control</b>						
Personnel Services	239,500	239,500	53,524	239,594	94	100.0%
Operating Expenses	109,550	109,550	1,457	20,054	(89,496)	18.3%
<b>Total Source Control</b>	<b>349,050</b>	<b>349,050</b>	<b>54,981</b>	<b>259,648</b>	<b>(89,402)</b>	<b>74.4%</b>
Capital Projects	17,854,000	26,474,990	1,393,563	26,474,990	-	100.0%
Cost Allocation Transfer	527,300	527,300	-	527,300	-	100.0%
<b>Total Expenditures</b>	<b>28,439,745</b>	<b>37,521,171</b>	<b>5,275,068</b>	<b>36,766,367</b>	<b>(754,804)</b>	<b>98.0%</b>
Deficiency of Revenues under Expenditures	\$ (2,873,745)	\$ (5,847,640)	\$ (2,112,031)	\$ (5,039,082)	\$ 808,558	

**CITY OF EL PASO DE ROBLES**  
**FIRST QUARTER FINANCIAL REPORT**  
Downtown Parking Fund  
For the Fiscal Year Ending June 30, 2020

	Budget	Actuals 8/14 to 9/30
<b>REVENUES</b>		
Permit Revenue	\$ 10,000	\$ 1,280
Parking Revenue	80,000	4,721
Parking Fines	30,000	235
Use of Money & Property	-	(119)
Other Revenues	-	-
Total Revenues	<u>120,000</u>	<u>6,116</u>
<b>EXPENDITURES</b>		
Salary and Benefits	114,500	-
Operating Expenses		
Office Expense	2,000	-
Copy and Printing	-	2,276
Noticing and Advertising	-	-
Credit Card Fees	1,000	323
General Maintenance	-	-
Public Education	10,000	-
Profesional Services	120,000	241
Travel and Training	-	1,605
Legal Fees	-	575
Vehicle Maintenance	5,000	-
Total Operating Expenses	<u>138,000</u>	<u>5,020</u>
Capital Outlay	<u>410,500</u>	<u>377,105</u>
Total Expenditures	<u>663,000</u>	<u>382,125</u>
Deficiency of revenues under expenditures	<u>\$ (543,000)</u>	<u>\$ (376,009)</u>

Note: The Downtown Parking began August 14th. This is a first quarter budget report and only incorporates July, August and September 2019 activity. As a result, only budget to actual information is presented for this quarter.

**CITY OF EL PASO DE ROBLES**  
**1<sup>ST</sup> QUARTER FINANCIAL REPORT**  
 Department Matrices

City Manager's Office

<b>PERFORMANCE/ WORKLOAD MEASURES</b>	<b>FY 2016-17 ACTUAL</b>	<b>FY 2017-18 ACTUAL</b>	<b>FY 2018-19 ACTUAL</b>	<b>FY 2019-20 QUARTER 1</b>
Public Records Requests	106	135	178	42
City Council Meetings	34	36	28	7
Community Engagement Events	-	12	58	14
Desktop Computer Replacements	52	24	47	2
Network Servers	4	1	7	3
MDC's & Laptops	20	2	7	2

Administrative Services Department

<b>PERFORMANCE/ WORKLOAD MEASURES</b>	<b>FY 2016-17 ACTUAL</b>	<b>FY 2017-18 ACTUAL</b>	<b>FY 2018-19 ACTUAL</b>	<b>FY 2019-20 QUARTER 1</b>
Pension Section 115 Prefunding	\$2,500,000	\$484,900	\$3,081,000	\$ -
Number of New Business Licenses	750	800	815	174
Number of Short-Term Rentals	210	269	315	374
Amount of TOT collected on Short Term Rentals	\$365,731	\$484,000	\$611,602	\$208,504
Average Number of Utility Accounts Billed Monthly	10,568	10,599	10,623	10,648
Percentage of Accounts Billed (from previous month) Paid Late	7.90%	8.64%	8.02%	8.99%
Percentage of Accounts Billed (from previous month) that are Shut Off	0.09%	0.17%	0.12%	0.13%
Number of Training and Development Hours	3,099	2,295	2,907	481
Number of Vacancies Filled	50	61	82	18
Cost of Work Comp Claims Per \$100 of Payroll Compared to Pool				
Paso Robles	\$2.08	\$2.54	\$2.29	\$2.32
Pool	\$3.12	\$3.22	\$2.96	\$2.98
Cost of General Liability Claims Per \$100 of Payroll Compared to Pool				
Paso Robles	\$2.14	\$3.08	\$2.21	\$2.59
Pool	\$2.71	\$3.45	\$3.20	\$3.46

Police Department

<b>PERFORMANCE/ WORKLOAD MEASURES</b>	<b>FY 2016-17 ACTUAL</b>	<b>FY 2017-18 ACTUAL</b>	<b>FY 2018-19 ACTUAL</b>	<b>FY 2019-20 QUARTER 1</b>
UCR Violent Crimes	337	317	303	87
UCR Property Crimes	927	867	792	157
Driving Under the Influence	148	155	178	80
Traffic Collisions	477	524	537	145
Traffic Citations	4,220	3,329	2,763	916
911 Calls Received	11,811	12,153	12,524	3,586
Business Calls Received	61,721	59,443	62,197	16,577

**CITY OF EL PASO DE ROBLES**  
**1<sup>ST</sup> QUARTER FINANCIAL REPORT**  
 Department Matrices

Emergency Services Department

<b>PERFORMANCE/ WORKLOAD MEASURES</b>	<b>FY 2016-17 ACTUAL</b>	<b>FY 2017-18 ACTUAL</b>	<b>FY 2018-19 ACTUAL</b>	<b>FY 2019-20 QUARTER 1</b>
Fire	153	133	116	*
Emergency Medical Services	2,394	2,368	2,397	*
Hazardous Condition	89	87	108	*
Service Call	1,060	1,267	1,242	*
Plan Check	92	128	155	*
Title 19 Sprinkler Inspections	4	66	39	*
Licensed Day Care	10	10	18	*
Business Inspections	324	722	484	*
Violations Issued	253	880	115	*
Public Education	135	66	60	*
Construction Inspections	U/A	U/A	136	*
Enforcement Actions	U/A	U/A	41	*
* Information unavailable				

Public Works Department

<b>PERFORMANCE/ WORKLOAD MEASURES</b>	<b>FY 2016-17 ACTUAL</b>	<b>FY 2017-18 ACTUAL</b>	<b>FY 2018-19 ACTUAL</b>	<b>FY 2019-20 QUARTER 1</b>
Airport Special Events	6	13	9	1
Street-related Work Orders	604	411	349	91
Water-related Work Orders	5,088	3,352	5,424	1,478
Water Conservation Rebates	248	71	68	12
Fleet Vehicles Repaired/Service	1,856	566	2,352	618
Sewage Spills per 100 Lane Miles	0.7	-	-	-

Community Services Department

<b>PERFORMANCE/ WORKLOAD MEASURES</b>	<b>FY 2016-17 ACTUAL</b>	<b>FY 2017-18 ACTUAL</b>	<b>FY 2018-19 ACTUAL</b>	<b>FY 2019-20 QUARTER 1</b>
<u>Library</u>				
Library Cardholders	14,609	16,315	19,102	19,502
Library Visits	165,480	158,174	157,116	39,409
Items Circulated	286,735	282,148	305,906	73,330
Library Programs	412	420	517	140
Attendance at Programs	10,775	10,780	11,044	2,586
Public Internet Computer Sessions	43,890	37,709	36,783	9,263
Volunteer FTE	6.9	7	6.7	6.5
<u>Recreation</u>				
Program Hours Reserved	5,532	5,900	9,877	2,526
Program Attendance	37,650	33,628	30,174	11,301
Program Revenue	\$305,915	\$267,157	\$260,088	\$84,010
Facility Hours Reserved	17,568	20,050	19,172	6,489
Facility Attendance	256,437	260,500	205,728	101,534
Facility Rent & Lease Revenue	\$111,368	\$138,000	\$120,704	\$36,803
Community Events Attendance	26,928	27,300	27,854	12,100
<u>Park and Facility Maintenance</u>				
Maintenance Work Orders	1,102	1,285	1,100	416
City Trees Trimmed	760	750	2,275	155
City Trees Planted	141	65	64	6



**CITY OF EL PASO DE ROBLES**  
**1<sup>ST</sup> QUARTER FINANCIAL REPORT**  
 Department Matrices

Community Development Department

<b>PERFORMANCE/ WORKLOAD MEASURES</b>	<b>FY 2016-17 ACTUAL</b>	<b>FY 2017-18 ACTUAL</b>	<b>FY 2018-19 ACTUAL</b>	<b>FY 2019-20 QUARTER 1</b>
Specific Plans/Annexations	1	3	3	3
Conditional Use Permits	14	15	14	5
General Plan Amendment/Zone Changes	7	7	18	3
Subdivision Map Act Entitlements Tracts, Parcel Map, Lot-line Adjustment	15	15	11	7
Total Planning Entitlements Applications	151	150	141	385
Planning Commission/Public Meetings	90	100	79	16
Building Permits Issued	811	1000	1,076	323
Building Inspections	3,600	3,800	3,905	1,018
Single-family Residential Units	21	50	21	4
Multi-family Residential Units	223	150	96	5
Commercial/Industrial square footage	105,000	200,000	386,792	7,133