The City of Hanford

CALIFORNIA

City Council Meeting
Agenda

February 19, 2021
9:00 AM – Special Meeting
Training Room
319 N. Douty

Council Members will meet in-person in the City Hall Training Room. Due to social distancing restrictions, there will be a limited number of audience seats. Masks are recommended.

9:00 AM CALL TO ORDER SPECIAL SESSION:

ROLL CALL BY THE CITY CLERK:

WELCOME & INTRODUCTIONS :

PUBLIC COMMENT:

*Comments from the public are limited to items listed on the agenda (GC 54954.3a). A maximum of **three minutes** is allowed for each speaker. Please begin your comments by stating your name and providing your city of residence.*

OVERVIEW IF BEST PRACTICES FOR EFFECTIVE PUBLIC GOVERNANCE:

Annual Review: Roles & Responsibilities: Council/Administration/Staff Public

Independent Self-Assessment & Debrief - Council Members/Senior Managers

REVIEW OF BUDGET POLICIES AND MID-YEAR FORCAST :

Finance Director's Update on budget status.

10:45 AM BREAK:

ROUND-TABLE ROTATION: 2020-21 MID YEAR GOALS UPDATE :

Council Member prep-time - 15 minutes of quiet time is for council members to review the current goals and make notes of questions or thoughts they have concerning each goal.

Goal #1 Update - Council will review the Parks Master Plan and prioritize key elements to better coordinate and align park decisions to help to advance and achieve improved quality of living for all citizens.

Goal #2 Update - Council will review all city-owned properties and take formal action as appropriate to ensure that property management decisions help to advance and achieve improved quality of living for all citizens.

Goal #3 Update - The City of Hanford and all of its citizens will be kept informed of important city matters through a well-aligned and multi-faceted system of public communications.

Goal #4 Update - The City of Hanford will provide the best possible services and enforcements to preserve and enhance the health, safety and individual rights of all its citizens.

Goal #5 Update: One-on-one w/ City Manager - All parties interacting with the City of Hanford at all levels shall experience positive, efficient and effective customer service.

12:30 PM LUNCH :

1:15 PM RECONVENE:

PUBLIC COMMENT:

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COUNCIL INPUT/FEEDBACK/NOTES ON GOALS FOR THE 2021-22 FISCAL YEAR :

Open discussion on each goal.

2:30 PM BREAK :

CONTINUE COUNCIL INPUT:

BONUS ROUND:

Council Members share individual interests.

ADJOURNMENT:

Materials related to an item on this Agenda submitted to the City Council after distribution of the agenda packet are available to public inspection in the City Clerk's Office located at 319 N. Douty Street, Hanford, California 93230, during normal business hours. Such agendas are also available at the city's website, www.cityofhanfordca.com subject to staff's ability to post the agenda before the meeting.

If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in this meeting, please contact the City Clerk's office, 559-585-2515, 319 N. Douty Street, Hanford, California 93230, at least 2 days prior to the meeting {28 CFR 35.102.35.104 ADA Title II}

AGENDA
STAFF REPORT

MEETING DATE: 2/19/2021	**AGENDA SECTION:**

SUBJECT:
Finance: Finance Director's Update on budget status

FISCAL IMPACT:

ATTACHMENTS:
Staff Report - City Finances 21.2.19
Attachments 1 Revised for Feb. 19

AGENDA

STAFF REPORT

MEETING DATE: Feb. 19, 2021	AGENDA SECTION: Work Session

TO: Mayor and City Council

FROM: Eric Frost, Interim Finance Director

DATE: Feb. 10, 2021

SUBJECT: Council Workshop – City Finances

The purpose of this memo is to cover several finance topics important to Council as they begin to consider the next two-year budget, namely:

1) Budget Policies;
2) Budget Financial Structure;
3) Emerging Risk Management Needs; and,
4) Current Fiscal Health

The report is meant as an introduction to these topics and will be revisited several times as the City Council works through the budget process.

Budget Policies

The City Council on November 17, 2020 adopted resolution 20-29-R. The policy states the following:

- SECTION 1. Require that the City Manager present to the City Council a balanced budget proposal with each budget cycle defined as:

  A balanced budget will be defined as total General Fund revenues and transfers-in being equal to or more than total General Fund expenditures and transfers-out less one-time capital expenditures and/or transfers out if supported by available fund balance.

- SECTION 2. Unless authorized by City Council, the budget shall maintain a minimum of 15% of General Fund revenues as an emergency reserve for unforeseen fiscal emergencies.

- SECTION 3. At times, after careful deliberation, the Council may set-aside either of these policies and shall state why the policy is being set-aside.

Attachment: Staff Report - City Finances 21.2.19 (Finance: Council Workshop)

Two main actions are required:

1) The City Manager must present a balanced budget to Council for their consideration when budgets are to be adopted; and,
2) The Council has directed that 15% of the City's General Fund revenues annually be set-aside as an emergency reserve. This number is currently about $5 million.

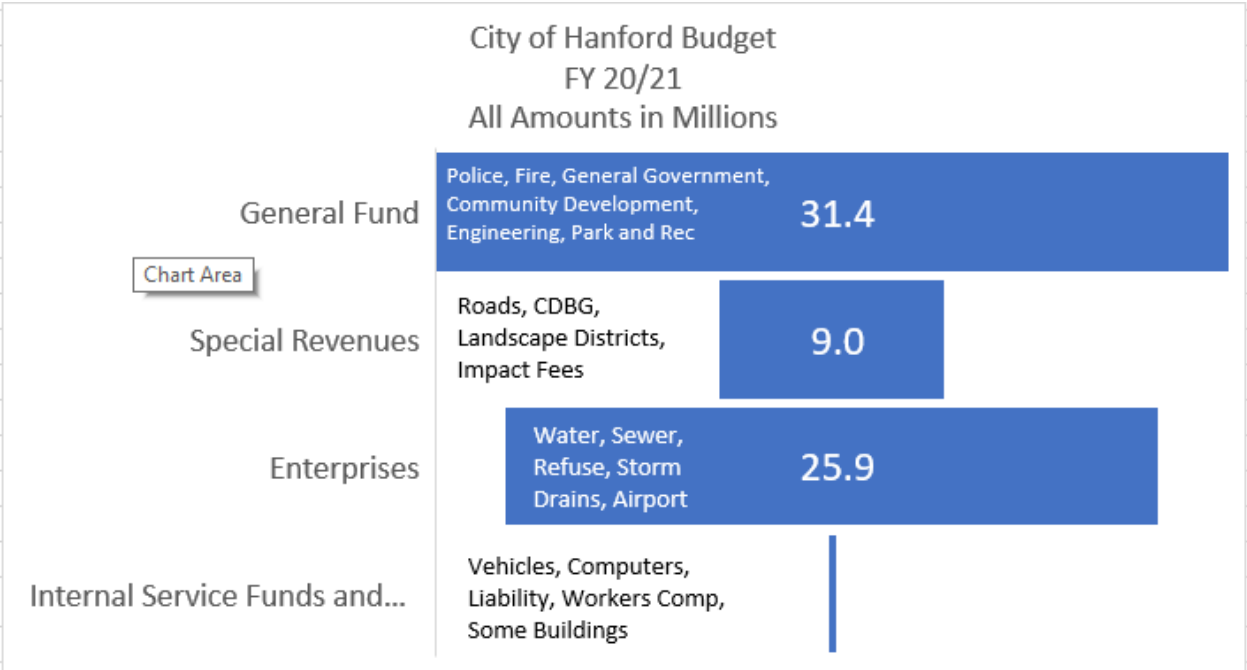
If these policies are consistently followed, the City should be able to avoid the financial stress sometimes experienced by governments with less fiscal discipline.

Budget Financial Structure

City revenues are organized within funds in order to account for the use of certain funds. For example, when the City receives gas tax revenues, the City is required to show that it spent those funds on roads. As a result, it is important to understand the nature of the fund's restrictions in order to understand how a fund's resources may be used.

Broadly speaking, here are the general grouping of the City's 120 active funds as shown in Table I, Hanford's Fund Groups:

Table I
Hanford's Fund Groups



General Fund – This fund has the least restrictions. Essentially any governmental need deemed by Council as appropriate may be funded from the General Fund. The General Fund also has the most

Attachment: Staff Report - City Finances 21.2.19 (Finance: Council Workshop)

demand on its resources, funding Police, Fire, General Government, Park and Rec, some Engineering and Community Development.

Special Revenue Funds – This group of funds are the most numerous. These funds are very specialized in their purpose and take of specialized operational needs (the landscaping around a subdivision of Landscape Districts) but more often are used for capital projects (Gas Tax funds). Most of the money is dedicated for capital projects.

Enterprises – This is the second largest portion of the budget after the General Fund. Most of the money is for Water, Sewer, Refuse and Storm Drain operations. To a smaller extent, the Airport, Courthouse Rentals and Intermodal Rentals are in this fund group. This group of funds uses the full accrual basis of accounting, which means that capital assets are depreciated and accounted for in the fund. The General Fund and Special Revenue funds do not show their capital assets in the fund and can almost be consider cash funds.

Internal Service Funds – Because the General Fund is on the modified accrual basis of accounting, much like a check book, the fund structure does not do a good job in setting aside resources to fund capital or risk liabilities. These funds meet that need. However, the current budget keeps must of the cost transactions in the General Fund and only keep the set-aside reserves in this fund. In the future, Finance proposes showing all of the related transactions in the General Fund.

Fund Groupings

Hanford has used a number of funds that collectively might be considered one fund. For example, three funds are frequently used as follows:

Model		Example
Fund for Operations	0001	General Fund Operations
Fund for Reserves	0002	General Fund Contingency Reserves
Fund for Capital	0004	Accumulated Capital Outlay

The operations fund would have all the departmental operations, such as Police, Fire, Parks and Rec, General Government. The Reserve fund would have the City's Contingency Reserve and the Capital fund would account for all the capital projects undertaken from the General Fund.

The enterprises are frequently organized in this manner also. Effectively, the three funds act collectively as the General Fund or one of the Enterprise funds. More often, the Special Revenue Funds represent a single revenue source and frequently then have but one fund for the revenue.

To make this clearer, Finance has modified the Flow of Fund Summary presented with the budget to make these fund groupings clearer. The revised document is attached and a sample is shown in Table II, Fund Groupings.

Attachment: Staff Report - City Finances 21.2.19 (Finance: Council Workshop)

Table II
Fund Groupings

Fund	Fund Description	Est. Fund/Cash Balance 6/30/20	2020/21 Revenues & Transfers	Capital	Operating	Debt Service	Total Expenditures	Revenues Over/(under) Expenditures	Est. Fund/Cash* Balance 6/30/21
	General Fund Resources								
0001	GENERAL FUND	$ -	$ 30,991,481	$ 219,640	$ 30,744,876	$ 1,880	$ 30,966,396	$ 25,085	$ 25,085
0002	GENERAL FUND CONT RESERVE	$ -	$ 165,500		$ -		$ -	$ 165,500	$ 165,500
0004	ACCUM CAPITAL OUTLAY	$ 2,607,000	$ (16,731)	$ 415,879	$ -		$ 415,879	$ (432,610)	$ 2,174,390
0005	DWNTN REINVEST RVLVG LOAN	$ 115,000	$ 6,560		$ -		$ -	$ 6,560	$ 121,560
						Total	*$ 31,382,275*		
	Special Revenue Funds								
0020	PARKING DOWNTOWN	$ 135,000	$ 9,350	$ -	$ -		$ -	$ 9,350	$ 144,350
0025	CENTRAL PARKING AND IMPRV	$ 74,000	$ 109,938	$ 10,901	$ 81,090		$ 91,991	$ 17,947	$ 91,947
0026	CENTRAL PARKING & IMPV CAPITAL	$ -	$ -	$ -	$ -		$ -	$ -	$ -
	Road Funds								
0040	GAS TAX - 2105	$ 300,000	$ 326,243	$ 381,533	$ 230,000		$ 611,533	$ (285,290)	$ 14,710
0041	GAS TAX - 2106	$ 127,000	$ 138,528	$ 190,766	$ -		$ 190,766	$ (52,238)	$ 74,762
0042	GAS TAX-2107	$ 380,000	$ 430,385	$ 807,028	$ -		$ 807,028	$ (376,643)	$ 3,357
0043	GAS TAX-2107.5	$ -	$ 7,500	$ -	$ 7,500		$ 7,500	$ -	$ -
0044	GAS TAX-2103	$ -	$ 501,059	$ 572,299	$ -		$ 572,299	$ (71,240)	$ (71,240)
0045	GAS TAX-ROAD MTC REHAB	$ 7,000	$ 956,216	$ 1,035,589	$ -		$ 1,035,589	$ (79,373)	$ (72,373)
0046	GAS TAX-TRAF REFUND LOAN REPAY	$ 14,000	$ 65,705	$ -			$ -	$ 65,705	$ 79,705
0050	T.D.A.-TRANSPORTATION	$ 50,000	$ 829,400	$ 492,287	$ -		$ 492,287	$ 337,113	$ 387,113
0051	ST TRANSPRTATION IMPR PRG	$ 1,095,000	$ -	$ -			$ -	$ -	$ 1,095,000
0052	REGIONAL STP EXCHANGE FDS	$ 8,000	$ -	$ -	$ -		$ -	$ -	$ 8,000
0053	AB 2928 TRANSPORTATION FD	$ -	$ -	$ -			$ -	$ -	$ -
0054	REGIONAL TEA EXCHANGE FDS	$ -	$ -	$ -	$ -		$ -	$ -	$ -
0055	CMAQ FUNDS	$ 454,000	$ 1,125,000	$ 96,365			$ 96,365	$ 1,028,635	$ 1,482,635

As a short hand, it may be useful to remember that anything but the General Fund has use restrictions that must first be considered in using those resources. In other words, over ½ of the budget is use restricted.

Risk Management Needs

Risk management claims can take a long time to develop and eventually be paid. For example, Worker's Compensation claims typically will cover the life of the individual unless special arrangements are agreed to. In looking at the City's risk funds, they need to be adjusted based upon past actuarial reports and emerging claims. The costs in this area may leave the City needing to fund some $5 to $6 million into the risk funds over time. Most of this money will come from the General Fund, as shown in Table III, Risk Management Activity.

Attachment: Staff Report - City Finances 21.2.19 (Finance: Council Workshop)

Table III

City of Hanford			
Risk Management Activity			
6/30/2020			
All Amounts in Thousands			
	Liab.	W/C	Total
Claims Payable	172	2,792	2,964
Incurred but not reported claims	208	2,851	3,059
Liability	380	5,643	6,023
Cash on hand	1,035	1,735	2,770
Surplus/(Shortfall)	655	(3,908)	(3,253)
Reallocated Cash	1,000	1,600	2,600
Revised Sur/(Short)	1,655	(2,308)	(653)
Emerging Claims	(5,000)		(5,000)
Projected Sur/(Short)	(3,345)	(2,308)	(5,653)

As the budget process moves forward, these potential liabilities need to be considered and planned for.

Current Financial Performance

Although the Risk Management needs are sobering, the City does have some positive news. Finance has reviewed the City's major revenues and finds that they are exceeding expectations. Revenue forecasts were rolled back this last budget year in expectation that COVID 19 would dramatically shrink the City's revenues.

In some relatively rich cities that profit from tourist revenues, the revenue drop has been dramatic. However, for Middle America, working town cities, revenues have remained surprisingly strong. Table IV, Major Revenue Trends, show that 10 revenues make up almost 80% of the City's budget. These revenues collectively are up over 10% to budget.

Attachment: Staff Report - City Finances 21.2.19 (Finance: Council Workshop)

Table IV

City of Hanford										
Major Revenue Trends										
All Amounts in Thousands										
			FY 19.20		FY 20.21			Change	Change	
			Actual		YTD	Budget	Forecast	From LY	From Bud	%
Property Tax		0001 400000	5,078		3,205	5,400	5,341	5.2%	(59)	-1.1%
VLF Properyt Tax		0001 400020	5,334		2,797	5,250	5,594	4.9%	344	6.6%
Sales Tax		0001 412000	11,989		6,990	11,535	13,725	14.5%	2,190	19.0%
TOT		0001 416100	534		224	400	407	-23.8%	7	1.8%
Constructin Permits		14120000 421000	1,053		414	850	800	-24.0%	(50)	-5.9%
		General Fund	23,988		13,630	23,435	25,867	7.8%	2,432	10.4%
Water	Res	20810000 490010	7,742		3,039	6,900	8,195	5.9%	1,295	18.8%
	Bus	20810000 490020	1,691		611	1,525	1,648	-2.6%	123	8.1%
Sewer		20710000 490110	6,033		1,939	5,435	6,303	4.5%	868	16.0%
Refuse		20310000 490300	8,884		2,743	8,150	8,894	0.1%	744	9.1%
Storm Drain		20610000 490200	1,560		487	1,420	1,547	-0.8%	127	9.0%
		Enterprises	25,910		8,819	23,430	26,587	2.6%	3,157	13.5%
		Total	49,898		22,449	46,865	52,454	5.1%	5,589	11.9%
					Total Budget		66,565			
							79%			

Because of this preliminary information, management does not recommend any mid-course adjustments but to keep this information in mind as the City prepares its next two-year budget.

Summary

1) Budget Policies

   The City has adopted a balanced budget and emergency reserve policy to keep the City fiscally disciplined and ready for unforeseen events.

2) Budget Financial Structure

   The budget structure, although complicated, can be understood if funds are grouped together according to their purpose, usually controlled by the revenue source. The flow of funds table has been improved to group like funds more clearly.

3) Emerging Risk Management Needs

Attachment: Staff Report - City Finances 21.2.19 (Finance: Council Workshop)

The City has significant risk management needs which must be addressed over time.

4) Current Fiscal Health

The City's revenues have grown despite the COVID-19 shock. This probably means operations can be maintained and might have been increased were it not for the potential risk management costs.

Attachment

Revised Flow of Funds Summary

Attachment: Staff Report - City Finances 21.2.19 (Finance: Council Workshop)

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							Total	**$ 31,382,275**		
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0044	}	GAS TAX-2103	$ -	$ 501,059	$ 572,299	$ -		$ 572,299	$ (71,240)	$ (71,240)
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0053	}	AB 2928 TRANSPORTATION FD	$ -	$ -	$ -			$ -	$ -	$ -
0054	}	REGIONAL TEA EXCHANGE FDS	$ -	$ -	$ -	$ -		$ -	$ -	$ -
0055	}	CMAQ FUNDS	$ 454,000	$ 1,125,000	$ 96,365			$ 96,365	$ 1,028,635	$ 1,482,635
		Housing Funds								
0100		CDBG ENTITLEMENT REUSE FD	$ 48,000	$ 1,505,260	$ -	$ 422,875		$ 422,875	$ 1,082,385	$ 1,130,385
0101		CITY HOUSING REUSE-UNENCUM	$ 308,000	$ -		$ -		$ -	$ -	$ 308,000
0114		CDBG HOUSING REHAB FUND	$ 37,000	$ -		$ -		$ -	$ -	$ 37,000
0115		CAL HOME LOAN PROG REUSE	$ -	$ -		$ -		$ -	$ -	$ -
0116		CAL HOME LOAN PROGRAM FD	$ -	$ -		$ -		$ -	$ -	$ -
0120		HOME GRANT REVOLVING REUSE	$ -	$ 150,336		$ 206,880		$ 206,880	$ (56,544)	$ (56,544)
0121		HOME GRANT RECAPTURE REUSE	$ 367,000	$ 80,000		$ 80,000		$ 80,000	$ -	$ 367,000
0122		HOME GRANT ADMIN REUSE	$ 42,000	$ 10,000		$ 10,000		$ 10,000	$ -	$ 42,000
0129		HOME GRANT PROGRAM FUND	$ -	$ 500,000		$ 472,000		$ 472,000	$ 28,000	$ 28,000
0131		CDBG ENTITLEMENT FUND	$ 53,000	$ 632,993	$ 297,600	$ 335,393		$ 632,993	$ -	$ 53,000
013L		CDBG LOCAL PROGRAM (LA)	$ 349,000	$ 124,000		$ 124,000		$ 124,000	$ -	$ 349,000
0160		SPECIAL ASSESSMENT DISTRC	$ 1,394,000	$ 58,460	$ 109,009			$ 109,009	$ (50,549)	$ 1,343,451
		Impact Fees								

Attachment: Attachments 1 Revised for Feb. 19 (Finance: Council Workshop)

Fund		Fund Description	Est. Fund/Cash Balance 6/30/20	2020/21 Revenues & Transfers	Capital	Operating	Debt Service	Total Expenditures	Revenues Over/(under) Expenditures	Est. Fund/Cash* Balance 6/30/21
0180		PARKS FACILITY IMPACT FEE	$ 4,150,000	$ 436,232	$ 649,694			$ 649,694	$ (213,462)	$ 3,936,538
0181		TRANSPORTN FACLTY IMP FEE	$ 1,599,000	$ 988,824	$ 327,028	$ -		$ 327,028	$ 661,796	$ 2,260,796
0182		FIRE PROTECTION IMP FEE	$ -	$ 113,660	$ 109,010			$ 109,010	$ 4,650	$ 4,650
0183		POLICE PROTECTION IMP FEE	$ 60,000	$ 134,222	$ 16,351			$ 16,351	$ 117,871	$ 177,871
0184		STORM DRAINAGE IMPACT FEE	$ 1,144,000	$ 82,510	$ 163,514	$ -		$ 163,514	$ (81,004)	$ 1,062,996
0185		WATER SYSTEM IMPACT FEE	$ 3,758,000	$ (1,318,784)	$ 1,068,292	$ -		$ 1,068,292	$ (2,387,076)	$ 1,370,924
0186		WASTEWATER SYSTEM IMP FEE	$ 4,791,000	$ (51,720)	$ 54,505	$ -		$ 54,505	$ (106,225)	$ 4,684,775
0187		REFUSE/RECYCLE IMPACT FEE	$ 28,000	$ (475,570)		$ 46,950		$ 46,950	$ (522,520)	$ (494,520)
0200		CANNABIS OPERATIONS	$ -	$ 156,000		$ (40,337)		$ (40,337)	$ 196,337	$ 196,337
		Lighting/Landscaping Assessment Districts								
0240		LAD 90-1 T606 PINECASTLE	$ 5,000	$ 49,100		$ 39,550		$ 39,550	$ 9,550	$ 14,550
0241		LAD 90-02 T610 PARK MONTEREY	$ -	$ 4,350		$ 3,600		$ 3,600	$ 750	$ 750
0242		LAD 90-3 T595 MANSIONETTE 7/8	$ -	$ 4,120		$ 5,050		$ 5,050	$ (930)	$ (930)
0243		LAD 90-4 T619 HYDE PARK	$ -	$ 870		$ 1,200		$ 1,200	$ (330)	$ (330)
0244		LAD 91-1 T641 SIERRA VISTA	$ -	$ 5,220		$ 5,750		$ 5,750	$ (530)	$ (530)
0245		LAD 92-1 PORTOFINO	$ (1,000)	$ 3,960		$ 5,830		$ 5,830	$ (1,870)	$ (2,870)
0246		LAD 92-2 CIELO EN TIERRA	$ -	$ 2,810		$ 3,050		$ 3,050	$ (240)	$ (240)
0247		LAD 93-1 T634 VINTAGE ESTATES	$ 1,000	$ 4,610		$ 4,140		$ 4,140	$ 470	$ 1,470
0248		LAD 93-2 T673 WALNUT FOREST	$ (11,000)	$ 7,060		$ 6,510		$ 6,510	$ 550	$ (10,450)
0249		LAD 94-1 T712 GATEWAY ESTATES	$ (1,000)	$ 2,980		$ 4,970		$ 4,970	$ (1,990)	$ (2,990)
0250		LAD 94-2 T708 STONECREST	$ (9,000)	$ 45,990		$ 48,530		$ 48,530	$ (2,540)	$ (11,540)
0251		LAD 94-3 T696 QUAIL RUN	$ (6,000)	$ 16,050		$ 22,300		$ 22,300	$ (6,250)	$ (12,250)
0252		LAD 97-1 T711 ROSEWOOD ESTATES	$ -	$ 1,540		$ 1,800		$ 1,800	$ (260)	$ (260)
0253		LAD 97-2 T742 SUMMERFIELD	$ -	$ 1,280		$ 1,730		$ 1,730	$ (450)	$ (450)
0254		LAD 97-3 T743 COUNTRY CROSSING	$ (2,000)	$ 15,740		$ 16,050		$ 16,050	$ (310)	$ (2,310)
0255		LAD 98-1 T747 CRYSTAL SPRINGS	$ (2,000)	$ 4,790		$ 6,710		$ 6,710	$ (1,920)	$ (3,920)
0256		LAD 98-2 T759 MOUNTAIN VIEW	$ 4,000	$ 14,420		$ 10,920		$ 10,920	$ 3,500	$ 7,500
0257		LAD 01-1 T680 PACIFIC GROVE	$ 1,000	$ 6,290		$ 5,140		$ 5,140	$ 1,150	$ 2,150
0258		LAD 01-2 T770 CAMBRIDGE HOMES	$ -	$ 8,370		$ 8,200		$ 8,200	$ 170	$ 170
0259		LAD 01-3 T771 POPPY HILL	$ 1,000	$ 5,120		$ 4,010		$ 4,010	$ 1,110	$ 2,110
0260		LAD 01-4 T769 SILVER OAKS	$ (28,000)	$ 32,490		$ 33,000		$ 33,000	$ (510)	$ (28,510)
0261		LAD 02-1 T776 ASHTON PARK	$ -	$ 20,160		$ 20,370		$ 20,370	$ (210)	$ (210)
0262		LAD 03-1 T789 LE PARC/RR	$ -	$ 9,210		$ 9,090		$ 9,090	$ 120	$ 120
0263		LAD 04-1 T810 SIDONIA I & II	$ 1,000	$ 9,570		$ 8,670		$ 8,670	$ 900	$ 1,900
0264		LAD 04-2 T799 CAMBRIDGE/PINNAC	$ (3,000)	$ 17,440		$ 21,600		$ 21,600	$ (4,160)	$ (7,160)
0265		LAD 04-3 T795 CAMBRIDGE/VINEYA	$ (4,000)	$ 56,350		$ 55,640		$ 55,640	$ 710	$ (3,290)
0266		LAD 04-4 T802 SIERRA HEIGHTS	$ -	$ 7,440		$ 8,070		$ 8,070	$ (630)	$ (630)
0267		LAD 05-1 MISSION PARK/BASIN	$ 1,000	$ 4,820		$ 3,040		$ 3,040	$ 1,780	$ 2,780
0268		LAD 05-2 T835 COPPER VALLEY	$ 3,000	$ 15,780		$ 13,270		$ 13,270	$ 2,510	$ 5,510
0269		LAD 06-1 T794 QUAIL PARK	$ -	$ 27,970		$ 30,040		$ 30,040	$ (2,070)	$ (2,070)
0270		LAD 09-1 T877 VICTORY ESTATES	$ 1,000	$ 3,490		$ 2,510		$ 2,510	$ 980	$ 1,980
0271		LAD 09-2 T843 INDEP/LENNAR	$ 1,000	$ 23,450		$ 23,190		$ 23,190	$ 260	$ 1,260
0272		LAD 07-2 T811 S GATE/GREENBRIE	$ 11,000	$ 17,150		$ 8,100		$ 8,100	$ 9,050	$ 20,050
0273		LAD 14-1 T843 INDEP III & IV	$ 10,000	$ 39,950		$ 34,080		$ 34,080	$ 5,870	$ 15,870
0274		LAD 15-1 T887 SILVER OAKS III	$ 16,000	$ 61,150		$ 45,820		$ 45,820	$ 15,330	$ 31,330

Attachment: Attachments 1 Revised for Feb. 19 (Finance: Council Workshop)

Fund		Fund Description	Est. Fund/Cash Balance 6/30/20	2020/21 Revenues & Transfers	Capital	Operating	Debt Service	Total Expenditures	Revenues Over/(under) Expenditures	Est. Fund/Cash* Balance 6/30/21
0275		LAD 15-2 T823 GREENS II	$ 3,000	$ 7,430		$ 10,230		$ 10,230	$ (2,800)	$ 200
0276		LAD 16-1 T917 WOODSIDE	$ 6,000	$ 10,710		$ 13,480		$ 13,480	$ (2,770)	$ 3,230
0277		LAD 16-2 T914 MYNDERUP	$ 11,000	$ 16,910		$ 11,530		$ 11,530	$ 5,380	$ 16,380
0278		LAD 18-1 T918 BELLA VISTA 1/PK	$ 29,000	$ 42,440		$ 34,290		$ 34,290	$ 8,150	$ 37,150
0279		LAD 19-1 T916 PAC GRV	$ -	$ 11,160		$ 11,170		$ 11,170	$ (10)	$ (10)
							Total	**$ 8,960,352**		
		Enterprises								
0023		SPECIAL AVIATION	$ -	$ 1,064,000	$ -	$ -		$ -	$ 1,064,000	$ 1,064,000
0300	*	AIRPORT OPERATIONS	$ 110,000	$ 200,829	$ -	$ 208,435		$ 208,435	$ (7,606)	$ 102,394
0301	*	AIRPORT CAPITAL FUND	$ -	$ -	$ -	$ -		$ -	$ -	$ -
0306	*	REFUSE OPERATIONS	$ -	$ 8,893,640	$ 197,985	$ 7,988,408		$ 8,186,393	$ 707,247	$ 707,247
0307	*	REFUSE CAPITAL & RESERVES	$ 255,000	$ -	$ 17,166	$ -		$ 17,166	$ (17,166)	$ 237,834
0310	*	CITY HFD PUBLIC HSG AUTH	$ -	$ 79,248		$ 73,308		$ 73,308	$ 5,940	$ 5,940
0320	*	INTERMODAL FACILITY OPERATIONS	$ -	$ 33,910		$ 35,609		$ 35,609	$ (1,699)	$ (1,699)
0321	*	INTERMODAL FACILITY CAPITAL	$ -	$ -	$ -	$ -		$ -	$ -	$ -
0330	*	COURTHOUSE SQUARE FACIL	$ -	$ 143,984	$ -	$ 143,984	$ -	$ 143,984	$ -	$ -
0358	*	STORM DRAINAGE OPERATIONS	$ 4,915,000	$ 1,456,260	$ 1,260	$ 1,146,958		$ 1,148,218	$ 308,042	$ 5,223,042
0359	*	STORM DRAINAGE CAP FUND	$ -	$ -	$ 1,175,666	$ -		$ 1,175,666	$ (1,175,666)	$ (1,175,666)
0361	*	WASTEWATER OPERATIONS	$ 455,000	$ 4,965,254	$ -	$ 3,899,364		$ 3,899,364	$ 1,065,890	$ 1,520,890
0362	*	WASTEWATER CAPITAL & RESV	$ 5,632,000	$ -	$ 279,333	$ -		$ 279,333	$ (279,333)	$ 5,352,667
0364	*	WASTEWATER INST DEBT92-02A93-0	$ -	$ -		$ -	$ -	$ -	$ -	$ -
0374	*	WW 02 CIEDB DEBT SVC	$ -	$ 575,880		$ 16,409	$ 559,471	$ 575,880	$ -	$ -
0375	*	BOFA LEASE PURCHASE AGT	$ -	$ 264,864		$ -	$ 264,864	$ 264,864	$ -	$ -
0376	*	2012 RFD SEWER REV BD	$ -	$ 933,456		$ -	$ 933,456	$ 933,456	$ -	$ -
0377	*	2015 RFD SEWER REV BD	$ -	$ 293,050		$ -	$ 293,050	$ 293,050	$ -	$ -
0379	*	2013 WATER REF REV BD	$ -	$ 1,128,250		$ -	$ 1,128,250	$ 1,128,250	$ -	$ -
0380	*	BOFA SOLAR LEASE PUR AGT	$ -	$ 706,308	$ -	$ -	$ 706,308	$ 706,308	$ -	$ -
0381	*	PROP 84-GRANT	$ -	$ -	$ -	$ -		$ -	$ -	$ -
0390	*	WATER OPERATIONS	$ 5,347,000	$ 6,662,806	$ 27,000	$ 5,614,220		$ 5,641,220	$ 1,021,585	$ 6,368,585
0391	*	WATER CAPITAL & RESERVE	$ 4,976,000	$ -	$ 1,170,339	$ -	$ -	$ 1,170,339	$ (1,170,339)	$ 3,805,661
							Total	**$ 25,880,843**		
		Internal Service Funds								
0409	*	LIABILITY INSURANCE	$ 608,000	$ -		$ 44,292		$ 44,292	$ (44,292)	$ 563,708
0410	*	WORKERS' COMPENSATION	$ 900,000	$ -		$ 94,053		$ 94,053	$ (94,053)	$ 805,947

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Fund		Fund Description	Est. Fund/Cash Balance 6/30/20	2020/21 Revenues & Transfers	Capital	Operating	Debt Service	Total Expenditures	Revenues Over/(under) Expenditures	Est. Fund/Cash* Balance 6/30/21
0414	*	COMPUTER REPL RESERVE	$ 536,000	$ -	$ -	$ 14,280		$ 14,280	$ (14,280)	$ 521,720
0415	*	I T S INFORMATIONAL TECH SERV	$ -	$ -	$ 96,060	$ 0		$ 96,060	$ (96,060)	$ (96,060)
0416	*	BUILDING MAINTENANCE	$ 556,000	$ 35,820	$ 2,290	$ 21,586		$ 23,876	$ 11,944	$ 567,944
0417	*	BLDG (CITY) RESERVE FUND	$ 694,000	$ -	$ 101,182	$ 3,700		$ 104,882	$ (104,882)	$ 589,118
0418	*	BLDG (OTHER) FUND	$ 153,000	$ -	$ -	$ -		$ -	$ -	$ 153,000
0447	*	FLEET MAINTENANCE OPER	$ 562,000	$ -	$ 3,096	$ (75,886)		$ (72,790)	$ 72,790	$ 634,790
0448	*	FLEET REPLACEMENT RESERVE	$ 11,046,000	$ 84,300	$ -	$ -		$ -	$ 84,300	$ 11,130,300
							Total	$ 304,654		
		Funds to close out to GF								
0450	*	FIRE CAP/EQUIP REPL RES	$ -	$ 5,000	$ 90,581	$ (16,680)		$ 73,901	$ (68,901)	$ (68,901)
0451	*	POLICE CAP/EQUIP REPL RES	$ 26,000	$ -	$ -	$ -		$ -	$ -	$ 26,000
0452	*	AQUATICS CAP/EQ REPL RES	$ 205,000	$ -	$ -	$ -		$ -	$ -	$ 205,000
							Total	**$ 73,901**		
Grand Total			$ 60,508,000	$ 66,939,156	$ 10,179,248	$ 52,535,497	$ 3,887,280	$ 66,565,074.23	$ 374,082	$ 60,882,082

* Cash Balances are shown for these funds because fund equity includes large capital assets

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