



THE CITY OF
NOVATO
CALIFORNIA

**NOVATO CITIZENS FINANCE ADVISORY/
OVERSIGHT COMMITTEE MEETING**

to be held at

922 Machin Avenue
Novato, CA 94945
415/899-8900
FAX 415/899-8213
www.novato.org

City Administrative Offices
Womack Conference Room
922 Machin Ave

February 15, 2018
7:30 AM

Chair

Tim O'Conner

Vice Chair

Regina Bianucci Rus

Commissioners

Caitrin Devine

David Bentley

Cris MacKenzie

Rafelina Maglio

Robert J. Scott, Jr

AGENDA

A. CALL TO ORDER

B. APPROVAL OF FINAL AGENDA

C. PUBLIC COMMENT

Anyone wishing to speak on non-agenda items will be recognized at this time. These items can legally have no action as they are not on the agenda. There is a three-minute time limit.

7:35 A.M. *(Time is approximate.)*

D. COMMITTEE ORGANIZATIONAL ITEMS

D-1: APPROVAL OF JANUARY 18, 2018 MINUTES

E. GENERAL BUSINESS

Anyone wishing to speak on agenda items will be recognized after the Committee has concluded their initial discussions. There is a three-minute time limit for public comment per item.

7:50 A.M. *(Time is approximate.)*

E-1: RECEIVE AND FILE FY 2017-2018 MID-YEAR FINANCIAL REPORT UPDATE

E-2 REVIEW FY18/19 BUDGET TIMELINE

F. COMMITTEE / STAFF COMMENTS

G. FUTURE MEETINGS

Next meeting scheduled for March 15, 2018

H. ADJOURNMENT

ATTACHMENTS

1. January 18th Meeting Minutes
2. Staff Report - Mid-Year Financial Update
FY 18-19 Budget Timeline

AFFIDAVIT OF POSTING

I, Tony Clark, certify that on February 8, 2018, I caused to be posted the agenda of the February 15, 2018 meeting of the Novato Citizens Finance Advisory/Oversight Committee meeting of the City of Novato, California, on the City of Novato Community Service Boards in City Hall and the Police Department, and on the City's website at www.novato.org.

/Tony Clark/
Finance Manager



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**January 18, 2018
7:30 AM**

Chair

Tim O'Conner

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Commissioners

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David Bentley

Cris MacKenzie

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Robert J. Scott, Jr

MINUTES

A. CALL TO ORDER

Meeting called to order at 7:32am. Committee Members: Tim O'Connor, Regina Bianucci Rus, Caitrin Devine, David Bentley, Cris MacKenzie, Rafelina Maglio, Robert Scott, Jr. Staff Members: Assistant City Manager Michael Antwine, Finance Supervisor Maureen Chapman, Accounting Technician Christina Soares.

B. APPROVAL OF FINAL AGENDA

Bentley motioned to approve, Scott seconded motion. Approved unanimously. Ayes: 7 (O'Connor, Bianucci Rus, Devine, Bentley, MacKenzie, Maglio, Scott, Jr. Noes: 0, Absent: 0

C. PUBLIC COMMENT

None

D. COMMITTEE ORGANIZATIONAL ITEMS

D-1: APPROVAL OF NOVEMBER 16, 2017 MINUTES

Approved on December 18, 2017

D-2: APPROVAL OF DECEMBER 18, 2017 MINUTES

Bianucci Rus motioned to approve, MacKenzie seconded.

Approved unanimously. Ayes: 4 (Bianucci Rus, Bentley, MacKenzie, Maglio. Noes: 0, Absent: 3: O'Connor, Devine & Scott

E. GENERAL BUSINESS

Bentley requested adding to the agenda a budget advisory sub-committee for fourth time. Bianucci Rus also expressed interest in sub-committee and would like a discussion. Maureen will also include CAFR discussion to agenda.

E-1: REVIEW MID-YEAR FINANCIAL REPORT

Maureen Chapman presented the mid-year General Fund financial report to the Committee for review. The report did not reflect mid-year payments received from the State and December's wire

transfers. Once the wire transfers have been posted, an updated report will be sent to the Committee. The Committee discussed the increase in property taxes and why the wire transfers were not posted. Business License renewals began in December and MTD about 1,500 licenses had already renewed at approximately \$500,000. Business License renewals and Accounts Receivable are processed by the same individual and is behind schedule due to busy renewal season. COLA built into renewal fees. Bentley noted sales tax revenue is down but Maureen noted the payment for December had not posted.

Chapman also noted the previous fiscal year detail on report was missing. ACM Antwine noted the chart of account detail had changed in New World and possibly part of the issue. Chapman suggested having a New World technician look into why account detail is not showing.

Bentley asked if gymnastics was a large part of the Park & Recreation numbers. Chapman added adult athletics and children's programs are very popular as well. Once the revenue has been recorded, including investment earnings, an updated report will be sent to the Committee members.

Chapman then reviewed department expenditures with the Committee noting mid-year expenditures should be around 50%, anything above is usually due to a large payment. Bianucci Rus asked about Special Programs. Chapman noted they include payments for Chamber of Commerce but will check for others. O'Connor asked inquired about Special Events. Chapman noted Special Events includes Mutual Aid overtime for Sonoma fires that reached \$86,000.00 and working on a claim to FEMA for reimbursement. A FEMA claim for flooding a year ago is still pending reimbursement.

Bianucci Rus suggested over-funding Emergency Reserve. MacKenzie asked if appropriate to fund from Emergency Reserve. Antwine added Council would have to approve transfer of funds from Emergency Reserve to balance budget. Bentley asked about overtime costs and Multicultural Oversight Committee.

The Committee continued to discuss expenses in Community Development and Public Works. Parks and Recreation revenue is down due to slow time of year and more popular during summer months. Programs were cut back during recession and most Parks and Recreation staff are part-time. Community depends on programs and services offered. Antwine noted looking at fees charged for programs. Chapman also noted that there are minimal costs for low-income people as well as scholarships offered. Bentley asked about staffing in the PRCS department. Antwine explained the department restructuring.

The Committee discussed transfers out and how they occur monthly. CIP transfers occur on a quarterly basis. \$1.1million transfer in July to Pension Obligation Bond. Bianucci Rus noted % expended versus % remaining. Chapman will continue to work on refining report detail in New World.

F. COMMITTEE / STAFF COMMENTS

None

G. FUTURE MEETINGS

Next meeting scheduled for February 15th 2018

H. ADJOURNMENT

Meeting adjourned at 8:17am



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STAFF REPORT

MEETING

DATE: February 15, 2018

TO: Novato Citizens Finance Advisory / Oversight Committee

FROM: Michael L. Antwine II, Assistant City Manager
Tony Clark, Finance Manager

SUBJECT: **FY17/18 Mid-Year Financial Report Update**

RECOMMENDATION

Staff recommend that the Novato Citizens Finance Advisory / Oversight Committee receive and file the report on responses to the FY17/18 mid-year financial report.

DISCUSSION

At the January 18, 2018 Novato Citizens Finance Advisory / Oversight Committee, staff presented the City's FY17/18 mid-year financial report for the committee's review. During the meeting committee members presented staff with several questions regarding the report, that required additional research by staff.

The purpose of this report is to provide the committee with staff's responses to the questions presented at the January 18 meeting. Below is a list of each question and the corresponding staff responses:

Question: Explain the variance between FY16/17 & FY17/18 property tax revenue

Response: The variance can be attributed to timing, as the December teeter apportionment was received but due to staff workload, had not been posted when the mid-year reports were generated.

Question: Explain if any impact on the City's TOT revenue was attributed to the North Bay fires

Response: The TOT is received quarterly, and as a result, staff will not full understand the impact until the October-December payments are received and compared to the prior year period.

Question: Explain the 4.99% decline in investment earnings

Response: With the implementation of the new software over the summer, we are behind with posting investment earnings. Those will be trued up once we have the 2nd quarter amounts.

Question: Explain what can be attributed to the overspending in the Police Professional Standards and Special Services divisions.

Response: The expenditures incurred within this line item are attributed to the Professional Standards activities are listed below:

- Staff attended mandatory trainings that resulted in salaries and benefits charged to Professional Standards rather than their primary budgeted division; an adjustment of approximately \$7,000 will correct this.
- A general ledger correction will be processed to transfer \$5,517 to Human Resources for new hire related expenses.
- Uniform and equipment for 7 new officers and 4 new non-sworn staff hired between July to December; only 1-2 hires are anticipated the remainder of this FY
- Department Team Building held in August, which is POST reimbursable.

Question: Explain what can be attributed to the Police Department Special Services account

Response: The expenditures incurred within this line item are attributed to the Special Services activities are listed below:

- **Mutual Aid for North Bay Fires**

In the Overtime category, the department incurred \$87,623 for its Mutual Aid offered to Sonoma County for the North Bay Fire disaster. Another \$1,300 of associated benefit costs were incurred as well. There is no budget allocation for this expense. PD staff is in the process of compiling our FEMA Assistance Claim to recover these costs, however, given the subsidy application process, costs will likely not be reimbursed this fiscal year.

- **Community Events**

Special Events that the department has offered or participated over holidays have skewed the timing of expenditures in this line item. Examples of such events are Heroes and Helpers, Bell Ringing Competition, Toy Drive, National Night Out, and Back to School Shopping. The department has increased its involvement in Special Events this fiscal year in order to that meet the Council's Strategic Plan for the following:

- *Expand City support, partnership, and sponsorship of events to build community cohesiveness*
- *Promote outreach and involvement of the Hispanic community*

Overall, the Police Department's budget through December is 53% expended. This includes some large one-time expenditures that artificially inflate expenditures; as the fiscal year progresses, the % expended will decrease accordingly. These one-time expenditures include \$1,230,000 in costs for PERS unfunded liability and \$386,702 in Holiday pay.

ATTACHMENTS

1. Mid-Year Financial Report and Attachments

Revenue	FY17/18 Budget	YTD Transactions	Remaining	% Expended	FY16/17 Budget	12/31/2016	Remaining	% Expended
Secured Property Taxes	13,646,430.00	20,625.00	13,625,805.00	0.15%	12,979,700.00	4,506,797.92	8,472,902.08	34.7%
Unsecured Property Taxes	138,500.00	.00	138,500.00	0.0%	140,000.00	118,295.08	21,704.92	84.5%
Supplemental Property Tax	210,000.00	22,170.55	187,829.45	10.6%	210,000.00	7,397.60	202,602.40	3.5%
Special Assessments	4,500.00	446.00	4,054.00	9.9%	4,500.00	3,288.00	1,212.00	73.1%
Property Taxes	13,999,430.00	43,241.55	13,956,188.45	0.31%	13,334,200.00	4,635,778.60	8,698,421.40	34.8%
Real Property Transfer Tax	358,500.00	128,212.56	230,287.44	35.8%	353,500.00	117,564.31	235,935.69	33.3%
Sales & Use Tax	11,675,275.00	3,131,374.35	8,543,900.65	26.8%	11,690,785.00	3,899,477.04	7,791,307.96	33.4%
Hotel Tax	1,768,900.00	532,868.12	1,236,031.88	30.1%	1,669,610.00	510,795.99	1,158,814.01	30.6%
Business Licenses	1,218,840.00	63,994.23	1,154,845.77	5.3%	1,202,020.00	59,604.81	1,142,415.19	5.0%
Franchise Fees	1,733,000.00	270,414.02	1,462,585.98	15.6%	1,581,470.00	259,807.51	1,321,662.49	16.4%
Residential Development Tax	5,000.00	2,200.00	2,800.00	44.0%	5,000.00	2,490.00	2,510.00	49.8%
Other Taxes	16,759,515.00	4,129,063.28	12,630,451.72	24.6%	16,502,385.00	4,849,739.66	11,652,645.34	29.4%
Construction Permits	1,115,700.00	635,898.67	479,801.33	57.0%	1,091,600.00	652,985.07	438,614.93	59.8%
Police Permits	21,250.00	2,937.06	18,312.94	13.8%	20,350.00	6,434.13	13,915.87	31.6%
Other Permits	15,500.00	7,182.00	8,318.00	46.3%	15,500.00	10,407.00	5,093.00	67.1%
License & Permits	1,152,450.00	646,017.73	506,432.27	56.1%	1,127,450.00	669,826.20	457,623.80	59.4%
Vehicle License Fees	23,000.00	.00	23,000.00	0.0%	21,500.00	.00	21,500.00	0.0%
Grants	344,500.00	45,471.00	299,029.00	13.2%	250,000.00	87,956.63	162,043.37	35.2%
Other Revenue	13,650.00	.00	13,650.00	0.0%	166,550.00	600.00	165,950.00	0.4%
Intergovernmental Revenue	381,150.00	45,471.00	335,679.00	11.9%	438,050.00	88,556.63	349,493.37	20.2%
General Government	240,500.00	53,410.02	187,089.98	22.2%	206,000.00	99,967.29	106,032.71	48.5%
Zoning & Subdivision	191,000.00	105,029.01	85,970.99	55.0%	190,500.00	61,283.78	129,216.22	32.2%
Plan Checking Fees	186,800.00	99,174.62	87,625.38	53.1%	188,055.00	95,664.94	92,390.06	50.9%
Engineering Fees, Inspections & Other	97,000.00	63,342.42	33,657.58	65.3%	80,000.00	83,656.61	(3,656.61)	104.6%
Parks & Recreation	2,023,600.00	896,661.73	1,126,938.27	44.3%	1,983,250.00	1,227,393.57	755,856.43	61.9%
Police Services	99,000.00	57,112.11	41,887.89	57.7%	98,000.00	50,389.02	47,610.98	51.4%
Other Service Charges	82,500.00	73,256.11	9,243.89	88.8%	82,500.00	83,241.23	(741.23)	100.9%
Service Charges	2,920,400.00	1,347,986.02	1,572,413.98	46.2%	2,828,305.00	1,701,596.44	1,126,708.56	60.2%
Fines & Forfeitures	220,000.00	53,399.48	166,600.52	24.3%	220,000.00	86,212.73	133,787.27	39.2%
Code Enforcement Fines	200,000.00	115,008.00	84,992.00	57.5%	195,000.00	105,778.50	89,221.50	54.2%
Parking Fines	90,000.00	44,014.22	45,985.78	48.9%	80,000.00	51,399.62	28,600.38	64.2%
Penalties	15,500.00	7,252.85	8,247.15	46.8%	15,500.00	9,497.08	6,002.92	61.3%
Fines & Forfeitures	525,500.00	219,674.55	305,825.45	41.8%	510,500.00	252,887.93	257,612.07	49.5%
Investment Earnings	110,000.00	(5,493.77)	115,493.77	-4.99%	50,000.00	81,651.63	(31,651.63)	163.3%
Rents	430,110.00	249,448.61	180,661.39	58.0%	425,030.00	216,189.65	208,840.35	50.9%
Sale of Property	1,500.00	.00	1,500.00	0.00%	1,500.00	775.00	725.00	51.7%
Use of Money & Property	541,610.00	243,954.84	297,655.16	45.0%	476,530.00	298,616.28	177,913.72	62.7%
Private Donations/Contributions	13,000.00	1,680.00	11,320.00	12.9%	13,000.00	6,000.00	7,000.00	46.2%
Miscellaneous Reimbursements	29,300.00	42,377.39	(13,077.39)	144.6%	55,300.00	40,871.44	14,428.56	73.9%
Bad Debt Writeoffs	300.00	.00	300.00	0.00%	300.00	163.64	136.36	54.5%
Other	17,500.00	9,642.52	7,857.48	55.1%	18,800.00	13,064.03	5,735.97	69.5%
Misc Revenue	60,100.00	53,699.91	6,400.09	89.4%	87,400.00	60,099.11	27,300.89	68.8%
Other Financing Sources	1,359,935.00	488,773.28	871,161.72	35.9%	1,275,526.00	543,109.33	732,416.67	42.6%
Grand Total	37,700,090.00	7,217,882.16	30,482,207.84	19.1%	36,580,346.00	13,100,210.18	23,480,135.82	35.8%

Expenses	FY17/18 Budget	12/31/2017	Remaining	% Expended	FY16/17 Budget	12/31/2016	Remaining	% Expended
Department 10 - Central Administration								
Division 100 - City Council	79,693.00	32,128.54	47,564.46	40%	81,360.00	30,842.00	50,518.00	37.9%
Division 110, 112, 120 - City Manager	1,211,114.00	531,571.75	679,542.25	44%	1,011,922.00	471,834.00	540,088.00	46.6%
Division 130 - City Clerk	556,801.00	152,023.62	404,777.38	27%	319,185.00	87,134.00	232,051.00	27.3%
Division 140, 141, 142 - City Attorney	561,000.00	251,968.19	309,031.81	45%	486,000.00	356,497.00	129,503.00	73.4%
Department 10 - Central Administration Totals	\$2,408,608.00	\$967,692.10	\$1,440,915.90	40%	1,898,467.00	946,307.00	952,160.00	49.8%
Department 15 - Administrative Services								
Division 150 - ASD Administration	253,304.00	46,482.01	206,821.99	18.4%	310,092.00	144,592.00	165,500.00	46.6%
Division 160 - Human Resources	790,936.00	499,535.60	291,400.40	63.2%	768,126.00	426,256.00	341,870.00	55.5%
Division 170 - Finance	732,053.00	319,498.22	407,440.38	43.6%	705,138.00	379,842.00	325,296.00	53.9%
Division 180 - Information Technology	1,203,927.00	580,168.58	618,229.82	48.2%	1,152,254.00	577,230.00	575,024.00	50.1%
Division 190, 191, 192, 193, 194, 195, 196, 197 City Wide Programs	2,901,386.00	1,893,214.19	1,008,171.81	65.3%	2,249,684.00	1,488,896.00	760,788.00	66.2%
Department 15 - Administrative Services Totals	\$5,881,606.00	\$3,338,898.60	\$2,532,064.40	56.8%	5,185,294.00	3,016,816.00	2,168,478.00	58.2%
Department 20 - Police								
Division 201, 202, 203, 205, 206 Police Administration	1,291,242.00	717,585.21	573,656.79	55.6%	1,210,045.00	657,740.00	552,305.00	54.4%
Division 211, 212 Technical Services	2,003,140.00	1,010,919.15	992,220.85	50.5%	1,790,911.00	893,347.00	897,564.00	49.9%
Division 222 - Professional Standards	479,146.00	350,712.26	128,433.74	73.2%	423,325.00	327,739.00	95,586.00	77.4%
Division 231 - Criminal Investigations	924,769.00	541,512.07	383,256.93	58.6%	888,886.00	467,728.00	421,158.00	52.6%
Division 241, 245, 246 Patrol	7,751,159.00	3,841,852.98	3,897,341.02	49.6%	7,364,653.00	3,812,116.00	3,552,537.00	51.8%
Division 252 - Traffic Operations	756,303.00	372,443.91	383,859.09	49.2%	704,772.00	360,332.00	344,440.00	51.1%
Division 280, 281, 282, 283, 284, 286, 290 Special Police Services	1,111,791.00	752,885.68	358,905.32	67.7%	1,070,467.00	574,068.00	496,399.00	53.6%
Department 20 - Police Totals	\$14,317,550.00	\$7,587,911.26	\$6,717,673.74	53.0%	13,453,059.00	7,093,070.00	6,359,989.00	52.7%
Department 40 - Community Development								
Divisions 401, 403 CDD Administration	333,888.00	176,601.17	157,286.83	52.9%	208,705.00	103,122.00	105,583.00	49.4%
Division 414, 415 Code Enforcement	392,596.00	178,425.75	214,170.25	45.4%	361,327.00	169,487.00	191,840.00	46.9%
Division 421, 422, 423 - Planning	900,112.00	405,714.55	494,397.45	45.1%	854,090.00	338,427.00	515,663.00	39.6%
Division 430 - Clerical Support Services	348,139.00	191,099.98	157,039.02	54.9%	334,165.00	172,690.00	161,475.00	51.7%
Division 441 - Building Inspection	641,284.00	387,336.17	253,947.83	60.4%	605,525.00	364,686.00	240,839.00	60.2%
Department 40 - Community Development Totals	\$2,616,019.00	\$1,339,177.62	\$1,276,841.38	51.2%	2,363,812.00	1,148,412.00	1,215,400.00	48.6%
Department 50 - Public Works								
Division 501, 502 - Traffic & Engineering Administration	774,480.00	340,982.24	283,936.76	44.0%	721,760.00	287,776.00	433,984.00	39.9%
Division 510 - Private Project Engineering	336,394.00	178,607.10	117,254.40	53.1%	330,951.00	131,212.00	199,739.00	39.6%
Division 521 - Capital Projects Engineering	388,566.00	155,131.84	230,934.16	39.9%	343,665.00	176,049.00	167,616.00	51.2%
Public Works Engineering	2,273,920.00	1,015,703.42	916,062.08	44.7%	1,396,376.00	594,946.00	801,430.00	42.6%
Division 531 - Maintenance Administration	320,471.00	159,791.33	160,679.67	49.9%	326,362.00	208,263.00	118,099.00	63.8%
Division 541, 544 - Street Maintenance	1,324,487.00	578,545.25	692,114.38	43.7%	1,294,660.00	620,566.00	674,094.00	47.9%
Division 551 - Traffic Operations	450,734.00	132,811.69	317,922.31	29.5%	438,991.00	221,510.00	217,481.00	50.5%
Division 561 - Median Island Maintenance	365,962.00	201,954.83	154,551.17	55.2%	352,714.00	209,429.00	143,285.00	59.4%
Division 571, 572 Parks Maintenance	1,567,176.00	732,699.05	834,476.95	46.8%	1,512,183.00	726,829.00	785,354.00	48.1%
Division 591, 592, 593, 594, 595, 596, 597 - Building Maintenance	1,359,177.00	656,087.33	696,789.67	48.3%	1,306,368.00	637,939.00	668,429.00	48.8%
Public Works Maintenance	8,279,670.00	3,773,133.78	4,383,125.48	45.6%	5,231,278.00	2,624,536.00	2,606,742.00	50.2%
Department 50 - Public Works Totals	\$6,887,447.00	\$3,136,610.66	\$3,488,659.47	45.5%	6,627,654.00	3,219,482.00	3,408,172.00	48.6%
Department 60 - PRCS								
Division 601, 605, 606, 607, 608 Administration	798,561.00	245,030.01	531,190.99	30.7%	915,717.00	392,657.00	523,060.00	42.9%
Division 612 - Lu Sutton Child Care	806,587.00	399,532.26	307,265.34	49.5%	781,132.00	379,007.00	402,125.00	48.5%
Division 627 - Museum Administration & Classes	7,476.00	3,609.57	3,866.43	48.3%	9,306.00	4,331.00	4,975.00	46.5%
Division 631, 632 Senior Citizen Programs	433,656.00	207,685.68	160,722.12	47.9%	347,123.00	167,959.00	179,164.00	48.4%
Division 641, 642 Athletic Programs	1,481,682.00	800,015.33	659,359.27	54.0%	1,383,550.00	764,180.00	619,370.00	55.2%
Department 60 - PRCS Totals	\$3,527,962.00	\$1,655,872.85	\$1,662,404.15	46.9%	3,436,828.00	1,708,134.00	1,728,694.00	49.7%
Department 00 - Non Departmental								
Operating Transfers Out Emergency Reserve	-	-	-	-	1,472,870.00	-	1,472,870.00	0.0%
Operating Transfers Out Facilities Long Term Maintenance	400,000.00	293,457.48	106,542.52	73.4%	572,600.00	286,300.02	286,299.98	50.0%
Operating Transfers Out Infrastructure Long Term Maintenance	586,915.00	199,999.98	386,915.02	34.1%	572,600.00	286,300.02	286,299.98	50.0%
Operating Transfers Out PD Special Projects	7,000.00	3,500.03	3,499.97	50.0%	7,000.00	3,499.98	3,500.02	50.0%
Operating Transfers Out Capital Projects	448,758.00	84,822.00	363,936.00	18.9%	561,294.00	15,719.00	545,575.00	2.8%
Operating Transfers POB Debt Service	1,270,180.00	1,270,952.92	(772.92)	100.1%	1,238,162.00	1,241,631.50	(3,469.50)	100.3%
Operating Transfers Equipment Replacement	462,000.00	231,000.00	231,000.00	50.0%	462,000.00	231,000.00	231,000.00	50.0%
Department 00 - Non Departmental Totals	\$3,174,853.00	\$2,083,732.41	\$1,091,120.59	65.6%	4,886,526.00	2,064,450.52	2,822,075.48	42.2%
Grand Total	\$38,814,045.00	\$20,109,895.50	\$18,209,679.63	51.81%	37,851,640.00	19,196,671.52	18,654,968.48	50.7%

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 101 - General Fund										
REVENUE										
Department 15 - Administrative Services										
Division 193 - Special Programs										
441	General Government									
441.303	General Government MVMCC Admin Fees	50,000.00	.00	50,000.00	.00	.00	.00	50,000.00	0	208,200.00
	441 - General Government Totals	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0%	\$208,200.00
	Division 193 - Special Programs Totals	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0%	\$208,200.00
	Department 15 - Administrative Services Totals	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0%	\$208,200.00
	REVENUE TOTALS	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0%	\$208,200.00
EXPENSE										
Department 15 - Administrative Services										
Division 193 - Special Programs										
500	Salaries & Wages									
500.101	Salaries & Wages Regular	45,000.00	.00	45,000.00	.00	.00	44,978.00	22.00	100	.00
500.102	Salaries & Wages Hourly	32,000.00	.00	32,000.00	562.25	.00	2,226.25	29,773.75	7	2,069.40
500.150	Salaries & Wages Fringe Benefit	.00	325,000.00	325,000.00	320,288.50	.00	320,288.50	4,711.50	99	.00
	500 - Salaries & Wages Totals	\$77,000.00	\$325,000.00	\$402,000.00	\$320,850.75	\$0.00	\$367,492.75	\$34,507.25	91%	\$2,069.40
590	Other Employee Benefits									
590.901	Other Employee Benefits Medicare Tax-City Share	.00	.00	.00	8.15	.00	684.46	(684.46)	+++	30.01
590.905	Other Employee Benefits State Unemployment Insurance	.00	.00	.00	22.49	.00	89.05	(89.05)	+++	82.78
	590 - Other Employee Benefits Totals	\$0.00	\$0.00	\$0.00	\$30.64	\$0.00	\$773.51	(\$773.51)	+++	\$112.79
600	Professional Services									
600.199	Professional Services Professional Services/Other	134,126.00	.00	134,126.00	.00	.00	13,454.10	120,671.90	10	50,893.54
	600 - Professional Services Totals	\$134,126.00	\$0.00	\$134,126.00	\$0.00	\$0.00	\$13,454.10	\$120,671.90	10%	\$50,893.54
601	Contract Services-Intergovernmental									
601.401	Contract Services-Intergovernmental County of Marin	128,000.00	.00	128,000.00	.00	.00	128,854.23	(854.23)	101	126,956.23
601.412	Contract Services-Intergovernmental Hazardous Materials JPA	10,000.00	.00	10,000.00	.00	.00	9,903.00	97.00	99	9,903.00
	601 - Contract Services-Intergovernmental Totals	\$138,000.00	\$0.00	\$138,000.00	\$0.00	\$0.00	\$138,757.23	(\$757.23)	101%	\$136,859.23
615	Rentals & Leases									
615.392	Rentals & Leases CREBS	113,315.00	.00	113,315.00	.00	.00	77,975.00	35,340.00	69	113,315.27
	615 - Rentals & Leases Totals	\$113,315.00	\$0.00	\$113,315.00	\$0.00	\$0.00	\$77,975.00	\$35,340.00	69%	\$113,315.27
685	Special Program Expenses									
685.903	Special Program Expenses Community Homeless Fund	33,822.00	.00	33,822.00	.00	.00	33,821.00	1.00	100	33,821.00
685.920	Special Program Expenses DNBA Contribution	25,000.00	54,442.00	79,442.00	.00	.00	25,000.00	54,442.00	31	50,000.00
685.921	Special Program Expenses Chamber of Commerce - TOT	176,890.00	.00	176,890.00	.00	.00	98,900.03	77,989.97	56	164,786.59
685.923	Special Program Expenses OPEB-Retiree Medical	99,000.00	.00	99,000.00	.00	.00	36,352.00	62,648.00	37	86,904.00
685.924	Special Program Expenses OPEB-Required Contribution	227,000.00	.00	227,000.00	.00	.00	109,000.00	118,000.00	48	239,096.00
685.925	Special Program Expenses OPEB-Administration Fees	3,600.00	.00	3,600.00	300.00	.00	1,800.00	1,800.00	50	3,300.00

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 101 - General Fund										
EXPENSE										
Department 15 - Administrative Services										
Division 193 - Special Programs										
685	Special Program Expenses									
685.927	Special Program Expenses IWO Payment	.00	.00	.00	.00	.00	3,040.87	(3,040.87)	+++	.00
685.990	Special Program Expenses Community Sponsorships	20,000.00	.00	20,000.00	.00	.00	39,066.88	(19,066.88)	195	18,714.73
	685 - Special Program Expenses Totals	\$585,312.00	\$54,442.00	\$639,754.00	\$300.00	\$0.00	\$346,980.78	\$292,773.22	54%	\$596,622.32
	Division 193 - Special Programs Totals	\$1,047,753.00	\$379,442.00	\$1,427,195.00	\$321,181.39	\$0.00	\$945,433.37	\$481,761.63	66%	\$899,872.55
	Department 15 - Administrative Services Totals	\$1,047,753.00	\$379,442.00	\$1,427,195.00	\$321,181.39	\$0.00	\$945,433.37	\$481,761.63	66%	\$899,872.55
	EXPENSE TOTALS	\$1,047,753.00	\$379,442.00	\$1,427,195.00	\$321,181.39	\$0.00	\$945,433.37	\$481,761.63	66%	\$899,872.55
Fund 101 - General Fund Totals										
	REVENUE TOTALS	50,000.00	.00	50,000.00	.00	.00	.00	50,000.00	0%	208,200.00
	EXPENSE TOTALS	1,047,753.00	379,442.00	1,427,195.00	321,181.39	.00	945,433.37	481,761.63	66%	899,872.55
	Fund 101 - General Fund Totals	(\$997,753.00)	(\$379,442.00)	(\$1,377,195.00)	(\$321,181.39)	\$0.00	(\$945,433.37)	(\$431,761.63)		(\$691,672.55)
Grand Totals										
	REVENUE TOTALS	50,000.00	.00	50,000.00	.00	.00	.00	50,000.00	0%	208,200.00
	EXPENSE TOTALS	1,047,753.00	379,442.00	1,427,195.00	321,181.39	.00	945,433.37	481,761.63	66%	899,872.55
	Grand Totals	(\$997,753.00)	(\$379,442.00)	(\$1,377,195.00)	(\$321,181.39)	\$0.00	(\$945,433.37)	(\$431,761.63)		(\$691,672.55)

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 101 - General Fund										
REVENUE										
Department 00 - Non Departmental										
Division 000 - Non Division										
479	Other									
479.199	Other Misc Revenue	1,000.00	.00	1,000.00	67.38	.00	2,972.61	(1,972.61)	297	2,478.21
	479 - Other Totals	\$1,000.00	\$0.00	\$1,000.00	\$67.38	\$0.00	\$2,972.61	(\$1,972.61)	297%	\$2,478.21
891	Operating Transfers In									
891.211	Operating Transfers In Clean Stormwater	75,000.00	.00	75,000.00	.00	.00	.00	75,000.00	0	100,000.00
891.214	Operating Transfers In Subdivision Park Trust	500.00	.00	500.00	41.67	.00	249.98	250.02	50	500.00
891.229	Operating Transfers In Gas Tax	817,000.00	.00	817,000.00	68,083.33	.00	408,499.98	408,500.02	50	817,000.00
891.241	Operating Transfers In Development Impact Fees	34,435.00	.00	34,435.00	3,750.00	.00	18,750.00	15,685.00	54	677.02
891.243	Operating Transfers In NPFA	13,000.00	.00	13,000.00	1,083.33	.00	6,499.98	6,500.02	50	13,000.00
891.296	Operating Transfers In DIF - General Government Systems	45,000.00	.00	45,000.00	.00	.00	3,750.00	41,250.00	8	45,000.00
891.701	Operating Transfers In Hamilton Trust	375,000.00	.00	375,000.00	.00	.00	51,023.34	323,976.66	14	302,333.71
	891 - Operating Transfers In Totals	\$1,359,935.00	\$0.00	\$1,359,935.00	\$72,958.33	\$0.00	\$488,773.28	\$871,161.72	36%	\$1,278,510.73
897	Other Financing Proceeds									
897.214	Other Financing Proceeds Equity Transfer-Quimby	.00	.00	.00	.00	.00	.00	.00	+++	240,000.00
897.237	Other Financing Proceeds Equity Transfer-Parks Measure A	.00	.00	.00	.00	.00	.00	.00	+++	775,000.00
897.241	Other Financing Proceeds Equity Transfer-DIF	.00	.00	.00	.00	.00	.00	.00	+++	680,000.00
	897 - Other Financing Proceeds Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,695,000.00
899	Other Financing Sources									
899.300	Other Financing Sources Capital Leases	.00	.00	.00	.00	.00	.00	.00	+++	16,961.81
	899 - Other Financing Sources Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$16,961.81
	Division 000 - Non Division Totals	\$31,860,640.00	\$0.00	\$31,860,640.00	\$73,598.38	\$0.00	\$4,546,919.75	\$27,313,720.25	14%	\$32,338,733.83
	Department 00 - Non Departmental Totals	\$31,860,640.00	\$0.00	\$31,860,640.00	\$73,598.38	\$0.00	\$4,546,919.75	\$27,313,720.25	14%	\$32,338,733.83
	REVENUE TOTALS	\$31,860,640.00	\$0.00	\$31,860,640.00	\$73,598.38	\$0.00	\$4,546,919.75	\$27,313,720.25	14%	\$32,338,733.83
EXPENSE										
Department 00 - Non Departmental										
Division 000 - Non Division										
680	Capital Outlay >\$5k									
680.111	Capital Outlay >\$5k Land	.00	.00	.00	.00	.00	100,000.00	(100,000.00)	+++	1,541,198.43
	680 - Capital Outlay >\$5k Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	(\$100,000.00)	+++	\$1,541,198.43
991	Operating Transfers Out									
991.115	Operating Transfers Out Insurance Reserve	.00	.00	.00	.00	.00	.00	.00	+++	300,000.00
991.116	Operating Transfers Out Emergency Reserve	.00	.00	.00	.00	.00	.00	.00	+++	1,205,319.00
991.118	Operating Transfers Out Facilities Long-Term Maint	400,000.00	.00	400,000.00	48,909.58	.00	293,457.48	106,542.52	73	572,600.00
991.119	Operating Transfers Out Infrastructure Long-Term Maint	586,915.00	.00	586,915.00	33,333.33	.00	199,999.98	386,915.02	34	572,600.00
991.231	Operating Transfers Out PD Special Projects	7,000.00	.00	7,000.00	583.33	.00	3,500.03	3,499.97	50	7,000.00

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 101 - General Fund										
EXPENSE										
Department 00 - Non Departmental										
Division 000 - Non Division										
991	Operating Transfers Out									
991.301	Operating Transfers Out Capital Projects	448,758.00	.00	448,758.00	.00	.00	84,822.00	363,936.00	19	86,658.00
991.502	Operating Transfers Out POB Debt Service	1,270,180.00	.00	1,270,180.00	.00	.00	1,270,952.92	(772.92)	100	1,241,631.50
991.602	Operating Transfers Out Equipment Replacement	462,000.00	.00	462,000.00	38,500.00	.00	231,000.00	231,000.00	50	462,000.00
	991 - Operating Transfers Out Totals	\$3,174,853.00	\$0.00	\$3,174,853.00	\$121,326.24	\$0.00	\$2,083,732.41	\$1,091,120.59	66%	\$4,447,808.50
997	Other Financing Uses									
997.400	Other Financing Uses Debt Service Interest IF Loans	.00	.00	.00	.00	.00	.00	.00	+++	2,488.05
	997 - Other Financing Uses Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,488.05
	Division 000 - Non Division Totals	\$3,174,853.00	\$0.00	\$3,174,853.00	\$121,326.24	\$0.00	\$2,183,732.41	\$991,120.59	69%	\$5,991,494.98
	Department 00 - Non Departmental Totals	\$3,174,853.00	\$0.00	\$3,174,853.00	\$121,326.24	\$0.00	\$2,183,732.41	\$991,120.59	69%	\$5,991,494.98
	EXPENSE TOTALS	\$3,174,853.00	\$0.00	\$3,174,853.00	\$121,326.24	\$0.00	\$2,183,732.41	\$991,120.59	69%	\$5,991,494.98
Fund 101 - General Fund Totals										
	REVENUE TOTALS	31,860,640.00	.00	31,860,640.00	73,598.38	.00	4,546,919.75	27,313,720.25	14%	32,338,733.83
	EXPENSE TOTALS	3,174,853.00	.00	3,174,853.00	121,326.24	.00	2,183,732.41	991,120.59	69%	5,991,494.98
	Fund 101 - General Fund Totals	\$28,685,787.00	\$0.00	\$28,685,787.00	(\$47,727.86)	\$0.00	\$2,363,187.34	\$26,322,599.66		\$26,347,238.85
Grand Totals										
	REVENUE TOTALS	31,860,640.00	.00	31,860,640.00	73,598.38	.00	4,546,919.75	27,313,720.25	14%	32,338,733.83
	EXPENSE TOTALS	3,174,853.00	.00	3,174,853.00	121,326.24	.00	2,183,732.41	991,120.59	69%	5,991,494.98
	Grand Totals	\$28,685,787.00	\$0.00	\$28,685,787.00	(\$47,727.86)	\$0.00	\$2,363,187.34	\$26,322,599.66		\$26,347,238.85

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 101 - General Fund										
REVENUE										
Department 20 - Police										
Division 286 - Special Events										
448	Police Services									
448.400	Police Services Special Police Services	8,000.00	.00	8,000.00	.00	.00	10,366.34	(2,366.34)	130	15,222.81
	448 - Police Services Totals	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$10,366.34	(\$2,366.34)	130%	\$15,222.81
	Division 286 - Special Events Totals	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$10,366.34	(\$2,366.34)	130%	\$15,222.81
	Department 20 - Police Totals	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$10,366.34	(\$2,366.34)	130%	\$15,222.81
	REVENUE TOTALS	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$10,366.34	(\$2,366.34)	130%	\$15,222.81
EXPENSE										
Department 20 - Police										
Division 286 - Special Events										
500	Salaries & Wages									
500.102	Salaries & Wages Hourly	.00	.00	.00	.00	.00	1,732.22	(1,732.22)	+++	28.50
	500 - Salaries & Wages Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,732.22	(\$1,732.22)	+++	\$28.50
510	Overtime									
510.311	Overtime Special Events	12,253.00	.00	12,253.00	4,483.56	.00	9,771.64	2,481.36	80	14,241.20
510.317	Overtime FEMA	.00	.00	.00	1,567.30	.00	87,623.15	(87,623.15)	+++	327.00
510.318	Overtime Community Meetings	.00	.00	.00	1,442.57	.00	7,133.32	(7,133.32)	+++	9,058.27
510.319	Overtime Department Meetings	.00	.00	.00	2,142.16	.00	4,573.61	(4,573.61)	+++	2,993.17
510.320	Overtime Misc PD Overtime	824.00	.00	824.00	1,368.28	.00	3,337.45	(2,513.45)	405	7,574.57
	510 - Overtime Totals	\$13,077.00	\$0.00	\$13,077.00	\$11,003.87	\$0.00	\$112,439.17	(\$99,362.17)	860%	\$34,194.21
550	Retirement Contributions									
550.701	Retirement Contributions Retirement Contribution-Police	.00	.00	.00	.00	.00	235.22	(235.22)	+++	.00
	550 - Retirement Contributions Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$235.22	(\$235.22)	+++	\$0.00
590	Other Employee Benefits									
590.901	Other Employee Benefits Medicare Tax-City Share	600.00	.00	600.00	150.09	.00	1,590.17	(990.17)	265	468.96
590.905	Other Employee Benefits State Unemployment Insurance	.00	.00	.00	.00	.00	.00	.00	+++	2.86
590.912	Other Employee Benefits Workers Compensation Insurance	.00	.00	.00	.00	.00	109.43	(109.43)	+++	.00
590.961	Other Employee Benefits Retirement Medical	.00	.00	.00	.00	.00	56.26	(56.26)	+++	.00
	590 - Other Employee Benefits Totals	\$600.00	\$0.00	\$600.00	\$150.09	\$0.00	\$1,755.86	(\$1,155.86)	293%	\$471.82
610	Training & Travel									
610.821	Training & Travel Non-Training Costs	.00	.00	.00	.00	.00	7,666.68	(7,666.68)	+++	589.17
	610 - Training & Travel Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,666.68	(\$7,666.68)	+++	\$589.17
630	Materials & Supplies									
630.725	Materials & Supplies Operating Supplies	1,500.00	.00	1,500.00	.00	.00	9,322.40	(7,822.40)	621	2,959.42
	630 - Materials & Supplies Totals	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$9,322.40	(\$7,822.40)	621%	\$2,959.42

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 101 - General Fund										
EXPENSE										
Department 20 - Police										
Division 286 - Special Events										
635 Dues & Publications										
635.790	Dues & Publications Miscellaneous	.00	.00	.00	.00	.00	44.73	(44.73)	+++	.00
635 - Dues & Publications Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44.73	(\$44.73)	+++	\$0.00
645 Notices & Advertising										
645.411	Notices & Advertising Advertising-Promotional	.00	.00	.00	.00	.00	4,670.00	(4,670.00)	+++	.00
645 - Notices & Advertising Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,670.00	(\$4,670.00)	+++	\$0.00
Division 286 - Special Events Totals		\$15,177.00	\$0.00	\$15,177.00	\$11,153.96	\$0.00	\$137,866.28	(\$122,689.28)	908%	\$38,243.12
Department 20 - Police Totals		\$15,177.00	\$0.00	\$15,177.00	\$11,153.96	\$0.00	\$137,866.28	(\$122,689.28)	908%	\$38,243.12
EXPENSE TOTALS		\$15,177.00	\$0.00	\$15,177.00	\$11,153.96	\$0.00	\$137,866.28	(\$122,689.28)	908%	\$38,243.12
Fund 101 - General Fund Totals										
REVENUE TOTALS		8,000.00	.00	8,000.00	.00	.00	10,366.34	(2,366.34)	130%	15,222.81
EXPENSE TOTALS		15,177.00	.00	15,177.00	11,153.96	.00	137,866.28	(122,689.28)	908%	38,243.12
Fund 101 - General Fund Totals		(\$7,177.00)	\$0.00	(\$7,177.00)	(\$11,153.96)	\$0.00	(\$127,499.94)	\$120,322.94		(\$23,020.31)
Grand Totals										
REVENUE TOTALS		8,000.00	.00	8,000.00	.00	.00	10,366.34	(2,366.34)	130%	15,222.81
EXPENSE TOTALS		15,177.00	.00	15,177.00	11,153.96	.00	137,866.28	(122,689.28)	908%	38,243.12
Grand Totals		(\$7,177.00)	\$0.00	(\$7,177.00)	(\$11,153.96)	\$0.00	(\$127,499.94)	\$120,322.94		(\$23,020.31)