






to accommodate the impacts of COVID-19, both in terms of planned public meetings as well as the development of the budget itself. On May 19, 2020, the City Council received the proposed budget and set the date for the public hearing. On June 16, 2020, the City Council conducted a public hearing on the proposed FY 2020/21 budget and subsequently adopted the FY 2020/21 annual budget.

**DISCUSSION:**

The City adopted a biennial budget and five-year planning process in 2016 to provide a more informative, long-term outlook on City finances. Due to the unprecedented economic environment prompted by COVID-19 and the ongoing shelter-in-place order, a one-year emergency budget was proposed for adoption because the fiscal impact of COVID-19 could not be reasonably estimated at the time: the shelter-in-place order is the primary driver of current economic conditions and until this order is lifted, the timing and nature of an economic recovery remains unknown. Even after the stay at home order is lifted the toll it is has taken on the local economy and psyche of citizens will still be highly unpredictable. Time alone will provide us a better barometer of the impacts, but not until the order is lifted.

In a normal budget development environment, staff seeks feedback from advisory boards, commissions, and committees; community groups; and City Council on departmental budgets and General Fund balancing measures to incorporate into the proposed budget. The Budget Engagement Commission (BEC) is an integral part of the budget process and was scheduled to receive, discuss, and provide input on all elements of the proposed budget, including individual presentations from City departments on their fiscal needs and proposed budgets; General Fund balancing measures; and the Measure Z spending plan. Due to the impact of COVID-19 on public and community meetings, the City streamlined the current budget process to adopt an emergency FY 2020/21 budget while remaining compliant with Charter requirements, as follows:

 <b>Normal Budget</b>	 <b>Emergency Budget</b>	 <b>Reason for Change</b>
<ul style="list-style-type: none"> <li>➤ <b>Budget development</b> <ul style="list-style-type: none"> <li>• 2-year budget, 5-year plans</li> <li>• Program/service impacts</li> </ul> </li> <li>➤ <b>Public body &amp; community feedback</b> <ul style="list-style-type: none"> <li>• Department presentations</li> <li>• Boards/Commissions per Charter requirements</li> <li>• Other public bodies</li> <li>• Ward meetings/workshops</li> <li>• Community group meetings</li> </ul> </li> <li>➤ <b>Council Budget Workshop</b></li> <li>➤ <b>Incorporate feedback</b> <ul style="list-style-type: none"> <li>• Balancing measures</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ <b>FY 2019/20 Rollover Budget</b> <ul style="list-style-type: none"> <li>• Incorporate known and unavoidable items (e.g. MOU impacts; CalPERS UAL payment; debt obligations, election costs for Charter update)</li> <li>• Discretionary spending flat</li> <li>• Approved personnel changes; reorganizations</li> </ul> </li> <li>➤ <b>Council presentation only</b> of proposed budget                             <ul style="list-style-type: none"> <li>• Balancing measures</li> </ul> </li> <li>➤ <b>Council adoption</b></li> <li>➤ <b>Intra-cycle budget updates</b> with public body feedback</li> </ul>	<ul style="list-style-type: none"> <li>➤ <b>Essential meetings mandate:</b> Governor's Stay at Home Order limits public meetings</li> <li>➤ <b>Incorporate recent feedback on FY 2019/20 budget</b> <ul style="list-style-type: none"> <li>• The 'roll over' allows the City the opportunity to use the budget details, as recently presented and discussed to be duplicated for the FY 2020/21 Emergency Budget</li> <li>• Budget Engagement Commission</li> <li>• Council</li> <li>• Other public bodies</li> </ul> </li> </ul>

On May 19, 2020, City Council received and provided input on the proposed fiscal year 2020/21 emergency budget, inclusive of the fiscal year 2020/21 emergency Capital Improvement Plan. On June 16, 2020, the City Council held a public hearing on the proposed budget and subsequently approved the FY 2020/21 budget. The Budget Engagement Commission's recommendations as

they related to the FY 2020/21 budget and Measure Z spending plan were communicated to the City Council in the staff reports for both dates.

Budget Overview – Citywide

Due to the inability to predict the fiscal impact of COVID-19 at this early date, only the General Fund and Measure Z have been adjusted for potential COVID-19 impacts in the FY 2020/21 emergency budget, except for vacancy savings targets adopted in most funds. All City funds will be monitored closely during the fiscal year, and proposed intracycle adjustments will be brought to the appropriate boards and commissions for recommendation to City Council as more information becomes available.

The adopted fiscal year (FY) 2020/21 emergency budget totals \$1.2 billion, comprised of \$1.1 billion in operating expenses and \$110 million in planned capital projects.

<b>CITYWIDE BUDGET SUMMARY - OPERATING Adopted FY 2020/21 Emergency Budget</b>	
<b>Revenues &amp; Transfers In</b>	
Taxes	\$239,609,327
Licenses & Permits	12,922,118
Intergovernmental	34,657,946
Charges for Services	630,085,449
Fines & Forfeits	5,359,390
Special Assessments	11,881,391
Miscellaneous	28,973,728
Rents	2,337,083
Other Financing Sources	586,000
Operating Transfers In	127,703,003
COVID-19 Contingency Revenue Reduction – General Fund	(7,754,870)
<b>Total Revenues &amp; Transfers In</b>	<b>\$1,086,360,565</b>
<b>Expenditures &amp; Transfers Out</b>	
Personnel Services	\$382,832,570
Non-personnel Expenses	403,782,617
Special Projects	53,949,047
Equipment Outlay	5,410,195
Debt Service	150,663,366
Capital Outlay	571,067
Charges from Others	96,986,053
Charges to Others	(125,268,857)
Operating Transfers Out	127,703,003
Projected POB Savings	(7,000,000)
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$1,089,629,061</b>

**CITYWIDE BUDGET SUMMARY - CAPITAL  
FY 2020/21 Adopted Capital Budget**

**Funding Sources**

Electric Utility	\$41,663,797
Water Utility	30,616,405
Transportation Funds	14,969,492
Measure Z Capital	7,237,955
Sewer	14,000,000
Other	1,575,766
<b>Total Funding Sources</b>	<b>\$110,063,415</b>

**Funding Uses**

Airport	\$104,225
Electric	41,663,797
Innovation and Technology	2,909,496
Municipal Buildings and Facilities	1,000,000
Parks, Recreation, and Community Services	325,000
Railroad	772,700
Sewer	14,000,000
Storm Drain	650,000
Transportation	18,021,792
Water	30,616,405
<b>Total Funding Uses</b>	<b>\$110,063,415</b>

*Budget Overview – General Fund*

The adopted FY 2020/21 General Fund budget totals \$271.4 million, a decrease of \$7.7 million as compared to the FY 2019/20 amended budget adopted by Council on June 18, 2019.

<b>GENERAL FUND Adopted FY 2020/21 Emergency Budget</b>	
<b>Revenues &amp; Transfers In</b>	
Property Tax	\$70,854,729
Sales & Use Tax	59,644,285
Utility Users Tax	30,071,801
Transient Occupancy Tax	2,709,840
Franchise Fees	5,262,475
Licenses & Permits	8,678,998
Intergovernmental	1,144,668
Charges for Services	15,380,916
Fines & Forfeits	1,659,390
Special Assessments	512,980
Miscellaneous	4,117,838
Operating Transfers In	79,117,227
Uncategorized COVID-19 Revenue Reduction	<b>(7,754,870)</b>
<b>Total Revenues &amp; Transfers In</b>	<b>\$271,400,277</b>
<b>Expenditures &amp; Transfers Out</b>	
Personnel Services	\$229,961,706
Non-personnel Expenses	54,327,783
Special Projects	6,478,058
Equipment Outlay	280,687
Capital Outlay	173,360
Charges from Others	39,044,733
Charges to Others	<b>(82,221,111)</b>
Operating Transfers Out	30,355,061
Projected POB Savings	<b>(7,000,000)</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$271,400,277</b>

**Revenue:** Revenue assumptions made prior to COVID-19 and totaling \$280.8 million were based upon information provided by the City’s sales and property tax consultant HdL, trend analysis, and consideration of economic factors. The most notable impact to General Fund resources aside from COVID-19 was a programmed \$6.5 million reduction in Measure Z support to the General Fund via the Measure Z funding gap line item in the 2016-2021 five-year spending plan prepared in Spring of 2017. That plan projected that strong, sustained revenue growth and one-time revenues in the General Fund would offset rising operating costs. Following best budgeting practices, the City no longer balances operating costs on unpredictable and unreliable one-time revenues, such as sales of City property. Additionally, one-time revenues are now subject to the Pension Funding Policy, which ensures that the City allocates a portion of unanticipated one-time revenues toward the long-term management of rising pension costs.

As a result of the COVID-19 emergency and potential impacts on General Fund revenues, revenue estimates were reduced by 10% (approximately \$28.1 million) for a final revenue estimate in the General Fund of \$271.4 million.

**Expenditures:** The adopted expenditure budget includes known and unavoidable cost increases, including estimated personnel cost increases consistent with employee agreements (\$7.1 million excluding vacancy savings targets); an increase of \$3.5 million in the annual CalPERS unfunded accrued liability payment; and an increase of \$1.4 million in estimated election costs related to the City Charter review. On May 19, 2020, the City Council voted to place six charter amendments on the ballot at an estimated cost of \$695,000. Following the full accounting of all charter amendment costs, staff will seek BEC input and recommendation to Council on the reallocation of unexpended election funds as part of the quarterly reporting process.

City departments were required to maintain a flat budget in discretionary spending categories, forcing them to absorb contractual, mandated, and other unavoidable cost increases by reducing discretionary line items such as equipment replacement, training, and supplies. As a result of COVID-19, staff incorporated a vacancy savings target of \$15.5 million into the adopted budget, representative of positions that are currently vacant.

### General Fund Balancing Measures

The following balancing measures are incorporated into the adopted FY 2020/21 budget:

- **POB Issuance (\$7 million):** On June 11, 2020, the City completed a highly successful Pension Obligation Bond sale which guarantees a savings of at least \$7 million to the General Fund in FY 2020/21. Actual savings will be quantified following a review and response by CalPERS.
- **Maintain Measure Z FY 2019/20 Support Level (\$6.5 million):** Preserves the Measure Z contribution to the General Fund at the same level as FY 2019/20 (\$18.3 million) to help offset \$6.5 million of the deficit resulting from the COVID-19 revenue reduction.
- **Allocate Unspent Measure Z Contingency (2019-2021) (\$6 million):** A total of \$6 million was programmed in the 2018-2023 Measure Z spending plan's Spending Contingency (#4) line item over three years from FY 2018/19 through FY 2020/21. The amount has not been expended and will be used to help offset General Fund revenue reductions resulting from COVID-19.
- **Section 115 Trust (\$6.2 million):** In 2019, Council approved the establishment of a Section 115 Pension Trust for the long-term management of pension costs. The current value of \$9.4 million is available for withdrawal to pay a portion of the City's required CalPERS UAL payment in FY 2020/21.

### Potential COVID-19 Impacts on the General Fund Budget

Although the FY 2020/21 preliminary budget was successfully balanced using vacancy savings, it would be irresponsible to ignore certain COVID-19 impacts on the General Fund. While the fiscal impact cannot be reasonably estimated at this time, staff incorporated a 10% revenue reduction totaling \$28.1 million and the aforementioned balancing measures that leave General Fund reserves intact. The estimated 10% reduction is based on revenue declines experienced immediately following previous economic recessions such as the 2008 Great Recession as well as limited data available during the current pandemic.

It should be noted that the revenue demographic of California cities is diverse, requiring analysis,

identification, and consideration of potential COVID-19 effects on individual revenue sources in each agency. For example, much of the revenue generated in California's coastal and destination cities comes from tourism and entertainment which will impact sales tax and transient occupancy tax to a higher degree than will likely be experienced in inland cities. In Riverside, sales tax is primarily generated from the sale of core goods and services, and transient occupancy tax is more often a result of necessary travel rather than leisure (e.g. business travel). Property and sales tax account for more than 50% of the City's General Fund revenues. Based on staff's discussion with HdL (the city's sales and property tax consultant), research and observation of actions taken by other cities, and feedback from City departments, staff believes a 10% revenue reduction in the City's General Fund combined with diligent monitoring of the City's finances and cost control measures (limiting spending to essential and emergency needs, and suspension of recruitment) is a prudent course of action at this time to mitigate the potential fiscal impact of COVID-19. The 10% (\$28.1 million) revenue reduction included in the adopted FY 2020/21 emergency budget is comprised of:

- **Property Tax:** Contingency reduction of 2% (\$1.45 million). Property tax accounts for 25.7% of projected General Fund revenues. COVID-19 has resulted in a slow-down of home sales and new construction, so the original projected 3% growth in this category may not be achieved. Due to the delayed impact of COVID-19 on the housing market, a modest 2% contingency revenue reduction is included in the adopted budget, reducing the projected 3% growth to 1%.
- **Sales Tax:** Contingency reduction of 14.1% (\$9.8 million) based on HdL projections in conjunction with staff discussion. Sales tax accounts for 24.7% of projected General Fund revenues. With business activity limited to essential services and human movement minimized, consumer spending has plummeted. HdL projects a 14.6% total revenue loss for the remainder of FY 2019/20, with moderate recovery beginning in mid FY 2020/21.
- **Transient Occupancy Tax (TOT):** Contingency reduction of 65% (\$5 million). TOT accounts for 2.8% of projected General Fund revenues. With travel and entertainment at a near standstill, hotel occupancy is expected to drop 90% in FY 2019/20 followed by a protracted rebound: consumers are unlikely to quickly resume pre COVID-19 travel and spending behaviors.
- **Licenses and Non-Developer Permits:** Contingency reduction of 30% (\$2.9 million). This revenue accounts for 3.5% of projected General Fund revenues and includes animal licenses, business licenses, and other miscellaneous permits. Business licenses in particular (86% of this category) are expected to decline as a result of the financial hardships and potential permanent business closures prompted by COVID-19.
- **Non-Development Charges for Services:** Contingency reduction of 10% (\$1.1 million). This revenue accounts for 3.9% of projected General Fund revenues; 33% (\$3.7 million) of this category is comprised of Parks and Recreation fees, which are expected to experience a gradual recovery as customers resume pre COVID-19 activity levels.
- **Other Revenues:** A total of \$7.8 million of additional revenue reduction contingencies is incorporated into the adopted budget, allowing a buffer for the unknown impacts of COVID-19 on other revenue sources such as franchise fees, building and other permits, and the general fund transfer, or for larger impacts than expected on revenues already reduced.

Other risk factors exist for the General Fund that may need to be addressed in the future. Given

the turmoil in the financial market uncertainty exists on how CalPERS investments will be impacted at year end which could result in significant increases in unfunded liability payments beginning July 2022. Additionally, the City consistently receives legal challenges to the general fund transfer from the Electric and Water funds. Any unsuccessful attempt to defend the legality of the transfers could have a detrimental impact to the General Fund. The combined transfer represents approximately \$49 million or 17.9% of FY 2020/21 estimated General Fund revenue.

### Budget Overview – Measure Z

Measure Z revenues will be impacted by COVID-19 by an unpredictable amount. FY 2019/20 revenue projections were revised in the second quarter to \$62.3 million based on strong revenue performance. Due to COVID-19, the FY 2019/20 projection has been revised to approximately \$59 million and the FY 2020/21 projection in the adopted budget set to approximately \$56 million based on information provided by the City's sales tax consultant HdL in conjunction with staff discussion.

Additional Measure Z funding will likely be required to provide financial assistance to the General Fund if COVID-19 fiscal impacts are too great for the General Fund to absorb through other mitigating actions. Therefore, reprioritization or deferment of one-time Measure Z spending items is incorporated into the adopted budget to 1) offset Measure Z revenue declines and 2) set aside funding to preserve General Fund operations, if needed.

The current Measure Z spending plan extends through FY 2022/23. The spending plan has been updated with new cost estimates for on-going items such as personnel and debt, including the programmed addition of thirteen (13) police officers in FY 2020/21. Other items have been revised based on BEC and Council feedback. The following major adjustments have been incorporated into the adopted FY 2020/21 budget:

- **Measure Z Spending Contingency (Item #4):** A total of \$6 million was programmed in the 2018-2023 Measure Z spending plan's Measure Z Spending Contingency (#4) line item over three years from FY 2018/19 through FY 2020/21. The amount has not been expended and will be used to help offset General Fund revenue reductions resulting from COVID-19. The unexpended FY 2018/19 amount of \$2 million will be reappropriated from unallocated fund reserves. \$2 million will be unappropriated in FY 2019/20 and reappropriated in the adopted budget.
- **Police Officer Lateral Hire Incentives and Recruitment Costs (Item #7):** Reduce to \$200,000 annually, maintaining funding only for recruitment costs. The Police Department does not anticipate a need to offer hiring incentives.
  - **BEC recommendation:** On January 16, 2020, the BEC discussed the 2018-2023 Measure Z Spending Plan and recommended that all funding for this spending item be removed, with a vote of 10 Ayes, 1 Noes, and 0 Abstentions. (Attachment 3)
- **General Fund Support - Maintain Programs & Services (#18):** The FY 2016-2021 Measure Z plan adopted in May 2017 included a reduction of \$6.5 million in General Fund support predicated on a General Fund five-year plan that projected strong, continued revenue growth and significant one-time revenues such as the sale of City property to offset increasing operating costs. However, as a result of COVID-19 the funding level was restored to the current level at FY 2019/20 (\$18.3 million) for the near term.



- **New Police Headquarters (#25):** Debt was not issued in FY 2019/20 as planned; the \$2.1 million allocation programmed in FY 2019/20 will be unappropriated and returned to unallocated reserves. Given the unknown impact of COVID-19 on City finances, this project is deferred to FY 2022/23 in the updated spending plan.
- **Museum Expansion & Rehabilitation (#26):** Due to the potential impacts of COVID-19 on available resources, this project is deferred to FY 2022/23 in the updated spending plan.
  - **BEC recommendation:** On January 16, 2020, the BEC discussed the 2018-2023 Measure Z Spending Plan and requested a follow-up presentation by the Museum regarding architectural plans, options, and its associated costs. On March 12, 2020, the BEC received the follow-up presentation and recommended that the project remain in the Measure Z plan with a vote of 9 Ayes, 4 Noes and 0 abstentions; draft minutes for the March 12 meeting have not yet been approved by the BEC. (Attachment 3)
- **Downtown Parking Garage (#27):** Due to the uncertainty of COVID-19 on parking fund revenues and continuing discussion regarding City-owned parking and related operating and funding strategies, this item has been removed from the Measure Z spending plan to free up funding for other critical operating needs.
  - **BEC recommendation:** On January 16, 2020, the BEC discussed the 2018-2023 Measure Z Spending Plan and recommended that City Council eliminate this item from the Measure Z five-year spending plan. (Attachment 3)
- **Ward Action Team - City Manager's Office (Item #32):** Eliminate the City Manager's Office Ward Action Team position; related activities have been absorbed by existing General Fund staff.
  - **BEC recommendation:** On January 16, 2020, the BEC discussed the 2018-2023 Measure Z Spending Plan and unanimously voted that this spending item be removed. (Attachment 3)
- **Public Safety & Engagement Team Program (PSET) (#39):** The PSET program has been continued through the FY 2018-2023 spending plan at \$2.8 million annually (the FY 2019/20 funding level is \$3.4 million). This spending item includes seventeen (17) personnel; however, consistent with other City funds, positions vacant as of March 13, 2020 were unfunded in the amount of \$308,000: three (3) park maintenance workers and one (1) park supervisor. If Measure Z funding is discontinued, the filled positions will need to be transferred to the General Fund with a funding plan, or the positions would need to be vacated.

The following table summarizes the revisions to the Measure Z spending plan in the FY 2020/21 adopted budget.

<b>MEASURE Z SPENDING PLAN REVISIONS</b>		
<b>Measure Z Fund Spending Item</b>	<b>Increase / (Decrease) in Spending</b>	<b>Adopted Budget</b>
4 Allocate Unspent Measure Z Contingency (2019-2020)	\$4,000,000	\$6,000,000
7 Police Officer Lateral Hire Incentives and Recruitment Costs	(144,360)	\$200,000
18 General Fund Support - Maintain Programs & Services	6,531,749	18,266,026
25 New Police Headquarters – Defer to FY 2023	(3,652,000)	-
26 Museum Expansion & Rehabilitation – Defer to FY 2023	(807,550)	-
27 Downtown Parking Garage – Eliminate	(807,550)	-
32 Ward Action Team - City Manager's Office	(155,001)	-
39 Public Safety & Engagement Team – Add Non-personnel	2,800,000	2,800,000
<b>Total Spending Plan Revisions</b>	<b>\$7,765,288</b>	<b>\$27,266,026</b>
Revised cost estimates for other spending line items	\$1,799,197	\$37,401,714
<b>FY 2020/21 Adopted Spending</b>	<b>\$9,564,485</b>	<b>\$64,667,740</b>
<b>Projected Unallocated Reserves</b>		<b>\$5,500,694</b>

Refer to Attachment 1 for the fully updated 2018-2023 spending plan which incorporates the above revisions through 2023. While the spending plan reflects these revisions through 2023 for long-term planning purposes, Council's adoption of the FY 2020/21 budget does not constitute adoption of fiscal years 2022 and 2023 Measure Z programming. Measure Z programming is formally adopted by Council action only for the fiscal year(s) stated in the budget resolution accompanying a proposed budget.

Potential COVID-19 Impacts on Other City Funds

Other City funds expected to be impacted by COVID-19 will be addressed during quarterly updates as more information is gathered, but are not limited to:

- **Special Gas Tax:** The majority of the City's street projects are funded by State gas tax funds and vehicle registration fees. The dramatic decline in fuel and auto sales may require deferment of planned capital projects for the City's streets. The General Fund adopted FY 2020/21 budget includes expenditure reimbursements from the Special Gas Tax fund of approximately \$1.3 million for qualifying General Fund expenditures on planned capital projects, including personnel costs. To the extent financially practical these projects should be considered a priority which will help alleviate the General Fund having to absorb these costs.

- **Measure A:** Measure A funds come from a County of Riverside half-cent sales tax passed in 1988. The funds passed through to the City are required to be spent on local streets and roads. This funding source is impacted by sales tax performance, which is expected to underperform due to COVID-19 and may result in the deferral of planned capital projects.
- **Public Parking Fund:** Parking revenues have declined sharply due to the shelter-in-place order, compounding existing fiscal challenges in the Public Parking fund. The fund operates on a very narrow margin in most years, and partial use of fund reserves has been needed for critical capital projects, maintenance, and repairs. The deferral of planned capital projects should be assessed as revenue declines materialize.
- **Convention Center:** The Convention Center is temporarily closed due to the shelter-in-place order. The General Fund subsidizes 100% of debt obligations (\$3.45 million in FY 2020/21) for the Convention Center Fund and operating losses. In FY 2018/19, the Convention Center posted a nominal profit, but the Riverside Convention & Visitor's Bureau and the Sports Commission required an operating subsidy totaling \$1.6 million. The FY 2020/21 adopted budget includes an operating subsidy of \$1.75 million for this fund.
- **Entertainment Fund:** The Entertainment Fund encompasses the Fox and Box theaters and the Municipal Auditorium. The General Fund pays 100% of debt obligations (\$3.29 million in FY 2020/21) and backfills operating losses. In FY 2018/19, the General Fund subsidized \$444,000 in operating costs; \$547,600 is included in the FY 2020/21 adopted budget.

### Next Steps

It is likely that the adopted budget does not fully predict or encompass the full potential impacts of the COVID-19 emergency. However, at this point in time the adopted budget reasonably projects potential General Fund revenue impacts and incorporates mitigating actions. Staff will follow up with quarterly or as-directed fiscal updates to the BEC and Council and recommend intracycle adjustments as more information becomes available. Spending will continue to be limited to essential and emergency purposes for the foreseeable future, and recruitment suspension will continue. As more time passes, the fiscal impacts of COVID-19 will become evident, at which time data-driven – as opposed to speculative – projections and intracycle adjustments can be made.

The City will also begin preparations for a more nimble budget process founded in Priority Based Budgeting (PBB). Under PBB, City programs and services will be inventoried, prioritized in alignment to the City's strategic plan, and personnel and monetary resources estimated. PBB will allow the City to objectively contract or expand programs and services in response to its fiscal health based on their priority.

### **FISCAL IMPACT:**

The adopted Fiscal Year 2020/21 budget totals \$1.2 billion, comprised of \$1.1 billion in operating expenses and \$110 million in planned capital projects.

Prepared by: Kristie Thomas, Budget Manager  
Approved as to availability of funds: Edward Enriquez, Chief Financial Officer/City Treasurer

Approved by: Moises Lopez, Deputy City Manager

Attachments:

1. Adopted Annual Budget for Fiscal Year 2020-2021
  - A. Revenue and Expenditure Details by Fund
  - B. Department Expenditure Details
  - C. Measure Z Spending Plan
  - D. Citywide Personnel
  - E. One-Year Capital Improvement Plan for Fiscal Year 2020-2021
2. BEC Meeting Minutes
3. Presentation