

Proposed FY 2019/20 Mid-cycle Budget Adjustments

Description	Increase/ (Decrease)
101 - General Fund	
Revenues & Transfers In	
Property Taxes	
Increase Successor Agency property tax revenue based on strong performance. Following a increase in FY 2018/19 forecasted revenues of \$2.2 million, the cumulative adjustment to FY 2019/20 to bring property tax revenues in line with the revised FY 2019/20 forecast is \$4.5 million.	\$ 4,469,238
Reclassify Measure G property tax revenue restricted for repayment of the Fire Bond debt service to Fund 390 (Debt Service Fund). (Refer to accompanying staff report for greater detail.) Partially offset by \$1,725,716 in expenditure reductions for a net negative impact to the General Fund of \$14,187 because revenues were budgeted higher than the expenditures.	(1,739,903)
Subtotal Property Taxes	\$ 2,729,335
Transient Occupancy Tax	
Decrease: As discussed in the FY 2018/19 Second Quarter Financial Report presented to Council on March 26, 2019, TOT revenues are trending lower than forecasted, prompting a downward revenue adjustment of \$350,000 in FY 2019/20. This downward trend shows the effect of reduced hotel room availability in FY 2018/19 due to renovations and an increase in long-term stays that are not subject to TOT. A FY 2019/20 reduction of approximately \$434,000 is recommended to bring TOT in line with revised projections of 3% growth over the FY 2018/19 adjusted forecast.	\$ (433,505)
Intergovernmental	
Increase Mutual Aid revenues to match budgeted expenditures; Mutual Aid is incident driven, and all expenditures are fully reimbursable.	141,268
Decrease revenues for FY19/20 Meridian Automatic Aid Agreement based on new forecasts.	(27,174)
Subtotal Intergovernmental	\$ 114,094
Charges for Services	
Decrease in revenues related to Police operations to remove one-time revenues, including Post-Release Accountability and Corrections (PACT) AB 109 funds which supplement operating costs in the Police Department. PACT revenues are dependent upon the funding passed from the State to the County. Per the Riverside County Community Corrections Partnership Executive Committee (CCPEC), "there will be a major financial constraint next year as there will not be State dollars to rollover for FY 19/20".	\$ (300,000)
Increase revenues to reflect a Riverside Police Department Dispatch Service Agreement approved by the City Council on April 23, 2019 for the provision of dispatch services. Fully offset by an increase in overtime necessary to provide the services.	\$ 302,965
Reclassify Hazardous Materials fees (CUPA revenue) collected by the City to the Grants and Restricted Funding Fund (Fund 215). The use of these revenues are restricted and subject to oversight and approval by the County of Riverside. Partially offset by \$395,655 in expenditure reductions, for a net negative impact to the General Fund of \$182,189 because revenues were budgeted higher than the expenditures.	(577,844)
Decrease Library printing revenues based on recent trends showing a decline in this revenue source.	(21,262)
Subtotal Intergovernmental	\$ (596,141)
Fines & Forfeits	
Decrease Library revenue for overdue and damaged materials based on recent trend.	\$ (41,551)
Decrease citation revenue generated by Code Enforcement. Revenue in this category is driven by economic conditions, most notably related to the housing market and foreclosed properties. As the housing market has stabilized, property owners have been doing a better job maintaining their properties resulting in a decrease in citation being issued. Code Enforcement activity has shifted to homeless encampments which generate little, if any, revenue.	(600,000)

Description	Increase/ (Decrease)
Subtotal Intergovernmental	\$ (641,551)
Miscellaneous	
Increase revenue due to increases in lease rates. These are restricted revenues for Homeless Campus and are offset by \$34,236 in supplemental appropriations for Homeless Campus operations (2800 & 2880 Hulen Place).	\$ 85,463
Decrease the anticipated receipt of one time revenue. Miscellaneous revenue was forecasted based on historical trends; however, this revenue category includes many one-time revenues that are not certain to repeat each fiscal year, e.g., the receipt and transfer of revenue deposits, donations, grants, and Asset Forfeiture funds. Based on FY 2018/19 activity and projected activity for FY 2019/20, this revenue forecast will be reduced by \$1 million.	(1,000,000)
Increase revenues from debt service deposits. This amount is fully offset by a supplemental appropriation request for Property Tax Consulting and Finance Reporting Software in the Finance Department.	\$ 35,000
Decrease revenue recovered from bad debts write-offs. The adopted forecast for this account included anomalous activity in prior years. An adjustment of \$400,000 in this revenue category will bring the account in line with new estimates based on adjusted historical data and FY 2018/19 activity to date.	(400,000)
Subtotal Miscellaneous	\$ (1,279,537)
Other Financing Sources	
Decrease revenues that were projected to be received as a result of the sale of City property. The timing of the sale of City property varies, subject to development studies by the City, marketing of available properties, market demand, and negotiation and escrow periods. A reduction of \$1.4 million is recommended to remove all revenue projections for this line item other than those for properties currently in escrow and expected to close by the end of FY 2019/20 (approximately \$300,000).	\$ (1,423,000)
Operating Transfers In	
Decrease General Fund Transfer from the utility funds based on revised FY 2018/19 revenue forecasts. Revenues are estimated to come in lower than anticipated due to increased rain conditions resulting in lower water sales.	\$ (332,300)
Total Revenues & Transfers In	\$ (1,862,605)
Expenditures & Transfers Out	
Personnel Services	
Decrease Finance Department personnel due to anticipated savings resulting from a budgeted incumbent versus the cost of a new hire. This amount is fully offset by a supplemental appropriation request for Property Tax Consulting and Finance Reporting Software in the Finance Department.	\$ (12,250)
Increase Community and Economic Development Department (CEDD): A budget correction is necessary to fund a position that was inadvertently omitted from the adopted FY 2018-2020 Two-Year Budget.	\$ 84,876
Increase Police Department overtime budget for personnel time required fulfill the Dispatch Service Agreement with the Riverside Community College District approved by the City Council on April 23, 2019. Fully offset by revenues.	\$ 302,965
Decrease Public Works personnel due to a transfer of a Heavy Equipment Operator position to the Sewer Fund. Refer to accompanying staff report for more detail.	(108,755)
Subtotal Personnel Services	\$ 266,836
Non-personnel Expenses	
Increase Mayor: Supplemental appropriation for expected travel expenses associated with the Mayor's new involvement in two organizations: Big City Mayors and the Inland Rising Task Force. (Refer to accompanying staff report for more detail.)	\$ 5,000
Increase City Attorney's Office: Supplemental appropriation for new lease costs related to the expansion of office space approved by the City Council on October 9, 2018.	77,050

Description	Increase/ (Decrease)
Increase Finance Department professional services for Property Tax Consulting and Finance Reporting Software in the Finance Department. Fully offset by revenue from debt service deposits and new savings in personnel.	\$ 47,250
Interdepartmental transfer of \$1.4 million from Finance Department to Non-Departmental: Move Citywide budget for merchant fees (\$1.4 million) from the Finance Department to Non-Departmental. Net impact to General Fund is zero; adjustment will present a more transparent view of Finance Department operating costs.	-
Increase CEDD appropriations for Homeless Campus operations (2800 & 2880 Hulen Place). Fully offset by revenues.	34,236
Reclassify all CUPA budgeted expenditures to Grants and Restricted Funding (Fund 215). Refer to accompanying staff report for more details.	(24,729)
Reclassify Public Works non-personnel to utilization charges to cover debt service obligations related to the purchase of an aerial man-lift; approved by City Council on April 10, 2018.	(11,713)
Interdepartmental transfer to Non-Departmental-Finance from Non-Departmental-City Manager to fund Citywide ad-hoc needs for the CalPERS Challenge, labor costing software, and a financial planning software.	\$ 130,000
Subtotal Non-personnel Expenses	\$ 257,094
Special Projects	
Interdepartmental transfer from Non-Departmental-City Manager to Non-Departmental-Finance to fund Citywide ad-hoc needs for the CalPERS Challenge, labor costing software, and a financial planning software.	\$ (130,000)
Charges to/from Others	
Reclassify all CUPA budgeted expenditures to Grants and Restricted Funding (Fund 215). Refer to accompanying staff report for more details.	(370,926)
Reclassify Measure G Fire Bond debt service to Fund 390 (Debt Service Fund). (Refer to accompanying staff report for greater detail.) Partially offset by \$1,739,903 in revenue reductions for a net negative impact to the General Fund of \$14,187 because revenues were budgeted higher than the expenditures.	(1,725,716)
Reclassify Public Works non-personnel to utilization charges to cover debt service obligations related to the purchase of an aerial man-lift; approved by City Council on April 10, 2018.	11,713
Interdepartmental transfer of \$1.4 million from Finance Department to Non-Departmental: Move utilization charges to City departments for merchant fees (\$1.4 million) from the Finance Department to Non-Departmental. Net impact to General Fund is zero; adjustment will present a more transparent view of Finance Department operating costs.	-
Decrease Innovation & Technology for IT project management support for RPU technology to be directly charged to RPU.	(171,606)
Reclassify all CUPA budgeted expenditures to Grants and Restricted Funding (Fund 215). Refer to accompanying staff report for more details.	(189,046)
Subtotal Charges to/from Others	\$ (2,445,581)
Operating Transfers Out	
Increase General Fund transfer to Fire CUPA, Fund 215 to reflect a required repayment of unspent CUPA funding that had fallen to General Fund reserves in prior years. This increases CUPA revenue that may be allocated to allowable Fire Prevention activities. Fully offset by charges to CUPA for anticipated allowable expenditures incurred in the General Fund.	\$ 189,046
Total Expenditures & Transfers Out	\$ (1,862,605)
Total General Fund	\$ -

Description	Increase/ (Decrease)
110 - Measure Z Fund	
Revenues & Transfers In	
Taxes	
Increase in Transaction and Use Tax projections based on updated revenue trends. Refer to accompanying staff report for more detail.	\$ 3,914,600
Miscellaneous	
Increase in anticipated interest revenue for Measure Z cash held in City Cash Pool.	100,000
Total Revenues & Transfers In	\$ 4,014,600
Expenditures & Transfers Out	
Non-personnel Expenses	
Increase: A supplemental appropriation of \$122,000 from Measure Z fund balance is recommended for additional unarmed security guard services at various Riverside Public Library locations for one year.	\$ 122,000
Equipment Outlay	
Reclassify existing Technology budget to Measure Z Capital for allocation to the Data Network Refresh capital project (required accounting methodology for capital projects). Fully offset by an increase in the Measure Z Capital Fund.	(176,888)
Charges to/from Others	
Decrease Measure Z debt service obligations by the amount payable by Public Works. On April 10, 2018, the City Council approved the purchase of an aerial man-lift by Public Works under the capital lease that is also funding Fire Vehicle replacement.	(11,713)
Operating Transfers Out	
Increase operating transfer to Measure Z Capital Fund to provide funding for the Data Network Refresh capital project (required accounting methodology for capital projects). Fully offset by a decrease in the Equipment Outlay line item.	\$ 176,888
Increase operating transfer to Measure Z Capital Fund to provide funding for an additional \$1.5 million allocation for Street projects, approved by the City Council on April 23, 2019. (Required accounting methodology for capital projects.)	\$ 1,500,000
Subtotal Operating Transfers Out	\$ 1,676,888
Total Expenditures & Transfers Out	\$ 1,610,287
Total Measure Z Fund	\$ 2,404,313
215 - Grants and Restricted Programs	
Revenues & Transfers In	
Charges for Services	
Reclassify Hazardous Materials fees (CUPA revenue) from the General Fund. The use of these revenues are restricted and subject to oversight and approval by the County of Riverside.	\$ 577,844
Operating Transfers In	
Increase operating transfer from General Fund to reflect a required repayment of unspent CUPA funding that had fallen to General Fund reserves in prior years. This increases CUPA revenue that may be allocated to allowable Fire Prevention activities. Fully offset by charges from the General Fund for anticipated allowable expenditures incurred in the General Fund.	189,046
Total Revenues & Transfers In	\$ 766,890

Description	Increase/ (Decrease)
Expenditures & Transfers Out	
Non-personnel Expenses	
Reclassify from General Fund. Refer to accompanying staff report for more details.	\$ 24,729
Charges to/from Others	
Reclassify all CUPA budgeted expenditures to Grants and Restricted Funding (Fund 215). Refer to accompanying staff report for more details.	370,926
Increase for anticipated allowable expenditures incurred in the General Fund; fully offset by revenue from General Fund repayment.	189,046
Subtotal Charges to/from Others	\$ 559,972
Total Expenditures & Transfers Out	\$ 584,701
Total Grants and Restricted Programs	\$ 182,189
230 - Special Gas Tax	
Revenues & Transfers In	
Intergovernmental	
Increase gas tax revenue forecast based on new estimates received from the State.	\$ 1,985,652
Total Revenues & Transfers In	\$ 1,985,652
Expenditures & Transfers Out	
Capital Outlay	
Decrease funding for 2019/20 Road Maintenance and Rehabilitation (RMRA) due to revised revenue estimate from California; while other gas tax revenue estimates increased, the RMRA revenue forecast decreased.	\$ (33,208)
Total Expenditures & Transfers Out	\$ (33,208)
Total Special Gas Tax	\$ 2,018,860
291 - Special Districts	
Revenues & Transfers In	
Total Revenues & Transfers In	-
Expenditures & Transfers Out	
Special Projects	
Increase to correct an error in the adopted Budget related to electric rate increase adjustments.	\$ 29,906
Total Expenditures & Transfers Out	\$ 29,906
Total Special Districts	\$ (29,906)
390 - Debt Service Fund - General Fund Debt	
Revenues & Transfers In	
Taxes	\$ 1,739,903
Reclassify (from the General Fund) Measure G property tax revenue restricted for repayment of the Fire Bond debt service to Fund 390 (Debt Service Fund). (Refer to accompanying staff report for greater detail.) Partially offset by \$1,725,716 in expenditure reductions for a net negative impact to the Debt Service Fund of \$14,187 because revenues were budgeted higher than the expenditures.	
Total Revenues & Transfers In	\$ 1,739,903

Description	Increase/ (Decrease)
Expenditures & Transfers Out	
Charges to/from Others	
Reclassify Measure G Fire Bond debt service from the General Fund.	\$ 1,725,716
Remove utilization charge that is no longer applicable.	2,000
Total Expenditures & Transfers Out	\$ 1,727,716
Total Debt Service Fund - General Fund Debt	\$ 12,187

420 - Measure Z - Capital Projects

Revenues & Transfers In

Operating Transfers In

Increase operating transfer from Measure Z Operating Fund to provide funding for the Data Network Refresh capital project (required accounting methodology for capital projects). Fully offset by a decrease in the Equipment Outlay line item. \$ 176,888

Increase operating transfer from Measure Z Operating Fund to provide funding for an additional \$1.5 million allocation for Street projects, approved by the City Council on April 23, 2019. (Required accounting methodology for capital projects.) 1,500,000

Subtotal Operating Transfers In **\$ 1,676,888**

Total Revenues & Transfers In **\$ 1,676,888**

Expenditures & Transfers Out

Capital Outlay

Reclassify existing Technology budget from Measure Z Operating for allocation to the Data Network Refresh capital project; required accounting methodology. Fully offset by a decrease in the Measure Z Operating Fund. \$ 176,888

Increase appropriation for Street projects, approved by the City Council on April 23, 2019. 1,500,000

Total Expenditures & Transfers Out **\$ 1,676,888**

Total Measure Z - Capital Projects **\$ -**

432 - Measure A Capital Outlay

Revenues & Transfers In

Intergovernmental **\$ 70,000**

Increase revenue forecast based on new estimates received from the Riverside County Transportation Commission (RCTC).

Total Revenues & Transfers In **\$ 70,000**

Expenditures & Transfers Out

Total Expenditures & Transfers Out **\$ -**

Total Measure A Capital Outlay **\$ 70,000**

510 - Electric

Revenues & Transfers In

Charges for Services

Decrease Cap and Trade Auction Revenue: Due to increased market energy prices, the IPP Coal facility will be producing more energy than previously expected. In turn, RPU must surrender more Carbon credits to CARB, leaving less excess credits to monetize through the quarterly CARB auction process. \$ (2,927,000)

Description	Increase/ (Decrease)
Decrease outside sales: Decrease in market price for Renewable Energy Credits, yielding lower revenues than forecasted.	(382,000)
Total Revenues & Transfers In	\$ (3,309,000)
Expenditures & Transfers Out	
Non-personnel Expenses	
Increase facility security services	\$ 150,000
Increase to correct an error in the adopted Budget related to electric rate increase adjustments.	1,269
Increase for Public Utilities' portion of a City Finance driven project to automate the financial statement and reporting process in order to work more efficiently and effectively.	80,000
Increase gas fuel purchases: With the recent increase in natural gas and energy prices, power supply costs are forecasted to be higher than the adopted budget in FY 2019-20.	1,147,000
Increase in maintenance costs on transmission lines and increase in projected Transmission Access Charge rate to be applied by CAISO.	3,225,000
Subtotal Non-personnel Expenses	\$ 4,603,269
Equipment Outlay	
Increase appropriations to replace four leased heavy-duty vehicles (leases expire in 2020) and two aging heavy-duty vehicles with purchased vehicles. Build-times for these vehicles can take up to a year and these vehicles are absolutely essential for field crews to complete daily tasks and assignments.	\$ 2,400,000
Capital Outlay	
Reallocate funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 82,678
Charges to/from Others	
Increase for IT project management support for RPU technology projects.	\$ 171,606
Increase for Electric's portion of personnel cost that will lead the City's efforts for the development of a Sustainable and Resilient Riverside Policy and on-going engagement with community stakeholders and departments to meet the goals as outlined in the Policy.	13,000
Subtotal Charges to/from Others	\$ 184,606
Total Expenditures & Transfers Out	\$ 7,270,553
Total Electric	\$ (10,579,553)
511 - Electric-Public Benefit Programs	
Revenues & Transfers In	
Total Revenues & Transfers In	\$ -
Expenditures & Transfers Out	
Special Projects	
Decrease to correct an error in the adopted Budget related to electric rate increase adjustments.	\$ (17,253)
Charges to/from Others	
Increase for Public Benefit's portion of personnel cost that will lead the City's efforts for the development of a Sustainable and Resilient Riverside Policy and on-going engagement with community stakeholders and departments to meet the goals as outlined in the Policy.	\$ 13,000
Total Expenditures & Transfers Out	\$ (4,253)
Total Electric-Public Benefit Programs	\$ 4,253

Description	Increase/ (Decrease)
520 - Water	
Revenues & Transfers In	
Total Revenues & Transfers In	\$ -
Expenditures & Transfers Out	
Non-personnel Expenses	
Increase: Professional services will need to be obtained to help address critical water related matters stemming from local and state legislative requirements; the identification of new local partnership opportunities; increased local development and densification, and changes in customer consumption habits; as well as threats to groundwater supply and groundwater quality. A total of seven studies and plans are recommended for FY 2019/20:	
1. 2020 Urban Water Management Plan	\$ 150,000
2. Potable Water Master Plan	300,000
3. Recycled Water/Non-Potable Water Master Plan	400,000
4. Riverside Habitat Parks and Water Project CEQA	200,000
5. Safe Yield Modeling Assistance	100,000
6. Salt and Nutrient Management Plan Study and Assistance	100,000
7. Well Siting Study	100,000
Increase to correct an error in the adopted Budget related to electric rate increase adjustments.	16,968
Subtotal Non-personnel Expenses	\$ 1,366,968
Debt Service	
Decrease debt service appropriations for savings on refunding of Water 2008B Bonds.	\$ (400,000)
Capital Outlay	
Reallocate funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 30,629
Increase funding to proactively replace service laterals to help reduce increasing leaks and service call outs. Increase is offset by a reduction of \$750K in Main Replacement projects in FY 20/21.	750,000
Reallocate funding from FY20/21 through FY22/23 to FY19/20 within the same Main Replacements program to fund Mission Inn Pipeline Replacement/Rezoning Project due to change in priorities.	2,250,000
Reallocate funding from FY 20/21 through FY 21/22 to FY 19/20 to fund the Canyon Crest Booster Station and Mission Inn Booster Station due to change in priorities and the delay of Crest Booster Station.	3,388,791
Subtotal Capital Outlay	\$ 6,419,420
Charges to/from Others	
Increase for Water's portion of personnel cost that will lead the City's efforts for the development of a Sustainable and Resilient Riverside Policy and on-going engagement with community stakeholders and departments to meet the goals as outlined in the Policy.	\$ 13,000
Increase for payment to Sewer fund as specified in the PW/PU Recycled Water MOU Fund for recycled water system improvements at the Riverside Regional Water Quality Control Plant. Amount is budgeted in FY 2018/19; following approval, the FY 18/19 funds will be reallocated to FY 2019/20.	750,000
Subtotal Charges to/from Others	\$ 763,000
Operating Transfers Out	
Decrease General Fund Transfer based on revised FY 2018/19 revenue forecasts. Revenues are estimated to come in lower than anticipated due to increased rain conditions resulting in lower water sales.	\$ (332,300)
Total Expenditures & Transfers Out	\$ 7,817,088
Total Water	\$ (7,817,088)

Description	Increase/ (Decrease)
521 - Water Conservation	
Revenues & Transfers In	
Total Revenues & Transfers In	-
Expenditures & Transfers Out	
Charges to/from Others	
Increase for Water Conservation's portion of personnel cost that will lead the City's efforts for the development of a Sustainable and Resilient Riverside Policy and on-going engagement with community stakeholders and departments to meet the goals as outlined in the Policy.	\$ 13,000
Total Expenditures & Transfers Out	\$ 13,000
Total Water Conservation	\$ (13,000)
530 - Airport	
Revenues & Transfers In	
Total Revenues & Transfers In	\$ -
Expenditures & Transfers Out	
Non-personnel Expenses	
Increase to correct an error in the adopted Budget related to electric rate increase adjustments.	\$ 28,838
Capital Outlay	
Reallocate funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 1,449
Total Expenditures & Transfers Out	\$ 30,287
Total Airport	\$ (30,287)
540 - Refuse	
Revenues & Transfers In	
Charges for Services	
Increase revenue forecasts due to rate increase approved by Council on December 18, 2018, and recent revenue trends.	\$ 2,527,510
Miscellaneous	
Decrease revenue forecasts for miscellaneous receipts and curbside material due to recent revenue trends.	\$ (181,980)
Total Revenues & Transfers In	\$ 2,345,530
Expenditures & Transfers Out	
Non-personnel Expenses	
Increase to correct an error in the adopted Budget related to electric rate increase adjustments.	\$ 1,778
Increase disposal (landfill) fee for Eighth Amendment to Transfer Services Agreement with Agua Mansa MRF, LLC to adjust waste processing compensation for extraordinary costs. Agreement approved by City Council on December 18, 2018.	580,000
Subtotal Non-personnel Expenses	\$ 581,778
Capital Outlay	
Reallocate funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 11,331
Total Expenditures & Transfers Out	\$ 593,109
Total Refuse	\$ 1,752,421

Description	Increase/ (Decrease)
550 - Sewer	
Revenues & Transfers In	
Charges for Services	
Increase revenue based on recent revenue trends; revenue growth due to increase in number of residential and commercial properties, and commercial water usage.	\$ 857,338
Miscellaneous	
Increase to reflect new lease revenue generated from a portion of City-owned land for employee parking.	\$ 30,000
Total Revenues & Transfers In	\$ 887,338
Expenditures & Transfers Out	
Personnel Services	
Increase Sewer personnel due to a transfer of a Heavy Equipment Operator position from the General Fund. Refer to accompanying staff report for more detail.	\$ 108,755
Non-personnel Expenses	
Decrease to correct an error in the adopted Budget related to electric rate increase adjustments.	\$ (1,863)
Debt Service	
Decrease to reflect revised FY 2019/20 debt service obligation resulting from the refinancing of the 2009B Sewer Revenue Bonds.	\$ (6,023,938)
Capital Outlay	
Reallocated funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 20,696
Charges to/from Others	
Decrease for payment from Water fund as specified in the PW/PU Recycled Water MOU Fund for recycled water system improvements at the Riverside Regional Water Quality Control Plant.	\$ (750,000)
Total Expenditures & Transfers Out	\$ (6,646,350)
Total Sewer	\$ 7,533,688
570 - Public Parking	
Revenues & Transfers In	
Licenses & Permits	
Increase revenue forecast to include Garage 3, which was previously excluded due to a plan to sell the property. The City no longer intends to sell Garage 3.	\$ 364,593
Total Revenues & Transfers In	\$ 364,593
Expenditures & Transfers Out	
Non-personnel Expenses	
Decrease to correct an error in the adopted Budget related to electric rate increase adjustments.	\$ (31,147)
Total Expenditures & Transfers Out	\$ (31,147)
Total Public Parking	\$ 395,740

Description	Increase/ (Decrease)
610 - Workers' Compensation Trust	
Revenues & Transfers In	
Total Revenues & Transfers In	\$ -
Expenditures & Transfers Out	
Non-personnel Expenses	
Increase needed due to cost increases in the State Funding Assessment for Mandated Workers' Compensation.	\$ 141,000
Increase to provide sufficient funding for rising claims costs.	250,000
Subtotal Non-personnel Expenses	\$ 391,000
Total Expenditures & Transfers Out	\$ 391,000
Total Workers' Compensation Trust	\$ (391,000)
630 - Liability Insurance Trust	
Revenues & Transfers In	
Total Revenues & Transfers In	\$ -
Expenditures & Transfers Out	
Non-personnel Expenses	
Increase appropriation for office expense and training requirements based on historical need.	\$ 6,500
Increase for software module purchase and implementation; will increase efficiencies and improve monitoring and reporting.	83,380
Subtotal Non-personnel Expenses	\$ 89,880
Total Expenditures & Transfers Out	\$ 89,880
Total Liability Insurance Trust	\$ (89,880)
640 - Central Stores	
Revenues & Transfers In	
Total Revenues & Transfers In	-
Expenditures & Transfers Out	
Equipment Outlay	
Increase to purchase a forklift truck to replace a more expensive leased vehicle.	\$ 45,000
Capital Outlay	
Reallocate funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 1,656
Total Expenditures & Transfers Out	\$ 46,656
Total Central Stores	\$ (46,656)
650 - Central Garage	
Revenues & Transfers In	
Total Revenues & Transfers In	\$ -
Expenditures & Transfers Out	
Capital Outlay	
Reallocate funding from FY 2020/21 to FY 2019/20 for Data Network Replacement Project.	\$ 7,036
Total Expenditures & Transfers Out	\$ 7,036

Description	Increase/ (Decrease)
Total Central Garage	\$ (7,036)

CITYWIDE BUDGET ADJUSTMENTS

Revenues & Transfers In (sum of Fund tables above)	\$ 8,679,789
Budgeted Use of Bond Proceeds - Water ¹	\$ 5,098,000
Expenditures & Transfers Out (sum of Fund tables above)	\$ 13,310,544
Surplus / (Deficit)	\$ 467,245

¹ Refer to accompanying staff report and FY 2018-2020 Biennial Budget Book, Budgeted use of Bond Proceeds (page 65).