SPECIAL CITY COUNCIL MEETING
CITY HALL, 291 N. MAIN STREET
PORTERVILLE, CALIFORNIA
JUNE 30, 2020, 5:00 PM

Pursuant to Executive Order N-29-20, signed by Governor Newsom on March 17, 2020, and in an effort to protect public health and slow the rate of transmission of COVID-19, the City of Porterville is allowing for and encouraging electronic public participation at City Council Meetings. Until further notice, Porterville City Council Meetings will be livestreamed on YouTube at https://www.youtube.com/channel/UC5KuhSrNMNL9nwHJVtnJvvA. Public comments may be submitted to CouncilMeetingComments@ci.porterville.ca.us and will be read aloud for Council consideration during Oral Communications or during any public hearings as applicable. Members of the public are encouraged to submit comments prior to 6:00 p.m., Tuesday, June 30, 2020, to participate in said meeting. Staff will periodically check for any emails that may have been submitted after 6:00 p.m., however it is not guaranteed that those emails will be read prior to Council action. Please direct any questions to the Office of City Clerk, 559-782-7464.

Call to Order

Roll Call

ORAL COMMUNICATIONS

This is the opportunity to address the City Council on any matter scheduled for Closed Session. Unless additional time is authorized by the Council, all commentary shall be limited to three minutes.

CITY COUNCIL CLOSED SESSION:

A. Closed Session Pursuant to:

1 - Government Code Section 54956.9(d)(1) – Conference with Legal Counsel – Existing Litigation: Vargas v. City of Porterville, Tulare County Superior Court Case No. 282443.

2 - Government Code Section 54956.9(d) (3) – Conference with Legal Counsel – Anticipated Litigation – Significant Exposure to Litigation: Three cases in which facts are not yet known to potential plaintiff.

3 - Government Code Section 54956.9(d)(4) – Conference with Legal Counsel – Anticipated Litigation – Initiation of Litigation: Two cases.

6:00 P.M. RECONVENE OPEN SESSION AND REPORT ON REPORTABLE ACTION TAKEN IN CLOSED SESSION

Pledge of Allegiance Led by Mayor Flores

Invocation

ORAL COMMUNICATIONS

This is the opportunity to address the Council on any matter of interest, whether on the agenda or not. Please address all items not scheduled for public hearing at this time. Unless additional time is authorized by the Council, all commentary shall be limited to three minutes.

PUBLIC HEARINGS

1. Adoption of Fiscal Year 2020-2021 Interim Budget
Re: Consideration of adoption of the proposed 2020-2021 Fiscal Year Budget.

ADJOURNMENT - to the meeting of July 7, 2020.

In compliance with the Americans with Disabilities Act and the California Ralph M. Brown Act, if you need special assistance to participate in this meeting, or to be able to access this agenda and documents in the agenda packet, please contact the Office of City Clerk at (559) 782-7464. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting and/or provision of an appropriate alternative format of the agenda and documents in the agenda packet.

Materials related to an item on this Agenda submitted to the City Council after distribution of the Agenda packet are available for public inspection during normal business hours at the Office of City Clerk, 291 North Main Street, Porterville, CA 93257, and on the City's website at www.ci.porterville.ca.us.

CITY COUNCIL AGENDA – JUNE 30, 2020

SUBJECT: Adoption of Fiscal Year 2020-2021 Interim Budget

SOURCE: City Manager's Office

COMMENT: Consistent with the City Charter and pursuant to the City Council's action from its meeting of June 2, 2020, the City Manager has submitted for the Council's consideration the proposed Budget for the 2020-2021 Fiscal Year, proposed to be effective July 1, 2020 through September 30, 2020. Section 51 of the City Charter provides that the City Manager shall provide not later than thirty (30) days before the end of the City's fiscal year, an estimate of expenditures and revenues of the City Departments for the ensuing year.

As the Council is aware, the ongoing novel coronavirus (COVID-19) is having profound and significant financial impacts upon federal, state and local budgets. The State has forecasted that it could lose $54 billion through the 2020-2021 fiscal year, and the League of California Cities estimates that cities in California will collectively lose an estimated $7 billion.

In regards to the City specifically, staff expects the greatest impact to affect sales and use tax revenues, which in the current 2019-2020 fiscal year constitutes approximately $17.4 million, including $6.7 million in Measure I sales tax, $6.3 million in Bradley-Burns (General Fund) sales tax, and $3.9 million in Measure H sales tax. Financial impact to the current fiscal year have yet to be determined and will likely not be reconciled until August, however, financial impact estimates to sales and use tax for next fiscal year range from ten percent (10%) to twenty percent (20%), which would reflect $1.7 to $3.4 million decrease in the coming fiscal year, with the most likely estimate being fifteen percent (15%) or approximately $2.6 million. The impact to Measure I and the General Fund revenues would be $2 million, and $600,000 to Measure H. With the City's sales and use taxes generally supporting the Fire and Police Departments, the greatest potential impact would be up to $2 million in previously budgeted street improvement projects, which at its meeting on May 5, 2020, the Council acted to utilize $6 million of its $7.8 million in federal CARES Act Transit funds to fully-fund Transit operations, thereby redirecting $6 million in local transportation funds to continue to support previously budgeted and programmed street improvements projects. The Council has previously programmed significant street improvement projects of more than $20 million, including the reconstruction of Henderson Avenue (Indiana Street to Jaye Street and 2nd Street to Plano Street), reconstruction of Newcomb Street (Morton Avenue to Olive Avenue), reconstruction of Main Street (Morton Avenue to Olive Avenue), reconstruction of Union Avenue (Indiana Street to

Jaye Street) reconstruction of Villa Street (Henderson Avenue to Olive Avenue), and rehabilitation of Henderson Avenue (Patsy Street to Westwood Street).

Due to international and national travel restrictions, as well as State stay-at-home Orders, local transient occupancy tax (TOT) collections are expected to be impacted, which with current budget projections of $550,000, estimates of decreased revenues range between fifty percent (50%) and ninety (90%) or $275,000 and $500,000.

Given the impact to local small businesses, at its meeting on June 16, 2020, the Council acted to defer the collection of biannual $25 business license collections scheduled to occur in July to January 2021, which would benefit approximately 1,300 individuals and businesses with estimated deferred General Fund revenue of $33,000.

COVID-19 has also interfered with both the Council's ability to meet in determining its priority projects for the coming fiscal year, as well as staff's ability to provide valid capital improvement budgets, which staff is optimistic that such a strategic session could be planned for this summer. The catastrophic Library fire in February has also significantly affected the City, which combined with COVID-19 and the State's stay-at-home Orders, has presented unique challenges to planning and budgeting for interim Library operations and cost-recovery through insurance proceeds, as well as strategic planning for the new replacement facility.

The conservative stewardship of the City has allowed it to accumulate General Fund reserves of approximately $15 million, including Budget Stabilization ($4.3 million), Catastrophic Emergencies ($2.8 million), and other capital and infrastructure funds ($3 million), considering as well Equipment Replacement ($4.7 million). In addition, Measure H has a reserve of approximately $1.5 million.

The City has incurred approximately $800,000 in General Fund expenses due to COVID-related activities and responses, including employee compelled leave and hazard pay, which the draft State budget contains provisions that may allow the City to recover upwards of $700,000. City Departments continue to be diligent in the monitoring of respective budgets and allocated expenditures, which considering current fiscal year-end estimates projected to save approximately $1.5 million in General Fund expenditures, it is anticipated that the City's General Fund could finish potentially with a positive balance even considering expected decreases in sales and use tax revenues in the current quarter.

The City Charter provides that "after duly considering the estimate and making such corrections or modifications thereto as shall seem advisable to it, the Council shall by resolution adopt a general budget and such resolution shall operate as an appropriation of funds to the amounts and for the purposes set forth in the budget so adopted." All spending authority from the current 2019-

2020 Fiscal Year budget expires after June 30, 2020. Therefore, a new budget must be adopted which allows payroll to be paid and routine expenditures to be incurred effective July 1, 2020. The Charter is not specific as to the duration of the adoption, thus, accordingly, consistent with the Council's action from its meeting of June 2, 2020, it is staff's recommendation that Council authorize the budget adoption from July 1, 2020 through October 6, 2020, with the objective of formally adopting a refined 2020-2021 fiscal year budget at its meeting of October 6, 2020. In addition, staff would recommend the Council conduct its annual priority project review on August 25, 2020, when staff will be better able to prepare draft capital project budget estimates.

RECOMMENDATION: That the City Council conduct the Public Hearing and consider for adoption the proposed 2020-2021 Fiscal Year Budget through October 6, 2020, including any modifications and for the time period as designated by Council.

ATTACHMENTS:

1. Fiscal Year 2019-2020 Financials - March 31, 2020
2. Draft Resolution - Interim City Budget
3. Fiscal Year 2020-2021 Interim Budget

Appropriated/Funded: MB

Review By:

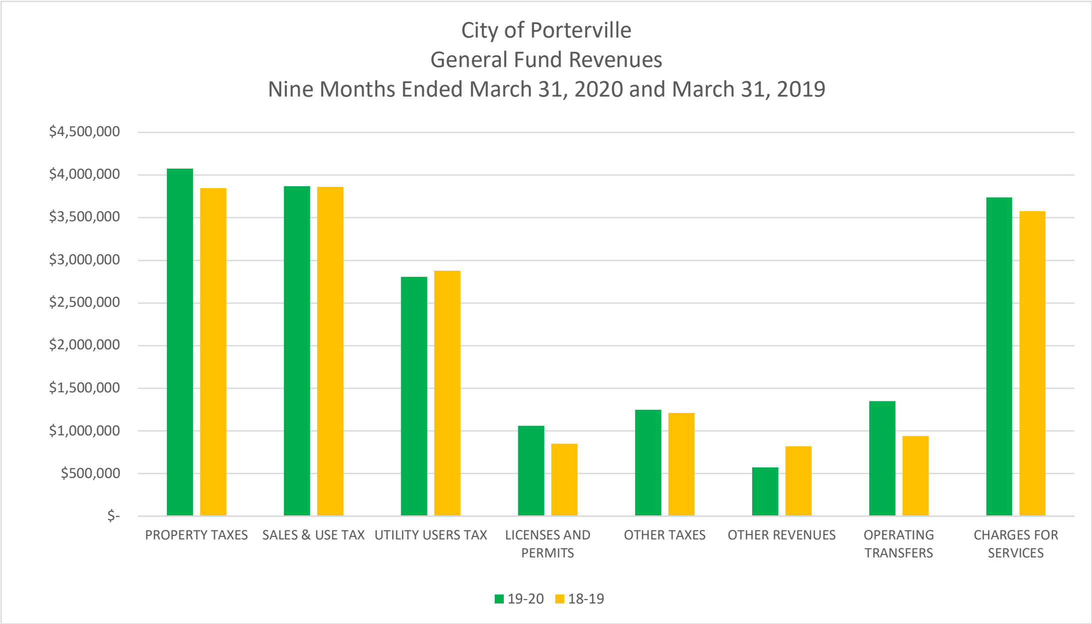
Department Director:

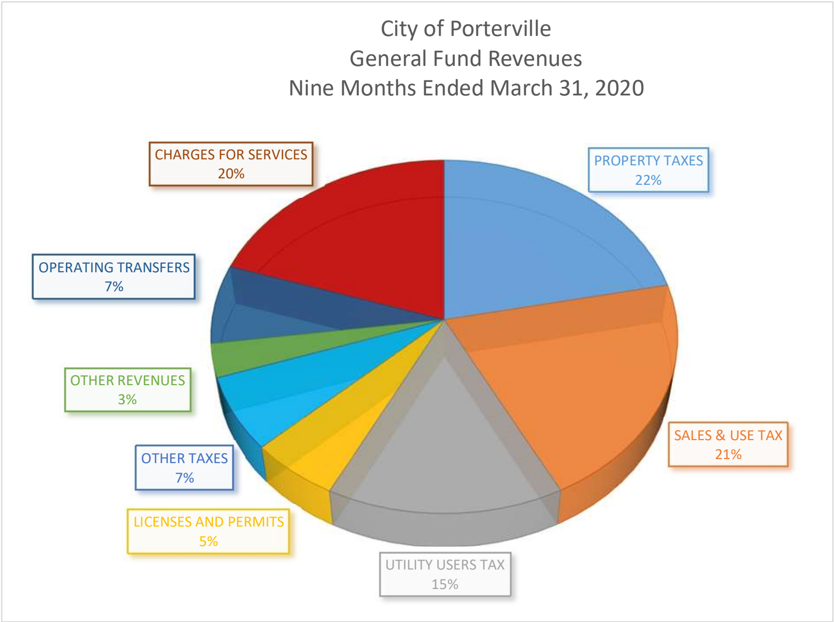
Final Approver: John Lollis, City Manager

CITY OF PORTERVILLE

REVENUE STATUS REPORT - GENERAL FUND
FOR THE NINE MONTHS ENDED
MARCH 31, 2020 AND MARCH 31, 2019

REVENUE SOURCE	2019-2020 ESTIMATED REVENUE	2019-2020 YEAR-TO-DATE REVENUE	% OF ESTIMATE	2018-2019 ESTIMATED REVENUE	2018-2019 YEAR-TO-DATE REVENUE	% OF ESTIMATE
PROPERTY TAXES	$ 7,220,000	$ 4,076,230	56.46%	$ 6,889,846	$ 3,850,429	55.89%
OTHER TAXES:						
SALES AND USE TAX	6,322,477	3,682,910	58.25%	5,998,601	3,683,592	61.41%
UTILITY USERS TAX	4,350,000	2,808,500	64.56%	4,125,000	2,880,458	69.83%
TRANSIENT OCCUPANCY TAX	550,000	267,162	48.57%	620,000	268,382	43.29%
PROPERTY TRANSFER TAX	85,000	68,893	81.05%	85,000	47,780	56.21%
FRANCHISE TAX	1,631,134	855,150	52.43%	1,611,134	855,574	53.10%
SALES TAX - PUBLIC SAFETY	220,000	188,490	85.68%	220,000	178,453	81.11%
LICENSES AND PERMITS:						
BUSINESS LICENSES	492,500	464,170	94.25%	481,800	458,274	95.12%
CONSTRUCTION PERMITS	480,000	598,165	124.62%	440,000	392,764	89.26%
REVENUE FROM AGENCIES-TAXES:						
VEHICLE LICENSE FEES	29,000	47,693	164.46%	32,000	29,183	91.20%
OTHER TAXES	25,000	12,010	48.04%	25,000	12,240	48.96%
REVENUE FROM AGENCIES-GRANTS	167,567	94,103	56.16%	172,741	140,324	81.23%
USE OF MONEY AND PROPERTY	443,000	372,483	84.08%	405,800	387,079	95.39%
FINES AND FORFEITURES	32,000	24,310	75.97%	34,000	15,323	45.07%
CHARGES FOR SERVICES:						
PLANNING AND ENGINEERING	115,000	166,563	144.84%	129,000	108,446	84.07%
POLICE	560,000	213,441	38.11%	519,000	163,105	31.43%
FIRE	50,000	45,490	90.98%	45,000	40,802	90.67%
LIBRARY	40,000	15,977	39.94%	40,000	25,023	62.56%
RECREATIONAL	2,763,800	1,427,645	51.66%	2,738,739	1,437,187	52.48%
INTERDEPARTMENTAL	2,450,000	1,803,396	73.61%	2,400,000	1,753,872	73.08%
OTHER	61,272	63,802	104.13%	41,272	51,226	124.12%
OTHER REVENUES	80,200	80,155	99.94%	80,200	277,236	345.68%
SUBTOTALS	$ 28,167,950	$ 17,376,738	61.69%	$ 27,134,133	$ 17,056,752	62.86%
OPERATING TRANSFERS	1,221,362	919,122	75.25%	1,230,625	771,487	62.69%
DEBT SERVICE TRANSFERS	199,134	214,903	107.92%	199,250	168,849	84.74%
TOTALS	$ 29,588,446	$ 18,510,763	62.56%	$ 28,564,008	$ 17,997,089	63.01%

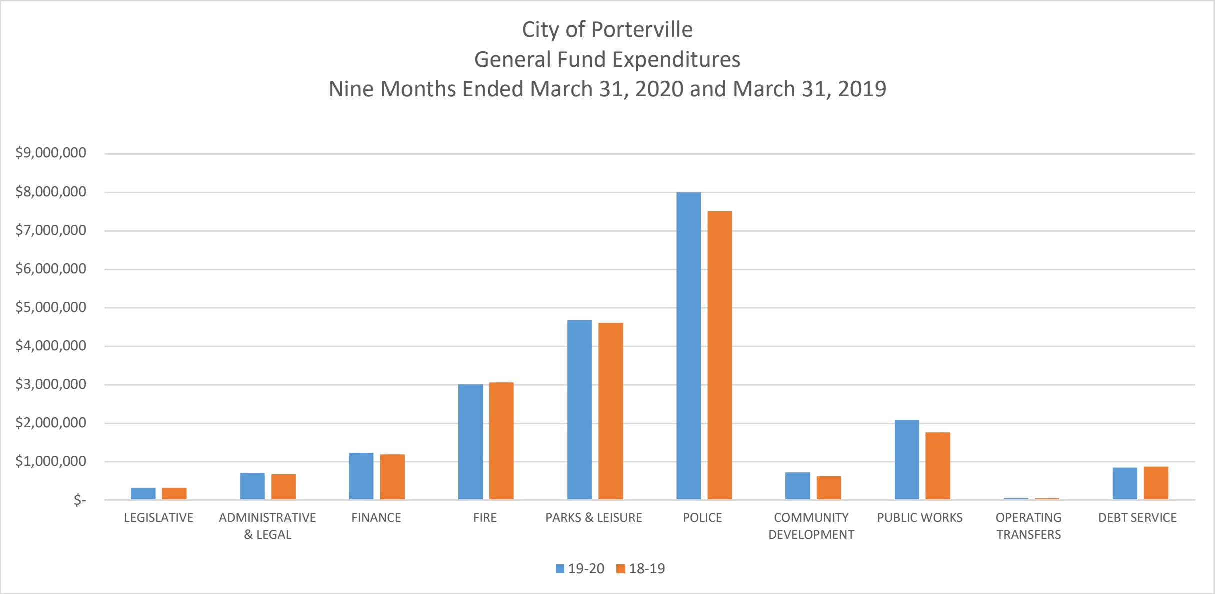

City of Porterville
General Fund Revenues
Nine Months Ended March 31, 2020 and March 31, 2019
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
PROPERTY TAXES
SALES & USE TAX
UTILITY USERS TAX
LICENSES AND PERMITS
OTHER TAXES
OTHER REVENUES
OPERATING TRANSFERS
CHARGES FOR SERVICES
19-20
18-19

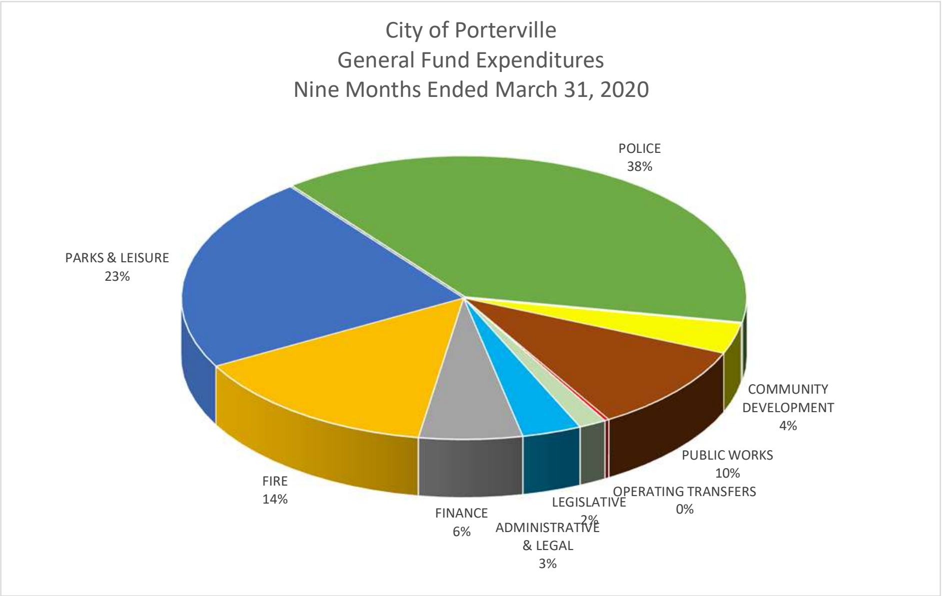

City of Porterville
General Fund Revenues
Nine Months Ended March 31, 2020
CHARGES FOR SERVICES 20%
PROPERTY TAXES 22%
OPERATING TRANSFERS 7%
OTHER REVENUES 3%
SALES & USE TAX 21%
OTHER TAXES 7%
LICENSES AND PERMITS 5%
UTILITY USERS TAX 15%

CITY OF PORTERVILLE

EXPENDITURE STATUS REPORT - GENERAL FUND
FOR THE NINE MONTHS ENDED
MARCH 31, 2020 AND MARCH 31, 2019

	2019-2020 AMENDED APPROP	2019-2020 YEAR-TO-DATE EXPEND	% OF APPROP	2018-2019 AMENDED APPROP	2018-2019 YEAR-TO-DATE EXPEND	% OF APPROP
LEGISLATIVE:						
CITY COUNCIL	$ 222,917	$ 137,319	61.6%	$ 252,917	$ 213,061	84.2%
COMMUNITY PROMOTION	265,339	168,254	63.4%	236,653	119,518	50.5%
EMERGENCY - LIBRARY	-	22,817	-	-	-	-
EMERGENCY - COVID 19	-	17	-	-	-	-
ADMINISTRATIVE & LEGAL:						
CITY MANAGER	320,596	228,367	71.2%	318,526	199,275	62.6%
CITY CLERK	216,969	123,496	56.9%	190,463	134,545	70.6%
HUMAN RESOURCES	318,459	269,847	84.7%	308,614	240,541	77.9%
CITY ATTORNEY	225,000	85,533	38.0%	225,000	102,327	45.5%
FINANCE:						
FINANCE & ACCOUNTING	893,354	663,904	74.3%	902,024	653,162	72.4%
INFORMATION SERVICES	490,049	361,212	73.7%	472,829	321,937	68.1%
ADMINISTRATIVE SERVICES	351,382	208,041	59.2%	348,497	215,586	61.9%
POLICE PROTECTION	11,019,642	8,004,152	72.6%	10,498,068	7,513,526	71.6%
FIRE PROTECTION	4,337,124	3,009,258	69.4%	4,408,354	3,061,075	69.4%
COMMUNITY DEVELOPMENT:						
PLANNING & ZONING	694,506	411,785	59.3%	643,169	422,716	65.7%
ECONOMIC DEVELOPMENT	473,329	316,658	66.9%	385,874	205,574	53.3%
PUBLIC WORKS:						
ENGINEERING & BUILDING	1,208,650	993,393	82.2%	1,161,034	849,922	73.2%
STREET MAINTENANCE	492,623	404,353	82.1%	482,842	402,878	83.4%
SIGNALS, SIGNING & STRIPING	386,891	246,516	63.7%	384,414	200,081	52.0%
STREET LIGHTING	507,773	342,744	67.5%	507,517	223,926	44.1%
STORM DRAINS	89,693	61,319	68.4%	83,818	49,577	59.1%
PARKING LOTS	56,893	40,633	71.4%	47,381	36,881	77.8%
PARKS & LEISURE:						
PARK MAINTENANCE & OPERATION	2,111,795	1,551,553	73.5%	1,990,891	1,488,417	74.8%
STREET TREES & PARKWAYS	218,234	170,146	78.0%	232,964	162,725	69.8%
COMMUNITY CENTERS	255,658	119,491	46.7%	224,086	169,594	75.7%
LEISURE SERVICES	314,811	241,509	76.7%	282,955	243,003	85.9%
LEISURE SERVICES - SPECIAL PROG	2,585,888	1,915,908	74.1%	2,524,117	1,880,714	74.5%
SWIMMING POOL	166,525	105,396	63.3%	169,023	96,824	57.3%
LIBRARY OPERATIONS	796,495	556,073	69.8%	781,635	556,324	71.2%
SPECIAL PROJECTS	24,645	19,931	80.9%	24,645	12,699	51.5%
SUB TOTALS	29,045,240	$ 20,779,623	71.5%	28,088,310	19,776,407	70.4%
OPERATING TRANSFERS	79,000	51,750	65.5%	79,000	51,750	65.5%
DEBT SERVICE	1,705,953	855,000	50.1%	1,723,011	875,956	50.8%
	$ 30,830,193	$ 21,686,373	70.3%	$ 29,890,321	$ 20,704,113	69.3%

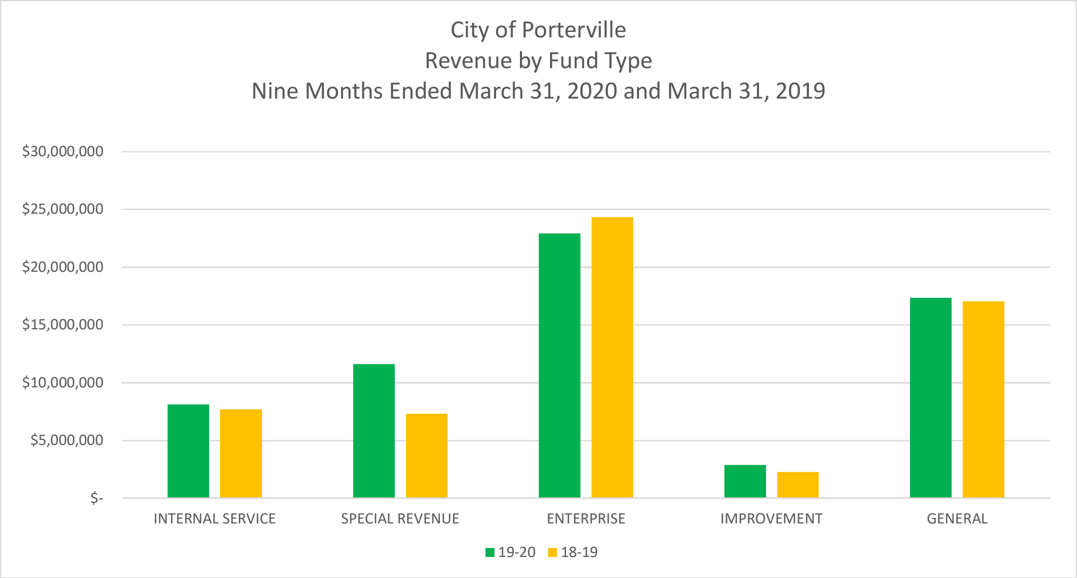

City of Porterville
General Fund Expenditures
Nine Months Ended March 31, 2020 and March 31, 2019
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
LEGISLATIVE
ADMINISTRATIVE & LEGAL
FINANCE
FIRE
PARKS & LEISURE
POLICE
COMMUNITY DEVELOPMENT
PUBLIC WORKS
OPERATING TRANSFERS
DEBT SERVICE
19-20
18-19

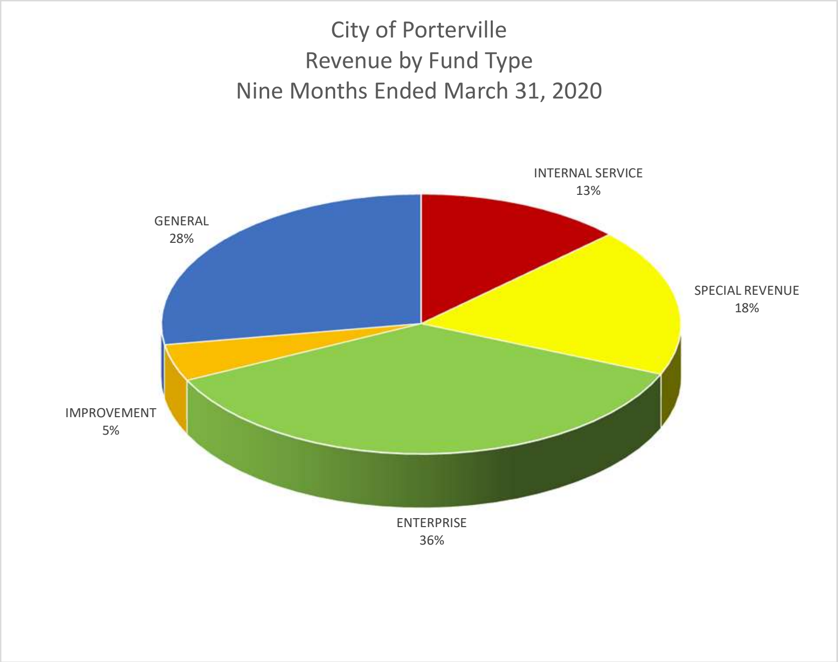

City of Porterville
General Fund Expenditures
Nine Months Ended March 31, 2020
POLICE 38%
PARKS & LEISURE 23%
COMMUNITY DEVELOPMENT 4%
PUBLIC WORKS 10%
OPERATING TRANSFERS 0%
LEGISLATIVE 2%
ADMINISTRATIVE & LEGAL 3%
FINANCE 6%
FIRE 14%

CITY OF PORTERVILLE

REVENUE STATUS REPORT - ALL OTHER FUNDS
FOR THE NINE MONTHS ENDED
MARCH 31, 2020 AND MARCH 31, 2019

REVENUE SOURCE	2019-2020 ESTIMATED REVENUE	2019-2020 YEAR-TO-DATE REVENUE	% OF ESTIMATE	2018-2019 ESTIMATED REVENUE	2018-2019 YEAR-TO-DATE REVENUE	% OF ESTIMATE
MEASURE H SALES TAX	$ 3,854,047	$ 2,347,143	60.9%	$ 3,719,011	$ 2,272,710	61.1%
MEASURE I SALES TAX	6,665,239	4,571,379	68.6%	-	-	-
SPECIAL GAS TAX	3,615,857	2,348,954	65.0%	3,925,439	2,135,413	54.4%
LOCAL TRANSPORTATION FUNDS (LTF)	10,884,126	919,722	8.5%	11,239,674	1,783,905	15.9%
TRAFFIC SAFETY FUND	120,400	78,581	65.3%	150,400	65,084	43.3%
ZALUD ESTATE	7,800	6,601	84.6%	7,700	5,441	70.7%
COMMUNITY DEVELOPMENT BLOCK GRANT	834,422	547,943	65.7%	775,500	594,971	76.7%
TRANSIT	11,643,953	2,383,702	20.5%	15,452,340	4,179,919	27.1%
SPECIAL SAFETY GRANTS	241,500	169,083	70.0%	291,800	149,275	51.2%
SEWER OPERATING	7,142,596	5,339,634	74.8%	7,148,447	5,261,684	73.6%
REFUSE REMOVAL	6,032,500	4,568,096	75.7%	5,980,000	4,496,637	75.2%
AIRPORT OPERATIONS	1,476,800	909,072	61.6%	1,788,900	967,924	54.1%
GOLF COURSE	168,500	123,172	73.1%	171,500	112,769	65.8%
WATER OPERATING	12,469,100	9,605,506	77.0%	11,903,750	9,318,465	78.3%
RISK MANAGEMENT	6,821,402	5,323,966	78.0%	6,635,519	5,062,058	76.3%
EQUIPMENT MAINTENANCE	3,608,000	2,811,685	77.9%	3,315,000	2,647,573	79.9%
LANDSCAPE MAINTENANCE DISTRICT	112,540	61,246	54.4%	85,000	60,183	70.8%
WATER REPLACEMENT	21,037,761	810,191	3.9%	21,420,524	649,584	3.0%
SOLID WASTE RESERVE	1,775,356	732,534	41.3%	2,319,462	786,355	33.9%
SEWER REVOLVING	337,084	374,843	111.2%	317,058	293,812	92.7%
TRANSPORTATION DEVELOPMENT	210,000	248,664	118.4%	210,000	107,344	51.1%
PARK DEVELOPMENT	50,050	100,902	201.6%	50,050	51,820	103.5%
TREATMENT PLANT RESERVE	583,792	970,129	166.2%	581,248	537,001	92.4%
STORM DRAIN DEVELOPMENT	125,000	209,475	167.6%	120,000	99,636	83.0%
BUILDING CONSTRUCTION	5,000	6,080	121.6%	5,000	8,946	178.9%
TOTALS	$ 99,822,825	$ 45,568,302	45.6%	$ 97,613,322	$ 41,648,507	42.7%

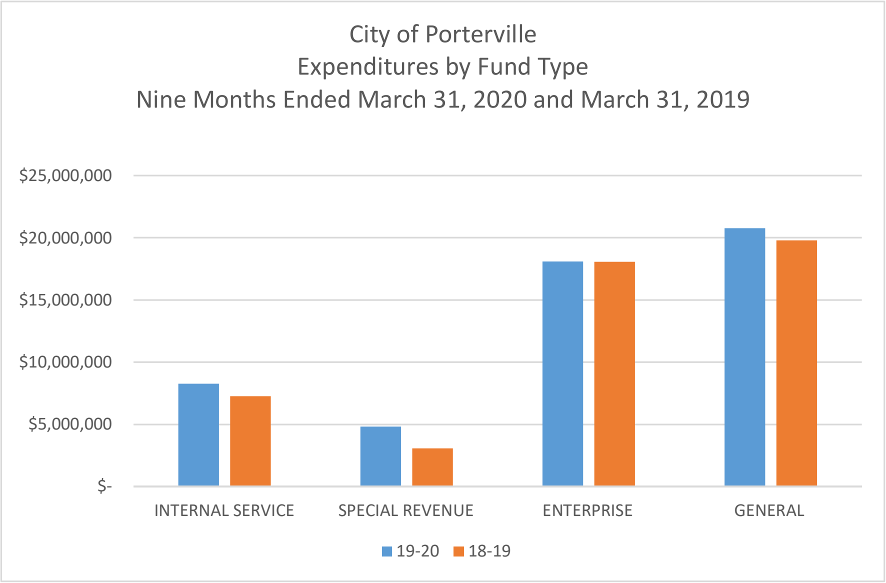

City of Porterville
Revenue by Fund Type
Nine Months Ended March 31, 2020 and March 31, 2019
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
INTERNAL SERVICE
SPECIAL REVENUE
ENTERPRISE
IMPROVEMENT
GENERAL
19-20
18-19

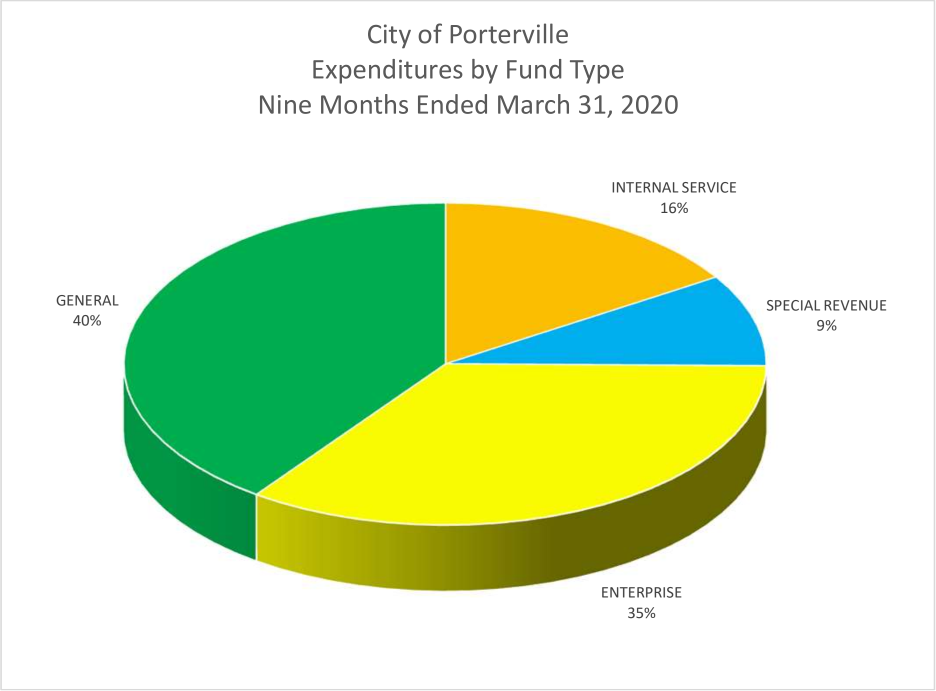

City of Porterville
Revenue by Fund Type
Nine Months Ended March 31, 2020
INTERNAL SERVICE 13%
SPECIAL REVENUE 18%
ENTERPRISE 36%
IMPROVEMENT 5%
GENERAL 28%

CITY OF PORTERVILLE

EXPENDITURE STATUS REPORT - ALL OTHER FUNDS
FOR THE NINE MONTHS ENDED
MARCH 31, 2020 AND MARCH 31, 2019

	2019-2020 AMENDED APPROP	2019-2020 YEAR-TO-DATE EXPEND	% OF APPROP	2018-2019 AMENDED APPROP	2018-2019 YEAR-TO-DATE EXPEND	% OF ACTUAL
MEASURE H SALES TAX	$ 3,976,351	$ 2,791,963	70.2%	$ 3,869,533	$ 2,673,441	69.1%
MEASURE I SALES TAX	3,022,750	1,613,171	53.4%	-	22,277	-
ZALUD ESTATE	23,955	23,797	99.3%	22,505	17,025	75.6%
COMMUNITY DEVELOPMENT BLOCK GRANT	812,415	125,267	15.4%	734,480	126,363	17.2%
TRANSIT	4,569,628	2,991,472	65.5%	4,011,228	2,724,749	67.9%
SPECIAL SAFETY GRANTS	401,411	163,950	40.8%	351,017	167,964	47.9%
SEWER OPERATING	6,187,428	4,375,572	70.7%	6,411,634	4,641,902	72.4%
REFUSE REMOVAL	6,467,269	4,650,482	71.9%	6,391,645	4,531,713	70.9%
AIRPORT	1,362,868	740,871	54.4%	1,551,236	890,631	57.4%
GOLF COURSE	433,299	311,857	72.0%	417,196	324,865	77.9%
WATER OPERATING	7,701,806	4,975,444	64.6%	7,304,698	4,930,092	67.5%
RISK MANAGEMENT	6,317,524	5,582,658	88.4%	6,503,564	4,537,270	69.8%
EQUIPMENT MAINTENANCE	3,661,301	2,692,490	73.5%	3,311,647	2,733,787	82.6%
LANDSCAPE MAINTENANCE DISTRICT	159,471	111,819	70.1%	174,970	92,135	52.7%
TOTALS	$ 45,097,476	$ 31,150,812	69.1%	$ 41,055,353	$ 28,414,214	69.2%


City of Porterville
Expenditures by Fund Type
Nine Months Ended March 31, 2020 and March 31, 2019
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
INTERNAL SERVICE
SPECIAL REVENUE
ENTERPRISE
GENERAL
19-20
18-19


City of Porterville
Expenditures by Fund Type
Nine Months Ended March 31, 2020
INTERNAL SERVICE 16%
SPECIAL REVENUE 9%
ENTERPRISE 35%
GENERAL 40%

CITY OF PORTERVILLE
INTERIM PERFORMANCE REPORT - MEASURE H
For the Nine Months Ended March 31, 2020 and March 31, 2019

		FY 2019-20		FY 2018-19
REVENUES				
Sales Tax - Measure H	$	2,332,466		2,262,766
Interest		14,144		9,367
Police Services		533		577
TOTAL REVENUES		2,347,143		2,272,710
EXPENDITURES				
Police Department		1,197,224		1,262,988
Fire Department		1,198,327		1,030,138
Public Safety Station		27,220		25,199
Library & Literacy		369,192		355,116
TOTAL EXPENDITURES		2,791,963		2,673,441
REVENUE OVER/(UNDER) EXPENDITURES	$	(444,820)	$	(400,731)

CITY OF PORTERVILLE
INTERIM PERFORMANCE REPORT - MEASURE I
For the Nine Months Ended March 31, 2020 and March 31, 2019

	FY 2019-20	FY 2018-19
REVENUES		
Sales Tax - Measure I	$ 4,526,044	$ -
Interest	43,513	-
Police Services	1,822	-
Contributions	-	-
TOTAL REVENUES	4,571,379	-
EXPENDITURES		
Police Department	1,267,850	-
Fire Department	345,321	22,277
Streets Program	15,465	-
TOTAL EXPENDITURES	1,628,636	22,277
REVENUE OVER/(UNDER) EXPENDITURES	$ 2,942,743	$ (22,277)

CITY OF PORTERVILLE
INTERIM PERFORMANCE REPORT - ENTERPRISE FUNDS
For the Nine Months Ended March 31, 2020 and March 31, 2019

FUND	REVENUES	EXPENSES	3/31/2020 NET OPERATING PROFIT (LOSS)	3/31/2019 NET OPERATING PROFIT (LOSS)
Zalud Estate	$ 6,601	$ (23,797)	$ (17,196)	$ (11,584)
Transit	$ 2,383,702	$ (6,303,095)	$ (3,919,393)	$ (3,053,643)
Sewer Operating	$ 5,339,634	$ (4,375,572)	$ 964,062	$ 619,781
Solid Waste	$ 4,568,096	$ (4,650,482)	$ (82,386)	$ (35,077)
Airport	$ 909,072	$ (740,871)	$ 168,201	$ 77,293
Golf	$ 123,172	$ (311,857)	$ (188,685)	$ (212,096)
Water Operating	$ 9,605,506	$ (4,975,444)	$ 4,630,062	$ 4,388,374

RESOLUTION NO. ___-2020

A RESOLUTION OF THE CITY COUNCIL OF THE CITY
OF PORTERVILLE ADOPTING THE PROVISIONAL INTERIM CITY BUDGET
FOR THE PERIOD JULY 1, 2020 THROUGH OCTOBER 6, 2020

WHEREAS: The City Charter of the City of Porterville, provides that the City Manager submit an estimate of the expenditures and revenues of the City departments for the ensuing fiscal year not later than 30 days before the end of the City's current fiscal year; and

WHEREAS: The City has experienced unprecedented challenges in the past few months as a result of the Library fire and the ongoing COVID-19 pandemic, causing profound and significant financial impacts to the City budget; and

WHEREAS: All spending authority from the current fiscal year 2019-2020 budget expires after June 30, 2020 and a new budget must be adopted which allows payroll to be paid and routine expenditures to be incurred effective July 1, 2020.

NOW, THEREFORE, BE IT RESOLVED:

1. That the City Council of the City of Porterville adopt a provisional interim City Budget with the continuance of the Fiscal Year 2019-2020 City Budget for the period July 1, 2020 to October 6, 2020.

2. That the City Council conduct its priority project review of the capital project budget estimates on August 25, 2020.

3. That the City Council conduct a public hearing and adopt a refined Fiscal Year 2020-2021 City Budget on October 6, 2020.

PASSED, APPROVED AND ADOPTED this 30th day of June, 2020.

____
Martha A. Flores, Mayor

ATTEST:
John D. Lollis, City Clerk

By: __________________________________
Patrice Hildreth, Chief Deputy City Clerk

INTERIM
ANNUAL BUDGET

CITY OF PORTERVILLE
INCORPORATED MAY 7, 1902

FISCAL YEAR
2020-2021

CITY OF PORTERVILLE
ANNUAL BUDGET
2019-2020
GENERAL FUND SUMMARY

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Revenues from:				
Property Taxes	$ 7,239,542	$ 7,220,000	$ 7,502,627	$ 7,480,000
Sales and Use Taxes	6,256,098	6,322,477	5,860,000	5,604,000
Utility Users Taxes	3,911,568	4,350,000	3,800,000	3,800,000
Other Taxes	2,993,892	2,966,134	2,812,748	2,616,134
Permits	562,629	492,500	758,500	492,500
Other agencies	277,885	221,567	288,042	103,000
Invested assets	723,867	443,000	518,000	355,000
Fines	21,673	32,000	29,366	27,000
Charges for services	5,920,337	6,040,072	5,794,063	5,781,000
Other revenues	304,667	80,200	98,500	75,000
Insurance proceeds	-	-	1,200,000	-
Total operating revenues	**28,212,158**	**28,167,950**	**28,661,846**	**26,333,634**
Appropriations for:				
Legislation	458,332	488,256	1,666,336	488,256
Administration	795,495	856,024	838,000	856,024
City Attorney	161,136	225,000	135,000	225,000
Finance	1,559,791	1,734,784	1,692,000	1,734,784
Police Services	10,221,462	11,019,642	10,600,000	11,019,642
Fire Services	4,202,432	4,337,124	4,125,000	4,337,124
Community/Economic Development	841,837	1,167,833	1,025,000	1,167,833
Public Works	2,581,624	2,742,523	3,020,000	2,742,523
Parks and Leisure Services	6,220,961	6,447,104	6,187,678	6,447,104
Parks and Leisure Services - grant prog	18,936	24,645	24,645	24,645
Total departmental expenditures	**27,062,006**	**29,042,935**	**29,313,659**	**29,042,935**
Revenue over (under) expenditures	**1,150,152**	**(874,985)**	**(651,813)**	**(2,709,301)**
Other financing sources (uses):				
Transfers:				
Special Gas Tax	1,000,269	1,000,396	1,080,000	1,000,396
Community Development Block Grant	104,797	100,566	100,566	110,875
Traffic Safety Fund	114,252	120,400	110,052	100,400
Transportation Development	(73,517)	150,000	150,000	150,000
Park Development	60,427	44,134	109,195	43,945
Building Construction Fund	12,631	5,000	8,000	5,000
Zalud Estate support	(10,000)	(10,000)	(10,000)	(10,000)
Golf Support	(69,000)	(69,000)	(69,000)	(69,000)
Other Transfers	(14,214)	-	(10,000)	(10,000)
Net transfers	1,125,645	1,341,496	1,468,813	1,321,616
Capital grants / donations	-	150,000	-	-
GF reserve / designated funds	-	50,000	265,000	-
Restricted Fund Balance	-	75,000	112,513	-
Special Purpose Reserve	97,050	100,000	36,336	100,000
Capital Outlay	(403,698)	(492,500)	(300,000)	-
Debt Service	(1,694,453)	(1,705,953)	(1,705,953)	(1,674,185)
Total other financing sources (uses)	**(875,456)**	**(481,957)**	**(123,291)**	**(252,569)**
Net Resources / (Appropriations)	**274,696**	**(1,356,942)**	**(775,104)**	**(2,961,870)**

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

GENERAL FUND REVENUE ESTIMATES

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Property taxes				
Current Secured	$ 2,894,129	$ 2,800,000	$ 2,950,000	$ 2,950,000
Current Unsecured	165,685	160,000	171,232	170,000
Prior Secured/Unsecured	61,928	60,000	60,000	60,000
In lieu of VLF	4,117,800	4,200,000	4,321,395	4,300,000
Total	7,239,542	7,220,000	7,502,627	7,480,000
Other taxes				
Sales & use tax	6,256,098	6,322,477	5,860,000	5,604,000
Utility Users tax	3,911,568	4,350,000	3,800,000	3,800,000
Transient occupancy tax	539,233	550,000	400,000	250,000
Property transfer tax	91,044	85,000	86,030	85,000
Franchises	629,231	630,000	630,000	630,000
Municipal franchises	1,001,134	1,001,134	1,001,134	1,001,134
Sales tax-Public Safety	260,632	220,000	225,584	200,000
Business license tax	472,618	480,000	470,000	450,000
Total	13,161,558	13,638,611	12,472,748	12,020,134
Permits				
Building permits	250,543	250,000	335,000	250,000
Plumbing permits	188,792	150,000	255,000	150,000
Electrical permits	106,904	80,000	155,000	80,000
Other permits	16,390	12,500	13,500	12,500
Total	562,629	492,500	758,500	492,500
Revenue from Other Agencies				
Vehicle license fees in excess	29,183	29,000	47,693	29,000
Homeowners tax exemption	24,480	25,000	24,000	24,000
State & Federal operating grants	157,970	147,567	139,074	-
State Reimbursements	66,252	20,000	77,275	50,000
Total	277,885	221,567	288,042	103,000
Use of money & property				
Investment income	433,817	175,000	250,000	175,000
Rental income	290,050	268,000	268,000	180,000
Total	723,867	443,000	518,000	355,000

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

GENERAL FUND REVENUE ESTIMATES

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Fines & forfeitures				
Parking fines	6,189	12,000	7,000	7,000
Vehicle code fines	1,978	2,000	2,366	2,000
Other fines	13,506	18,000	20,000	18,000
Total	21,673	32,000	29,366	27,000
Charges for services				
Planning & zoning fees	55,801	40,000	90,000	50,000
Engineering & inspection fees	84,195	75,000	113,000	80,000
Police services	488,755	560,000	488,500	560,000
Fire services	94,144	50,000	50,000	50,000
Library services	36,834	40,000	18,755	-
Recreation facility rentals	95,433	87,600	59,000	60,000
Recreation program revenues	2,599,259	2,575,000	2,515,000	2,525,000
Senior program revenues	14,846	17,000	8,990	-
Swimming fees	82,033	84,200	34,000	50,000
Passport services	61,966	55,000	45,818	50,000
Interfund services	2,297,249	2,450,000	2,350,000	2,350,000
Other service charges	9,822	6,272	21,000	6,000
Total	5,920,337	6,040,072	5,794,063	5,781,000
Other revenues	304,667	80,200	98,500	75,000
Insurance proceeds - Library	-	-	1,200,000	-
TOTAL GENERAL FUND	$ 28,212,158	$ 28,167,950	$ 28,661,846	$ 26,333,634

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

GENERAL FUND EXPENDITURE ESTIMATES

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
LEGISLATIVE				
City Council	$ 167,044	$ 122,917	$ 135,000	$ 122,917
- Reserves / Designated Funds	97,050	100,000	36,336	100,000
Community Promotion	194,238	265,339	195,000	265,339
Emergency Operations	-	-	1,300,000	-
Total	458,332	488,256	1,666,336	488,256
ADMINISTRATIVE				
City Manager	278,001	320,596	315,000	320,596
City Clerk	174,161	216,969	175,000	216,969
Human Resources	343,333	318,459	348,000	318,459
Total	795,495	856,024	838,000	856,024
CITY ATTORNEY	161,136	225,000	135,000	225,000
FINANCE				
General Accounting	514,848	519,881	542,000	519,881
Information Technology Services	397,782	490,049	485,000	490,049
General Services	295,513	351,381	290,000	351,381
Utility Billing	351,648	373,473	375,000	373,473
Total	1,559,791	1,734,784	1,692,000	1,734,784
POLICE SERVICES	10,221,462	11,019,642	10,600,000	11,019,642
FIRE SERVICE	4,202,432	4,337,124	4,125,000	4,337,124

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

GENERAL FUND EXPENDITURE ESTIMATES

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
COMMUNITY DEVELOPMENT				
Planning	558,805	694,505	590,000	694,505
Economic Development	283,032	473,328	435,000	473,328
Total	841,837	1,167,833	1,025,000	1,167,833
PUBLIC WORKS				
Engineering	1,163,590	1,208,650	1,460,000	1,208,650
Street Maintenance	493,688	492,623	570,000	492,623
Traffic Control	265,317	386,891	345,000	386,891
Street Lighting	506,581	507,773	510,000	507,773
Storm Drain Maintenance	96,248	89,693	85,000	89,693
Parking Lot Maintenance	56,200	56,893	50,000	56,893
Total	2,581,624	2,742,523	3,020,000	2,742,523
PARKS & LEISURE SERVICES				
Parks Maintenance	2,268,152	2,330,028	2,340,000	2,330,028
Community Centers	102,260	140,566	30,000	140,566
Leisure Services	2,812,850	2,900,698	2,860,000	2,900,698
Swimming Pool	163,723	166,525	120,000	166,525
Youth Center	105,804	115,093	97,678	115,093
Library	768,172	794,194	740,000	794,194
Subtotal	6,220,961	6,447,104	6,187,678	6,447,104
Grant-funded Parks programs	18,936	24,645	24,645	24,645
Total	6,239,897	6,471,749	6,212,323	6,471,749
TOTAL GENERAL FUND	$ 27,062,006	$ 29,042,935	$ 29,313,659	$ 29,042,935

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

PUBLIC SAFETY SALES TAX (MEASURE H) FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 1,215,979	$ 1,544,594	$ 1,488,148	$ 1,495,181
Add:				
Revenues from:				
Sales tax - Measure H	3,840,114	3,844,047	3,700,000	3,557,000
Interest income	30,439	5,000	20,000	5,000
Police services	2,625	5,000	533	1,000
Contributions	7,600	-	-	-
Other	151,023	-	-	-
Total	4,031,801	3,854,047	3,720,533	3,563,000
Less:				
Appropriations for:				
Police services	1,696,658	1,795,095	1,600,000	1,795,095
Fire services	1,504,019	1,566,149	1,625,000	1,566,149
Public Safety Station	38,488	38,500	38,500	38,500
Library & literacy	520,467	576,607	450,000	576,607
Total	3,759,632	3,976,351	3,713,500	3,976,351
Capital projects				
Library improvements	-	32,257	-	32,257
Animal shelter	-	160,983	-	160,983
Total	-	193,240	-	193,240
Available balance, end of year	$ 1,488,148	$ 1,229,050	$ 1,495,181	$ 888,590

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

MEASURE I SALES TAX FUND

	2017-2018 Actual	2018-2019 Original Estimate	2018-2019 Revised Estimate	2019-2020 Estimate
Available balance, beginning of year	$ -	$ 704,680	$ 1,712,404	$ 6,462,104
Add:				
Revenues from:				
Sales tax - Measure I	1,844,231	6,655,239	7,000,000	6,089,544
Interest income	1,913	10,000	60,000	10,000
Total	1,846,144	6,665,239	7,060,000	6,099,544
Less:				
Appropriations for:				
Police services	36,583	2,249,095	1,650,000	2,249,095
Fire services	64,859	477,683	490,000	477,683
Streets maintenance	-	295,972	-	295,972
Total	101,442	3,022,750	2,140,000	3,022,750
Appropriations for streets program:				
AC pavement repair and overlay program	-	400,000	-	400,000
Grand Ave connection between 4th & Henrahan	20,598	250,000	12,900	237,100
Henderson Ave reconstruction - 2nd to Plano	-	807,000	-	807,000
Main Street downtown reconstruction	-	350,000	55,000	295,000
Montgomery reconstuction - design	11,700	100,000	2,900	97,100
Pavement management program - citywide	-	150,000	1,500	298,500
Sidewalk and ADA improvements	-	400,000	-	400,000
Street median rehabilitation	-	50,000	-	50,000
Union Ave reconstruction	-	225,000	30,000	195,000
Villa Street reconstruction	-	600,000	68,000	532,000
Total	32,298	3,332,000	170,300	3,311,700
Available balance, end of year	$ 1,712,404	$ 1,015,169	$ 6,462,104	$ 6,227,198

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

SPECIAL GAS TAX FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 2,113,763	$ 2,654,798	$ 942,927	$ 1,736,689
Add:				
Revenues from:				
State Gas Tax, Section 2105	333,576	337,655	307,639	319,412
State Gas Tax, Section 2107	419,508	441,004	384,256	384,256
State Gas Tax, Section 2107.5	7,500	7,500	7,500	7,500
State Gas Tax, Section 2106	189,663	185,326	169,812	176,265
State Gas Tax, Section 2103	203,110	523,642	443,375	509,151
RMRA - SB1	1,114,926	999,208	1,003,680	1,035,667
Grants	755,388	1,106,522	872,020	1,057,551
Interest income	78,713	15,000	35,000	20,000
Total	3,102,384	3,615,857	3,223,282	3,509,802
Less:				
Appropriations for:				
Capital projects	3,272,951	5,218,353	1,399,520	4,246,095
Total	3,272,951	5,218,353	1,399,520	4,246,095
Transfers to General Fund for:				
Street Maintenance	493,688	492,623	520,000	492,623
Street Lighting	506,581	507,773	510,000	507,773
Total	1,000,269	1,000,396	1,030,000	1,000,396
Available balance, end of year	$ 942,927	$ 51,906	$ 1,736,689	$ -

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

LOCAL TRANSPORTATION FUNDS (LTF) FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 6,327,088	$ 6,435,005	$ 9,715,572	$ 11,550,026
Add:				
Revenues from:				
State Gas Tax, Section 325	2,844,847	1,500,000	1,637,454	1,500,000
Sales Tax - Measure R - Local	1,085,341	1,200,000	1,200,000	1,200,000
Sales Tax - Measure R - Regional	586,684	5,800,000	-	5,800,000
Sales Tax - Measure R - Alternative	132,167	374,511	-	374,511
Grants	-	1,939,615	-	1,939,615
Interest income	258,667	70,000	175,000	100,000
Total	4,907,706	10,884,126	3,012,454	10,914,126
Less:				
Appropriations for:				
Capital projects - LTF	635,883	5,950,566	800,000	5,950,566
Capital projects - grants	-	1,939,615	-	1,939,615
Capital projects - Measure R - Local	883,339	3,243,000	378,000	3,243,000
Capital projects - Measure R - Regional	-	5,800,000	-	5,800,000
Capital projects - Measure R - Alternative	-	374,511	-	374,511
Total	1,519,222	17,307,692	1,178,000	17,307,692
Available balance, end of year	$ 9,715,572	$ 11,439	$ 11,550,026	$ 5,156,460

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

TRAFFIC SAFETY FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 20,864	$ -	$ 9,652	$ -
Add:				
Revenues from:				
Interest Income	594	400	400	400
Vehicle Code Fines	102,446	120,000	100,000	100,000
Total	103,040	120,400	100,400	100,400
Less:				
Transfers to General Fund for:				
Street Maintenance	114,252	120,400	110,052	100,400
Total	114,252	120,400	110,052	100,400
Available balance, end of year	$ 9,652	$ -	$ -	$ -

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

ZALUD ESTATE FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 61,201	$ 54,113	$ 55,684	$ 45,405
Add:				
Revenues from:				
Interest income	2,260	800	800	800
User fees	5,138	6,500	4,625	6,500
Other income	1,209	500	796	500
Total	8,607	7,800	6,221	7,800
Transfers from:				
General Fund	10,000	10,000	10,000	10,000
Total Revenues and Transfers	18,607	17,800	16,221	17,800
Less:				
Appropriations for:				
Operations	24,124	23,955	26,500	26,500
Total	24,124	23,955	26,500	26,500
Available balance, end of year	$ 55,684	$ 47,958	$ 45,405	$ 36,705

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 239,766	$ 1,115,361	$ 553,971	$ 423,579
Add:				
Revenues from:				
State grants	343,501	-	-	-
Federal grants	625,544	798,922	798,922	798,922
Interest income	37,590	35,000	35,000	35,000
Other	445	500	225	500
Total	1,007,080	834,422	834,147	834,422
Less:				
Appropriations for:				
Operations	173,004	181,452	181,452	181,452
Capital	113,696	368,605	368,605	368,605
Subtotal	286,700	550,057	550,057	550,057
Debt service	301,378	313,916	313,916	296,535
Total	588,078	863,973	863,973	846,592
Transfer to:				
General Fund for Youth Center	104,797	100,566	100,566	110,875
Total Appropriations and Transfers	692,875	964,539	964,539	957,467
Available balance, end of year	$ 553,971	$ 985,244	$ 423,579	$ 300,534

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

TRANSIT FUND

		2019-2020		
	2018-2019 Actual	Original Estimate	Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ (487,358)	$ -	$ (510,533)	$ -
Add:				
Revenues from:				
LTF	581,190	1,061,353	240,045	1,061,353
STAF	1,055,875	1,000,000	1,151,305	1,000,000
Sales tax, Measure R	170,000	770,000	170,000	770,000
Farebox	574,382	550,000	500,000	550,000
State and Federal Grants	7,825,656	8,211,600	7,966,318	8,211,600
Other income	94,783	241,000	82,865	241,000
Total	10,301,886	11,833,953	10,110,533	11,833,953
Less:				
Appropriations for:				
Capital outlay	6,227,929	7,874,961	5,500,000	7,874,961
Operations	4,097,132	3,958,992	4,100,000	3,958,992
Total	10,325,061	11,833,953	9,600,000	11,833,953
Available balance, end of year	$ (510,533)	$ -	$ -	$ -

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

SPECIAL SAFETY GRANTS

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 168,880	$ 149,001	$ 183,930	$ 191,930
Add:				
Revenues from:				
State grants	216,410	150,000	200,000	150,000
Police services	405	-	-	-
Interest income	2,845	1,500	3,000	1,500
Other income	-	-	5,000	-
Total	219,660	151,500	208,000	151,500
Less:				
Appropriations for:				
Police services	204,009	147,557	200,000	147,557
Children Zone (HCZ model)	601	632	-	496
Total	204,610	148,189	200,000	148,053
Available balance, end of year	$ 183,930	$ 152,312	$ 191,930	$ 195,377

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

SEWER OPERATING FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 1,598,110	$ 1,299,798	$ 2,362,470	$ 2,118,768
Add:				
Revenues from:				
Property assessments	180,487	184,000	184,000	184,000
Interest income	29,372	25,000	55,000	25,000
Rental income	112,596	112,596	112,596	112,596
Sewer user fees	6,320,275	6,300,000	6,300,000	6,300,000
Tank dumping charges	56,615	45,000	45,000	45,000
Laboratory fees	378,778	366,000	366,000	366,000
Other revenues	120,700	110,000	86,000	110,000
Total Revenues	7,198,823	7,142,596	7,148,596	7,142,596
Add: Return of bond reserves	870,980	-	-	-
Less:				
Appropriations for:				
Collection system expenses	1,855,014	1,868,003	1,900,000	1,900,000
Treatment plant expense	3,501,908	3,757,581	3,300,000	3,757,581
Industrial monitoring	65,871	108,001	115,000	115,000
Laboratory	399,657	453,843	380,000	453,843
Subtotal	5,822,450	6,187,428	5,695,000	6,226,424
Debt service principal	882,993	697,298	697,298	1,097,760
Total Appropriations	6,705,443	6,884,726	6,392,298	7,324,184
Less:				
Transfers to:				
Sewer revolving fund	300,000	300,000	500,000	500,000
Wastewater Treatment Capital Reserve	300,000	300,000	500,000	500,000
Total Transfers	600,000	600,000	1,000,000	1,000,000
Available balance, end of year	$ 2,362,470	$ 957,668	$ 2,118,768	$ 937,180

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

SOLID WASTE FUND

		2019-2020		
	2018-2019 Actual	Original Estimate	Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 913,670	$ 755,351	$ 641,128	$ 448,236
Add:				
Revenues from:				
State grants	35,323	20,000	20,000	20,000
Interest income	3,724	10,000	-	-
Residential charges	3,084,170	3,080,000	3,132,000	3,080,000
Commercial charges	2,334,736	2,300,000	2,400,000	2,300,000
Roll-Off charges	529,561	525,000	512,000	525,000
Recycling charges	3,181	2,500	1,500	2,500
Other revenues	93,175	95,000	70,000	95,000
Total	6,083,870	6,032,500	6,135,500	6,022,500
Less:				
Appropriations for:				
Refuse collection	4,322,719	4,312,888	4,312,888	4,312,888
Green waste program	940,617	982,526	860,000	982,526
Street sweeping	232,939	237,687	270,000	237,687
Curbside recycling	455,486	435,504	435,504	435,504
Waste recycling	304,301	391,085	350,000	391,085
Graffiti removal	100,350	107,579	100,000	107,579
Total	6,356,412	6,467,269	6,328,392	6,467,269
Available balance, end of year	$ 641,128	$ 320,582	$ 448,236	$ 3,467

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

AIRPORT OPERATING FUND

		2019-2020		
	2018-2019 Actual	Original Estimate	Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 2,685,283	$ 2,776,595	$ 2,780,816	$ 2,942,268
Add:				
Revenues from:				
Interest income	55,240	40,000	50,000	40,000
State grants	10,000	10,000	10,000	10,000
Rental income	156,600	157,400	157,052	157,400
Concessions	13,447	14,000	10,000	14,000
Fueling operations	1,041,461	1,200,000	900,000	1,200,000
Service fees	41,002	51,000	30,000	51,000
Other revenues	3,967	4,400	4,400	4,400
Total	1,321,717	1,476,800	1,161,452	1,476,800
Less:				
Appropriations for:				
Operations	1,226,184	1,362,868	1,000,000	1,362,868
Total	1,226,184	1,362,868	1,000,000	1,362,868
Available balance, end of year	$ 2,780,816	$ 2,890,527	$ 2,942,268	$ 3,056,200

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

GOLF COURSE FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ (1,302,638)	$ (1,499,145)	$ (1,515,635)	$ (1,697,035)
Add:				
Revenues from:				
Daily green fees	74,922	80,000	68,000	80,000
Membership Fees	27,290	32,000	21,000	32,000
Cart rentals	57,320	55,000	60,000	60,000
Other revenues	940	1,500	600	1,500
Total	160,472	168,500	149,600	173,500
Transfers from:				
General Fund	69,000	69,000	69,000	69,000
Total Revenues and Transfers	229,472	237,500	218,600	242,500
Less:				
Appropriations for:				
Operations	442,469	433,299	400,000	433,299
Total	442,469	433,299	400,000	433,299
Available balance, end of year	$ (1,515,635)	$ (1,694,944)	$ (1,697,035)	$ (1,887,834)

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

WATER OPERATING FUND

		2019-2020		
	2018-2019 Actual	Original Estimate	Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 3,348,660	$ 635,747	$ 1,037,370	$ 661,304
Add:				
Revenues from:				
Interest income	128,129	80,000	80,000	80,000
Water sales	11,244,302	11,969,100	11,969,100	11,969,100
Service fees	139,195	130,000	75,000	130,000
Other revenues	239,276	290,000	175,000	290,000
Total	11,750,902	12,469,100	12,299,100	12,469,100
Add: Return of bond reserves	742,412	-	-	-
Less:				
Appropriations for:				
Operations	5,763,113	6,298,634	5,400,000	6,298,634
Meter Reading	346,568	344,341	344,341	344,341
Water Quality Assurance	816,870	1,029,374	700,000	1,029,374
Hydrant Testing	120	29,458	-	29,458
Subtotal	6,926,671	7,701,807	6,444,341	7,701,807
Debt service principal	877,933	230,825	230,825	238,996
Total	7,804,604	7,932,632	6,675,166	7,940,803
Less:				
Transfers to:				
Water Replacement Fund	7,000,000	4,000,000	6,000,000	5,000,000
Total Transfers	7,000,000	4,000,000	6,000,000	5,000,000
Available balance, end of year	$ 1,037,370	$ 1,172,215	$ 661,304	$ 189,601

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

GENERAL GOVERNMENT - DEBT SERVICE FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 970,351	$ 982,857	$ 1,021,637	$ 1,024,497
Add:				
Revenues from:				
Interest income	42,678	-	310	-
Interdepartmental service charges	588,187	600,000	600,000	600,000
Total	630,865	600,000	600,310	600,000
Less:				
Appropriations for:				
Administrative expense	4,400	1,350	1,350	1,350
Debt redemption	2,277,782	2,302,053	2,302,053	2,267,960
Total	2,282,182	2,303,403	2,303,403	2,269,310
Other financing sources (uses):				
Transfers from General Fund	1,702,603	1,705,953	1,705,953	1,674,185
Total	1,702,603	1,705,953	1,705,953	1,674,185
Available balance, end of year	$ 1,021,637	$ 985,407	$ 1,024,497	$ 1,029,372

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

RISK MANAGEMENT

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 897,990	$ 1,875,995	$ 1,660,400	$ 1,513,064
Add:				
Revenues from:				
Interest income	47,088	12,000	18,000	12,000
Liability Program	514,916	514,916	514,916	514,916
Health and Life	4,817,414	4,860,000	5,014,380	5,000,000
Unemployment	108,296	108,000	113,075	115,000
Worker's Comp	1,361,214	1,160,000	1,282,952	1,300,000
Automobile/Property	161,176	165,636	171,464	175,000
Other revenues	811	850	850	850
Total Revenues	7,010,915	6,821,402	7,115,637	7,117,766
Less:				
Appropriations for:				
Liability Program	696,871	715,000	621,224	715,000
Health and Life	3,937,028	3,922,000	5,130,836	4,500,000
Unemployment	51,556	45,000	43,242	45,000
Worker's Comp	998,547	947,000	823,406	947,000
Automobile/Property	278,454	352,400	369,666	370,000
Employment Practices	101,241	148,000	79,624	100,000
Administration	184,808	188,124	193,072	200,000
Subtotal	6,248,505	6,317,524	7,261,070	6,877,000
Capital Projects	-	155,000	1,903	155,000
Total Expenditures	6,248,505	6,472,524	7,262,973	7,032,000
Available balance, end of year	$ 1,660,400	$ 2,224,873	$ 1,513,064	$ 1,598,830

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

EQUIPMENT MAINTENANCE FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 559,647	$ 392,585	$ 376,623	$ 318,322
Add:				
Revenues from:				
Interest income	20,950	7,000	8,000	6,000
Rental income	15,852	15,000	15,000	15,000
Fuel sales	1,389,583	1,600,000	1,370,000	1,500,000
Interdepartmental service charges	514,605	520,000	510,000	510,000
Other service charges	1,673,298	1,466,000	1,700,000	1,600,000
Total	3,614,288	3,608,000	3,603,000	3,631,000
Less:				
Appropriations for:				
Equipment maintenance	3,797,312	3,661,301	3,661,301	3,661,301
Total	3,797,312	3,661,301	3,661,301	3,661,301
Available balance, end of year	$ 376,623	$ 339,284	$ 318,322	$ 288,021

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

LANDSCAPE MAINTENANCE DISTRICTS FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 308,864	$ 276,877	$ 261,689	$ 217,218
Add:				
Revenues from:				
Property assessments	112,298	112,540	115,000	112,540
Total	112,298	112,540	115,000	112,540
Less:				
Appropriations for:				
Maintenance and repair	159,473	159,471	159,471	159,471
Total	159,473	159,471	159,471	159,471
Available balance, end of year	$ 261,689	$ 229,946	$ 217,218	$ 170,287

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

WATER REPLACEMENT FUND

		2019-2020		
	2018-2019 Actual	Original Estimate	Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 9,571,285	$ 15,852,983	$ 16,164,292	$ 21,416,293
Add:				
Revenues from:				
Federal & State grants	949,156	20,101,709	-	20,101,709
Interest income	430,792	100,000	300,000	100,000
Service fees	16,567	20,000	11,000	20,000
Development fees	74,518	80,000	140,000	80,000
Interdepartmental service charges	479,091	580,890	443,580	443,580
Depreciation reserve	155,162	155,162	155,162	155,162
Other revenue	-	-	726	-
Total	2,105,286	21,037,761	1,050,468	20,900,451
Add:				
Transfer from:				
Water Operating Fund	7,000,000	4,000,000	7,000,000	4,000,000
Total	7,000,000	4,000,000	7,000,000	4,000,000
Less:				
Appropriations for:				
Equipment replacement	136,374	323,000	298,467	-
Capital projects	1,426,749	14,400,729	2,500,000	14,400,729
Capital projects - grants	949,156	20,101,709	-	20,101,709
Total	2,512,279	34,825,438	2,798,467	34,502,438
Available balance, end of year	16,164,292	6,065,306	21,416,293	11,814,306
Less:				
Equipment replacement fund	2,123,045	1,891,604	2,315,000	2,773,580
Available for capital projects	$ 14,041,247	$ 4,173,702	$ 19,101,293	$ 9,040,726

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

SOLID WASTE CAPITAL RESERVE FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 5,715,995	$ 6,448,345	$ 6,546,420	$ 6,857,545
Add:				
Revenues				
Federal grants	-	801,522	489,000	244,500
Interest income	237,825	50,000	120,000	50,000
Interdepartmental service charges	932,856	923,834	845,067	845,067
Other revenue	1,175	-	7,058	-
Total	1,171,856	1,775,356	1,461,125	1,139,567
Less:				
Appropriations for:				
Equipment	341,431	1,315,370	1,150,000	301,790
Capital projects	-	435,000	-	435,000
Total	341,431	1,750,370	1,150,000	736,790
Available balance, end of year	6,546,420	6,473,331	6,857,545	7,260,322

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

SEWER REVOLVING FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 5,878,346	$ 6,592,087	$ 6,698,418	$ 6,825,089
Add:				
Revenues from:				
Interest income	262,203	70,000	125,000	70,000
Service fees	19,994	20,000	35,000	20,000
Development fees	51,611	40,000	100,000	50,000
Interdepartmental service charges	153,254	162,084	160,968	160,968
Depreciation reserve	45,000	45,000	45,000	45,000
COP refinancing	1,427,792	-	-	-
Other revenue	2,872	-	-	-
Total	1,962,726	337,084	465,968	345,968
Add:				
Transfer from:				
Sewer operating fund	300,000	300,000	300,000	300,000
Total	300,000	300,000	300,000	300,000
Less:				
Appropriations for:				
Equipment replacement	-	310,000	289,297	-
Capital projects	1,442,654	1,560,009	350,000	1,560,009
Total	1,442,654	1,870,009	639,297	1,560,009
Available balance, end of year	6,698,418	5,359,162	6,825,089	5,911,048
Less:				
Equipment replacement fund	948,799	806,439	838,271	1,009,239
Available for capital projects	$ 5,749,619	$ 4,552,723	$ 5,986,818	$ 4,901,809

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

TRANSPORTATION DEVELOPMENT FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 1,321,858	$ 1,321,858	$ 1,616,525	$ 1,825,525
Add:				
Revenues from:				
Interest income	54,301	10,000	34,000	15,000
Development fees	390,366	200,000	325,000	200,000
Total	444,667	210,000	359,000	215,000
Less:				
Appropriations for:				
Capital projects	-	91,750	-	91,750
Less:				
Transfers to:				
General Fund	150,000	150,000	150,000	150,000
Available balance, end of year	$ 1,616,525	$ 1,290,108	$ 1,825,525	$ 1,798,775

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

PARK DEVELOPMENT FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ -	$ -	$ -	$ -
Add:				
Revenues from:				
Interest income	121	50	300	50
Development fees	66,194	50,000	115,000	50,000
Total	66,315	50,050	115,300	50,050
Less:				
Transfers to General Fund:				
Debt Service	60,427	44,134	109,195	43,945
Transfers to Airport Fund:				
Sports Complex Lease	5,888	5,916	6,105	6,105
Total	66,315	50,050	115,300	50,050
Available balance, end of year	$ -	$ -	$ -	$ -

WASTEWATER TREATMENT FACILITY CAPITAL RESERVE

		2019-2020		
	2018-2019 Actual	Original Estimate	Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 6,554,398	$ 6,550,225	$ 6,543,371	$ 7,762,175
Add:				
Revenues from:				
State grants	14,632	-	-	-
Interest income	259,496	80,000	125,000	80,000
Development fees	384,153	300,000	790,000	300,000
Interdepartmental service charges	75,348	78,792	78,804	78,804
Depreciation reserve	125,000	125,000	125,000	125,000
Other revenue	150,262	-	-	-
Total	1,008,891	583,792	1,118,804	583,804
Add:				
Transfer from:				
Sewer operating fund	300,000	300,000	300,000	300,000
Total	300,000	300,000	300,000	300,000
Less:				
Appropriations for:				
Equipment replacement	265,891	28,000	-	28,000
Capital projects	1,054,027	4,144,527	200,000	4,144,527
Total	1,319,918	4,172,527	200,000	4,172,527
Available balance, end of year	6,543,371	3,261,490	7,762,175	4,473,452
Less:				
Equipment replacement fund	495,090	364,186	395,000	465,804
Available for capital projects	$ 6,048,281	$ 2,897,304	$ 7,367,175	$ 4,007,648

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

STORM DRAIN DEVELOPMENT FUND

		2019-2020		
	2018-2019 Actual	Original Estimate	Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 2,113,222	$ 1,950,638	$ 1,978,326	$ 2,183,326
Add:				
Revenues from:				
Interest income	80,364	25,000	40,000	25,000
Development fees	108,151	100,000	200,000	100,000
Total	188,515	125,000	240,000	125,000
Less:				
Appropriations for:				
Capital projects	323,411	1,864,061	35,000	1,864,061
Total	323,411	1,864,061	35,000	1,864,061
Available balance, end of year	$ 1,978,326	$ 211,577	$ 2,183,326	$ 444,265

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

BUILDING CONSTRUCTION FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 648,695	$ 454,330	$ 478,470	$ 178,470
Add:				
Revenues from:				
Interest income	23,960	5,000	8,000	5,000
Total	23,960	5,000	8,000	5,000
Less:				
Appropriations for:				
Capital Projects	181,554	300,000	300,000	-
Transfers to General Fund	12,631	5,000	8,000	5,000
Total	194,185	305,000	308,000	5,000
Available balance, end of year	$ 478,470	$ 154,330	$ 178,470	$ 178,470

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

AIRPORT REPLACEMENT AND DEVELOPMENT FUND

		2019-2020		
	2018-2019 Actual	Original Estimate	Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 400,759	$ 445,044	$ 492,738	$ 297,612
Add:				
Revenues from:				
Interest income	53,360	6,000	8,000	6,000
State grants	-	38,430	5,140	38,430
Federal grants	27,175	768,600	938,330	768,600
Interdepartmental service charges	84,186	84,186	84,186	84,186
Total	164,721	897,216	1,035,656	897,216
Less:				
Appropriations for:				
Equipment	-	195,000	130,782	-
Special aviation	-	-	-	-
Capital projects	72,742	914,000	1,100,000	914,000
Total	72,742	1,109,000	1,230,782	914,000
Available balance, end of year	492,738	233,260	297,612	280,828
Less:				
Equipment replacement fund	263,814	138,063	234,000	138,063
Available for capital projects	$ 228,924	$ 95,197	$ 63,612	$ 142,765

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

GOLF COURSE REPLACEMENT FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 171,321	$ 202,706	$ 207,657	$ 213,954
Add:				
Revenues from:				
Interest income	7,313	1,500	4,000	1,500
Interdepartmental service charges	49,975	50,000	50,079	50,000
Total	57,288	51,500	54,079	51,500
Less:				
Appropriations for:				
Equipment replacement	20,952	51,500	47,782	-
Total	20,952	51,500	47,782	-
Available balance, end of year	$ 207,657	$ 202,706	$ 213,954	$ 265,454

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

EQUIPMENT MAINTENANCE REPLACEMENT FUND

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 788,028	$ 887,425	$ 909,234	$ 1,013,271
Add:				
Revenues from:				
State grants	29,263	-	-	-
Interest income	33,846	8,000	18,000	8,000
Interdepartmental service charges	136,632	137,082	147,403	150,000
Total	199,741	145,082	165,403	158,000
Less:				
Appropriations for:				
Equipment replacement	78,535	60,000	61,366	60,000
Total	78,535	60,000	61,366	60,000
Available balance, end of year	$ 909,234	$ 972,507	$ 1,013,271	$ 1,111,271

CITY OF PORTERVILLE
ANNUAL BUDGET
2020-2021

GENERAL FUND EQUIPMENT REPLACEMENT

	2018-2019 Actual	2019-2020 Original Estimate	2019-2020 Revised Estimate	2020-2021 Estimate
Available balance, beginning of year	$ 8,215,952	$ 8,228,895	$ 8,467,341	$ 7,408,032
Add:				
Revenues from:				
Federal and state grants	279,405	-	-	-
Interest income	309,040	100,000	100,000	100,000
Interdepartmental service charges	749,197	1,000,000	646,977	650,000
Other revenues	9,931	100,000	58,714	10,000
Total	1,347,573	1,200,000	805,691	760,000
Less:				
Appropriations for:				
Debt redemption	92	-	-	-
Equipment replacement	1,038,802	774,000	1,850,000	-
Capital projects	57,290	40,000	15,000	40,000
Total	1,096,184	814,000	1,865,000	40,000
Available balance, end of year	$ 8,467,341	$ 8,614,895	$ 7,408,032	$ 8,128,032