



# CITY COUNCIL AGENDA REPORT



**DEPARTMENT:** Administrative Services

**MEETING DATE:** February 2, 2021

**PREPARED BY:** Buffy J. Bullis, Administrative Services Director

**AGENDA LOCATION:** AR-1

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**TITLE:** Fiscal Year 2020-21 Mid-Year Operating Budget Update, Resolution No. 2021-09

**OBJECTIVE:** To provide City Council with a Fiscal Year 2020-21 Mid-Year Operating Budget update and authorize proposed budget adjustments

**BACKGROUND:** In August 2020, the City Council adopted the Fiscal Year 2020-21 Budget, which appropriated funds and approved revenue projections for the fiscal year. At the time, there was some uncertainty regarding the full impacts of the COVID-19 pandemic on the City's finances for both the 2019-20 and 2020-21 Fiscal Years. For example, at the time of approval, the City had not yet received final revenue data for the last quarter of Fiscal Year 2019-20, covering the months of April through June 2020. To that end, when the budget was approved in August, it was agreed that ongoing updates and monitoring of the City's finances would be necessary, throughout the year, to closely assess the full impact of COVID-19 on the City's finances.

In October 2020, the City Council was provided with its first quarterly budget update, which included an analysis of the 2019-20 Fiscal Year (based on pre-audited numbers), and an assessment of the continued impacts of COVID-19 on the 2020-21 Fiscal Year. The General Fund's three key revenues (i.e., property tax, sales tax, and hotel tax) were analyzed, and updated projections for Fiscal Year 2020-21 were provided. Based on updated information, the City Council approved initial budget adjustments for Fiscal Year 2020-21 at that time.

Now that City staff has closed the books and finalized the Fiscal Year 2019-20 audit, staff has reviewed the final results of Fiscal Year 2019-20, and has also compared the City's actual revenues and expenditures for Fiscal Year 2020-21 to budgeted projections through December 2020. Furthermore, when reviewing the budget to actual performance, staff has taken into account the current economy and the expected impacts of the COVID-19 pandemic through the remainder of the year. Based on staff's review, additional budget adjustments are being proposed for City Council's consideration as part of this mid-year review.

**ANALYSIS:** This quarterly budget report provides the City Council with a high level overview of Fiscal Year 2019-20, based on audited numbers, and also provides updated budget projections for Fiscal Year 2020-21. Staff is proposing budget adjustments to better align the budget with the latest estimates, and a detailed listing of budget adjustments is attached as Attachment A to Resolution 2021-09.

## **Fiscal Year 2019-20 Post-Audit Summary Review**

The Comprehensive Annual Financial Report (CAFR) will be formally presented to the City Council at the meeting scheduled for February 16, 2021, but a high level review of several key numbers is included in this report, as these numbers provide context to the City's overall financial position.

# AR-1

As City Council will recall, the pandemic and subsequent State and County stay at home orders were expected to have a negative impact on our residents, businesses, and the local economy. Specifically, for Monrovia, this meant an estimated loss in revenue of over \$2.6 million in the General Fund. However, because of the City’s foresight and ability to make quick and effective decisions, a series of cost saving measures were implemented to help offset the expected shortfall in revenue. This included savings in maintenance and operation budgets, savings in personnel budgets (e.g., keeping vacant positions frozen through the end of the fiscal year), and adjusting some transfers out to better align estimates with year-end needs. These adjustments made it possible for the General Fund to close the year with a surplus of \$691,317, as noted in Table A below. Additionally, below is a revised budget to actual comparison of the General Fund’s revenue categories for Fiscal Year 2019-20, as noted in Table B:

**Table A**  
**FY 2019-20 General Fund\* Actuals**  
*(Post-Audit):*

General Fund Item	FY 2019-20 Actuals
Revenues <i>(Includes Transfers In)</i>	\$40,783,394
Expenditures <i>(Includes Transfers Out)</i>	\$40,092,077
Net General Fund Surplus/(Deficit)	<u>\$691,317</u>

\* Does not include other funds that are rolled into the General Fund on the CAFR.

**Table B**  
**FY 2019-20 General Fund\* Revenues**  
**Revised Budget vs. Actuals**  
*(Post-Audit):*

General Fund Revenue Category	FY 2019-20 Revised Budget	FY 2019-20 Actuals	Variance With Budget Positive/ (Negative)
Property Tax	\$13,233,121	\$13,382,482	\$149,361
Sales Tax	\$10,924,446	\$10,456,540	(\$467,906)
Transient Occupancy Tax	\$2,253,257	\$1,763,634	(\$489,623)
Other Taxes	\$2,365,675	\$2,384,303	\$18,628
All Other Revenues <i>(Includes Transfers In)</i>	<u>\$13,081,497</u>	<u>\$12,796,435</u>	<u>(\$285,062)</u>
Total	<u>\$41,857,996</u>	<u>\$40,783,394</u>	<u>(\$1,074,602)</u>

\* Does not include other funds that are rolled into the General Fund on the CAFR.

**Fiscal Year 2020-21 Budget Analysis**

When the Fiscal Year 2020-21 Budget was approved in August 2020, there was considerable uncertainty regarding the timing of the pandemic (e.g., vaccine availability, stay at home orders, and continued business closures). In October 2020, the first quarterly budget review was performed and adjustments were made, at that time, to better align estimates with updated projections. Now that we are halfway through the fiscal year and have a better assessment of the various impacts of COVID-19 on the City’s finances, staff is able to better assess the expected revenues and expenditures through the end of the fiscal year. In total, revenues

will be adjusted upward by \$487,419 (including Transfers In) and expenditures will be adjusted upward by \$471,801 (including Transfers Out).

### **General Fund Revenues**

A review of all General Fund revenues was performed as part of this budget update. This included a special focus on the General Fund's three key revenues, property tax, sales tax, and transient occupancy tax (TOT). Below is a discussion of each:

#### **Property Tax Revenue**

Property taxes continue to be a reliable and stable source of revenue in the General Fund, and based on staff's review of updated data, it is still expected that COVID-19 will have minimal impacts on property tax revenue in Fiscal Year 2020-21. The original budget incorporates a 1% delinquency factor in the calculation, as delinquencies are expected to be minimal. Additionally, it should be noted that property tax values were set as of January 1, 2020, prior to COVID-19, and were based on sales and new construction that occurred during Calendar Year 2019. Based on this information and the positive returns from Fiscal Year 2019-20, staff is not recommending an adjustment to the secured and unsecured property tax revenue budgets at this time. However, Property Tax In-Lieu of Vehicle License Fee (VLF), which is one of the components of overall property tax, will be adjusted upward by \$149,222, for a total revenue budget of \$4,915,026 for the fiscal year. This proposed adjustment is based on a review of revenues received to-date.

#### **Sales Tax Revenue**

This mid-year budget update brings with it positive news. Sales tax continues to perform better than originally expected. Based on consultation with our sales tax consultants, HDL, staff is proposing a positive budget adjustment of \$189,015 in the Bradley Burns 1% Sales Tax and \$2,412 in the Public Safety Sales Tax. Staff recently met with HDL regarding sales tax revenues for the quarter ending September 30, 2020, and below is a summary of key sales tax statistics.

#### *Update on Quarter Ending September 30, 2020, Sales Tax Revenue:*

The quarter ending September 30, 2020, resulted in positive sales tax returns, as cash receipts were 1.3% higher than the same quarter of the previous year. Additionally, Monrovia fared better than the Southern California Region, which was down 1.5% over the prior period. Below are several positive outcomes regarding the City's quarterly sales tax revenues:

- The State and County Pool allocations continue to do remarkably well, with a 53.5% increase over the prior year period. It should be noted that last quarter (i.e., quarter ending June 30, 2020) also gave way to positive growth of 47.5%. Overall, the State and County Pool allocation category constitutes 22% of the City's total sales tax revenue. The positive performance in the Pool allocations helped to offset negative results in several of the other sales tax categories, including Business and Industry, Restaurants and Hotels, General Consumer Goods, and Fuel and Service Stations. The State and County Pool allocation category is expected to continue to perform well through the remainder of the year.
- The Autos and Transportation category continued to perform surprisingly well. This sales tax category was only down 6.3% over the prior year period. This category made up approximately 33% of all sales tax revenue during the quarter, and this better-than-expected performance positively impacted the City's overall sales tax revenues when compared to budget.
- Overall, collections were up approximately \$36,000 over the same quarter of the previous fiscal year.

## Transient Occupancy Tax (TOT) Revenue

TOT revenue continues to see significant impacts from the COVID-19 pandemic. In November 2020, additional tightening of pandemic restrictions were imposed, resulting in impacts to most of our hotel operators. Based on a recent survey conducted by City staff, current occupancy levels for most hotels are ranging between 25%-50% compared to normal occupancy levels of 70%-100%. Additionally, of note, several of our hotels have adjusted their pricing to be more competitive (e.g., up to 35% reduction in pricing) and to attract customers. Given the feedback from the survey, staff has reviewed each hotel's occupancy rate, current pricing, and other specific circumstances, and has created an updated projection based on this analysis. To that end, staff is recommending a reduction in TOT revenue of \$10,961, at this time, for Fiscal Year 2020-21, for a total adjusted budget of \$1,238,372. Staff will continue to closely monitor this revenue source and will recommend additional adjustments to City Council at the next quarterly update, if needed.

## Other Revenues

Staff also performed a review of all other revenues, which included user fees and charges, fines and forfeitures, revenue from other agencies, interest earnings, transfers in, and other various revenues. Due to closures of facilities and a reduction in activity resulting from COVID-19, many revenues will be adjusted downward based on updated estimates through the end of the year. Below is a discussion of the noteworthy adjustments:

- A decrease of \$36,000 is being proposed to Franchise Fee Revenue, as there has been a decline in tow franchise fees this year due to the suspension of parking enforcement restrictions and a reduction in tow-related violations. This trend is expected to continue for the remainder of the fiscal year.
- A decrease of \$60,000 in Vehicle Court Fine revenue is being proposed due to a reduction in collections resulting from COVID-19.
- A decrease in two Fire Department revenues is being proposed, including a reduction of \$138,000 in Engine Company Inspection fees. Due to COVID-19 restrictions and business closures, fewer inspections have been conducted during the year. Additionally, a reduction of \$90,000 in Advanced Life Support (ALS) Pass Through revenue is being proposed, which is the result of a reduced number of ALS service calls during the year because of COVID-19.
- A decrease of \$21,520 in various Library Department revenues is being proposed, which is the result of the physical closure of the Library. It should be noted, however, that the Library is still able to provide many services online and through curbside pickup.
- The most significant reduction in revenue is being proposed to Recreation Division revenues, which includes reductions in room rentals, program revenues, sponsorships, and passport revenues, among other revenues. Due to facility closures, cancelled events, and reduced in-person programming, revenues are being adjusted based on updated estimates. A total decrease of \$194,380 in Recreation revenues is being proposed. A breakdown of the individual revenue adjustments is provided in Attachment A to Resolution No. 2021-09. It is important to note, though, that these proposed revenue adjustments are offset by reductions in Recreation Division expenditures totaling \$434,530.

## General Fund Expenditures

As part of the mid-year budget report, staff performed a review of actual expenditures to-date compared to the budget, while also considering the additional possible impacts from COVID-19 for the remainder of the year (e.g., possible continued facility closures, reduced programming, etc.). Additionally, future staffing and maintenance and operational needs were considered through the end of the year. Based on this review and analysis, staff is proposing a series of additional expenditure adjustments to the Fiscal Year 2020-21 Budget, for a total proposed General Fund expenditure reduction of \$478,935. A detailed list of adjustments is attached to Resolution 2021-09 as Attachment A. A summary of the adjustments is as follows:

- A variety of increases are being proposed to the Human Resources Department, Police Department, Fire Department, and other operating departments' budgets. For these departments, maintenance and operations budget adjustments have been included for items such as additional postage, office supplies, tools and equipment, testing supplies, consultant fees, as well as others. Below is a breakdown by department:
  - Community Relations/City Council = Net increase of \$930
  - Human Resources = Increase of \$11,275
  - Non-Departmental = Increase of \$10,000
  - Police = Increase of \$10,000
  - Fire = Increase of \$7,000
  - Code Enforcement = Increase of \$2,000
- While most operating departments have minimal increases, as noted above, a significant reduction in expenditures is being proposed to the Library and Recreation Division budgets, for a total reduction of \$529,505, as follows:
  - Library = Decrease of \$94,975, which includes a reduction in part-time staffing costs and maintenance and operation costs.
  - Recreation = Decrease of \$434,530, which includes a reduction in part-time staffing, program costs, office supplies, professional fees, as well as other various maintenance and operations costs.

**Fiscal Year 2020-21 General Fund Ending Financial Position**

When factoring all Fiscal Year 2020-21 General Fund revenue and expenditure adjustments, the General Fund is estimated to close the year with a deficit of \$671,173, which includes setting aside \$500,000 in a Section 115 Trust. After applying the estimated surplus of \$691,317 from Fiscal Year 2019-20, the net positive adjustment to fund balance is estimated to be \$20,144 over the two-year period. Below is a summary which shows the breakdown of this calculation:

**Table C**  
**General Fund\***  
**Ending Financial Position**  
*(Post-Audit):*

<b>General Fund Budget Item</b>	<b>Amount (\$)</b>
FY 2020-21 GF Beginning Deficit (Approved October 20, 2020) <i>(Note: This amount includes \$500,000 set aside in a Section 115 Trust)</i>	(\$795,346)
FY 2020-21 Proposed Mid-Year Adjustments To Revenues (includes Transfers In)	(\$354,762)
FY 2020-21 Proposed Mid-Year Adjustments To Expenditures	<u>\$ 478,935</u>
Net FY 2020-21 General Fund Surplus/(Deficit)	(\$671,173)
GF Surplus for FY 2019-20 To Help Offset FY 2020-21 Deficit	<u>\$ 691,317</u>
Net GF Surplus/(Deficit) Over Two-Year Period (FY 2019-20 & FY 2020-21)	<u>\$ 20,144</u>

\* Does not include other funds that are rolled into the General Fund on the CAFR.

Staff will continue to monitor the budget very closely and will return to City Council with any necessary adjustments at the next quarterly update, which will be after the close of the third quarter (quarter ending March 31, 2021).

**Development Services Fund:**

As City Council will recall, the Development Services Fund, which is used to account for building, planning, and engineering activities, is its own stand-alone fund for internal accounting purposes, but is combined with the General Fund on the Comprehensive Annual Financial Report (CAFR). In order to better align budget documents with the CAFR, staff is planning to combine both funds and analyze as one fund in the upcoming two-year budget and for future budgets. However, at this current time, this fund will be discussed as a separate stand-alone fund.

As discussed in previous budget meetings, the Development Services Fund has been running a negative fund balance for the last several years. The timing of development activities impacts the collection of annual revenues in the fund. Due to COVID-19's impact on current development projects, a reduction in revenues, totaling \$946,000, is being proposed for the mid-year budget. A majority of this reduction in revenue is due to project delays for the Fifield, Arroyo, and Richman projects, for which revenues are expected to be collected in subsequent years. Additionally, an increase of \$195,000 in expenditures is being proposed, which includes an increase for plan check costs, engineering costs, and consultant fees, among other costs.

### **Other City Funds (Non-General Fund) Revenues and Expenditures**

A review of the City's Other Funds was performed. Based on this review, staff is proposing the adjustments to revenues and expenditures, as noted below:

- Proposition A Fund – A decrease of \$15,900 in recreation transportation expenditures is being proposed, which is due to the cancellation of trips and tours during the fiscal year.
- AB 2766 Air Quality Fund – A decrease of \$4,400 in MTA bus sale revenue is being proposed due to COVID-19 closures. This reduction in revenue is offset by a decrease in expenditures of \$9,600 for reduced program costs.
- Traffic Safety Fund – A net increase of \$11,200 in parking revenue is being proposed to better align the budget with updated estimates based on revenues collected to-date. No additional expenditure adjustments are being proposed.
- Gas Tax Fund – A decrease of \$16,996 in Gas Tax revenues is being proposed based on updated estimates received from the State of California Department of Finance. Additionally, a corresponding reduction in the Transfer Out to the Street Maintenance Fund is being proposed, since there will be \$16,996 less in revenue that can be transferred out to support the Street Maintenance Fund's operations.
- SB1 RMRA Gas Tax Fund – An increase of \$25,404 in SB1 RMRA revenue is proposed based on updated estimates received from the State of California Department of Finance. This additional revenue will not be programmed as part of the mid-year report, but will remain in fund reserves for use on projects at a later time.
- Business Improvement District Fund – Based on updated estimates, a decrease in revenue, totaling \$13,070, is being proposed, which includes reductions in filming revenue, event revenue, and assessment revenue. This reduction in revenue will be offset by a proposed reduction in expenditures totaling \$32,044, which is due to a reduction in costs for cancelled events and other activity within the District.
- Water Fund – An increase of \$40,000 in expenditures is being proposed for unforeseen valve replacements and technical services costs during the fiscal year.
- Storm Drain Fund – An increase in Measure W revenue totaling \$280,000 is being proposed. This increase is based on updated estimates and will result in total Measure W revenue of \$780,000 for Fiscal Year 2020-21. Additionally, an increase of \$455,000 in Measure W expenditures is being proposed and will result in total Measure W expenditures of \$780,000 for the fiscal year.
- Equipment Replacement Fund – An increase in budgeted expenditures for vehicle replacement costs totaling \$32,000 is being proposed. Funds allocated in Fiscal Year 2019-20 weren't spent, due to timing, and are now being shifted to the current fiscal year.
- Worker's Compensation Fund – As discussed in previous budget discussions, the City continues to pay down its outstanding worker's compensation "tail claims." Based on staff's latest assessments, it is expected that an additional \$457,775 is needed for the fiscal year for tail claims. This amount will

be offset by an increase in reimbursement revenue of \$619,039 that will be received from the insurance provider for claims paid in excess of the self-insured retention amount.

- Housing Fund – A decrease of \$2,000 is being proposed for a reduction in sponsorship revenue for the year. This reduction in revenue will be offset by a decrease of \$4,500 in operational expenditures.

Attachment A to Resolution No. 2021-09 provides detail for each line item adjustment. These proposed budget adjustments are recommended in order to better reflect projected revenues and expenditures for the remainder of the year and to maintain balanced budgets. Staff will closely monitor the City’s financial activity, on an ongoing basis, and will return to City Council with an additional quarterly budget update in the spring.

**Other Budget Items for Discussion**

**Emergency Fund – Status Update on Unplanned Events of 2020:**

As City Council is aware, the 2020 year presented a series of unique and unprecedented one-time emergency events for the City of Monrovia. These events include the COVID-19 Pandemic, the Civil Unrest event, and the Bobcat Fire. The City expects to receive Federal funding for each of these events through Federal Emergency Management Agency (FEMA) reimbursements and the Coronavirus Aid, Relief, and Economic Security (CARES) Act reimbursements. Additionally, staff is also seeking funding from other sources, wherever possible, to minimize the City’s out-of-pocket costs, which includes insurance reimbursements. Over the last several months, staff has spent a significant amount of time on the reimbursement process, and below is a breakdown of each event, the estimated costs, and the status of reimbursement:

**Table D  
Emergency Events of 2020**

<b>Event</b>	<b>Estimated Costs</b>	<b>Estimated Funding Available</b>	<b>Status of Reimbursement</b>
COVID-19 Pandemic	Approximately \$662,000	CARES Act \$468,000 FEMA \$145,500 City \$48,500	The City has already received \$468,000 in CARES Act funding. Staff is currently working on the reimbursement process to request \$145,500 in FEMA funding.
Civil Unrest	Approximately \$83,000	FEMA \$62,000 City \$21,000	FEMA funding has not yet been approved – approval is pending. If approved, FEMA will pay 75% and the City will cover the 25% match.
Bobcat Fire	Initial Estimates = \$7,000,000	FEMA \$4,875,000 Cal OES \$1,218,750 Insurance \$500,000 City \$406,250	FEMA- Staff has been working directly with our FEMA representative on calculating estimated costs for the event. An initial summary of costs was sent to FEMA in January 2021, and we are awaiting information on next steps.  Cal OES- Initial estimates for the Cal OES reimbursement portion was sent to Cal OES in January 2021, and we are awaiting information regarding next steps.  Insurance Claim – Staff performed a walk through with the City’s insurance adjuster and we are awaiting information on next steps.  <i>Note: These costs are based on initial estimates and amounts will, most likely, change as we continue to work through the reimbursement process with the various funding agencies.</i>

Staff will provide City Council with an additional update at the next quarterly budget update in the spring. It should be noted that, while staff is seeking to pursue as much outside funding as possible to cover the costs of these events, it is expected that funding will need to be set aside for the “City” portion as noted in the matrix above.

### PERS Unfunded Accrued Liability (UAL) Update

Addressing the outstanding PERS UAL balance continues to be a top priority for the City and falls under the principles of the City’s Financial Resiliency Plan and the CalPERS Response (CPR) Plan. Based on the most recent CalPERS actuarial reports received in 2020, the outstanding balance at June 30, 2021, is estimated to be \$14,416,335. This outstanding balance is driven by several different factors that are entirely outside of the City’s control, including actuarial assumption changes (e.g., changes made by PERS to the discount rate), investment gains and losses, differences between actuarial assumptions and actual experience, and amortization policy changes (e.g., changes made by PERS that shorten or change the amortization payoff period). The primary driver of the City’s current outstanding balance is due to actuarial assumption changes, mainly the recent change in the discount rate from 7.25% to 7.0%. This change has contributed to more than 75% of the current outstanding balance. Additionally, the impact of investments gains and losses on the outstanding balance, which occurs when PERS is unable to meet its annual earnings target of 7.0%, is also a key driver of growth in the balance.

When the budget was approved in August 2020, City Council reviewed a plan for paying off the then-estimated outstanding UAL balance of \$10,460,457 within a nine year time period. Because the outstanding balance is now expected to be higher, staff is currently working on a pension payoff plan to present to City Council for consideration within the next several months. The plan looks to possibly utilize the City’s Section 115 Trust and future increases in former redevelopment agency property tax revenues to be set aside to pay down the liability. At this time, no budget adjustment is needed for this fiscal year, but staff will return to City Council, at a future budget meeting, with options for City Council’s consideration.

### Measure K Fund

As City Council will recall, in November 2020, a Measure K Study Session was held to discuss the Measure K Spending Plan and funding priorities. During the study session, City Council provided informal direction to staff to prioritize funding for deferred maintenance (infrastructure) and financial reserves (financial management), which are two areas that were rated as “very or extremely important” by respondents of the Measure K survey. To that end, based on City Council’s informal direction, any proposed project that seeks to utilize Measure K funding in the future will be reviewed and approved by the City Council.

For the mid-year report, staff has consulted with HDL to analyze revenues collected through the quarter ending September 30, 2020. On a positive note, Measure K revenues are higher than originally expected. Based on latest projections, staff is proposing a positive adjustment to revenues of \$906,000 for Fiscal Year 2020-21, for total budgeted revenue of \$4,907,000. Since this additional revenue will not be appropriated at this time, the funds will remain in the Measure K Fund to be used for projects at a later time.

### Next Steps:

Staff will continue to monitor the budget closely and will return to City Council with a quarterly budget update after the close of the quarter ending March 31, 2021. Additionally, staff is gearing up for the development of the Fiscal Year 2021-23 Two-Year Budget, and will return to City Council with budget study sessions and a budget proposal later in the fiscal year.

**ENVIRONMENTAL IMPACT:** There is no environmental impact associated with approving the recommended budget adjustments.

**FISCAL IMPACT:** The updated estimates provided in this report are based on the latest information available at this time and include assumptions and forecasts which will change. The proposed adjustments will result in a City-wide increase of \$487,419 in revenues and an increase of \$471,801 in expenditures. Given the continued uncertainty of the economy due to the pandemic, staff will continue to monitor the budget closely and will return to City Council with an additional update after the close of the quarter ending March 31, 2021, unless an update is needed prior to that time.

**OPTIONS:** The following options are presented for consideration:

- 1) Adopt Resolution No. 2021-09 to approve the budget adjustment recommendations, as presented.
- 2) Make additional adjustments to the information presented.
- 3) Seek clarification or further detail on specific items, and refer those items to staff for additional analysis or research.

**RECOMMENDATION:** Staff recommends Option 1, thereby approving the recommended budget adjustments, as presented.

**COUNCIL ACTION REQUIRED:** If the City Council concurs, the appropriate action would be a motion to adopt Resolution No. 2021-09.

**RESOLUTION NO. 2021-09**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
MONROVIA, CALIFORNIA, ADOPTING FISCAL YEAR 2020-  
2021 BUDGET ADJUSTMENTS**

**RECITALS**

**WHEREAS**, the City Manager and Administrative Services Director prepared and submitted to the City Council the 2020-2021 Proposed Program Budget for the fiscal year commencing July 1, 2020, and ending June 30, 2021; and

**WHEREAS**, the City Council reviewed the City Manager's Proposed Budget; and

**WHEREAS**, public meetings were held on the Proposed Budget, where all interested persons were heard; and

**WHEREAS**, the City Council approved the 2020-2021 Proposed Budget on August 4, 2020; and

**WHEREAS**, additional budget adjustments were approved by the City Council on October 20, 2020; and

**WHEREAS**, the City Council has considered additional budget adjustments and determined for the efficient management of the City that certain amendments, as set forth in Attachment A, are necessary and will be appropriated from certain sums of revenues;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MONROVIA DOES HEREBY FIND, DETERMINE, ORDER AND RESOLVE AS FOLLOWS:**

**SECTION 1.** The budget for the City of Monrovia for the fiscal year July 1, 2020, through June 30, 2021, is hereby amended to include the budget adjustments included on Attachment A.

**SECTION 2.** Said budget hereby adopted is the aforementioned Revised Budget prepared by the City Manager and Administrative Services Director, and as amended by the City Council, entitled "City of Monrovia, Fiscal Year 2020-21 Revised Budget," incorporated herein by reference as though set forth in full. Said budget is hereby adopted as the revised budget of the City of Monrovia for the 2020-2021 fiscal year, and shall remain in full force and effect until amended or modified by the City Council.

**SECTION 3.** The sums of money therein set forth are hereby appropriated from the revenues of the City to the departments, functions, and funds therein set forth for expenditure during the 2020-2021 fiscal year.

**SECTION 4.** The City Manager is hereby authorized and directed to arrange for the performance in accordance with the terms and provisions of law, of all specific projects

enumerated in said budget, and the Mayor or his/her designee is directed to execute all necessary contracts to carry out the same.

**SECTION 5.** The City Manager is authorized to make transfers of budget appropriations between classifications and activities within a fund.

**SECTION 6.** The City Clerk shall certify to the adoption of this Resolution, and the same shall be effective February 2, 2021.

**PASSED, APPROVED and ADOPTED** this 2nd day of February, 2021.

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Tom Adams, Mayor  
City of Monrovia

ATTEST:

APPROVED AS TO FORM:

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Alice D. Atkins, MMC, City Clerk  
City of Monrovia

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Craig A. Steele  
City Attorney

## ATTACHMENT A

City of Monrovia  
Fiscal Year 2020-21  
Budget Adjustments  
Resolution # 2021-09  
February 2, 2021

Revenues							
Fund Name	Dept Name	Dept #	Description	FY 2020-21 Current Budget	FY 2020-21 Revised Budget	Increase (Decrease)	Comment
GENERAL	COMMUNITY RELATIONS & ORG DEVELOPMENT	121	TAXABLE SALES	500	5,000	4,500	Monrovia Store increase in sales for Monrovia mugs.
GENERAL	NON-DEPARTMENTAL	251	SALES TAXES	10,236,205	10,425,220	189,015	Adjust sales tax based on updated estimate.
GENERAL	NON-DEPARTMENTAL	251	FRANCHISE FEES	743,098	707,098	(36,000)	To franchise fees by reduction in tow fees.
GENERAL	NON-DEPARTMENTAL	251	PUB SFTY ACCMDTN FND	460,375	462,787	2,412	Adjust Public Safety 1/2 cent sales tax based on updated estimate.
GENERAL	NON-DEPARTMENTAL	251	TRNSIENT OCCPNCY TAX	1,249,333	1,238,372	(10,961)	To adjust transient occupancy tax based on updated estimate.
GENERAL	NON-DEPARTMENTAL	251	PT IN-LIEU OF VLF	4,765,804	4,915,026	149,222	To adjust property tax-in-lieu of VLF based on updated estimate.
GENERAL	POLICE PATROL	331	VEHICLE COURT FINES	84,000	24,000	(60,000)	Adjust revenue based on updated estimate.
GENERAL	PREVENTION	430	ENGINE COMPANY INSPECTION	193,000	55,000	(138,000)	Fewer inspections due to COVID.
GENERAL	EMERGENCY MEDICAL SERVICES	441	ALS PASS THROUGH	210,000	120,000	(90,000)	Adjust revenue based on updated estimate.
GENERAL	COMMUNITY SERVICES ADMIN	610	FILM PRMT REVIEW S119	7,500	13,000	5,500	Additional filming revenues in FY 20-21.
GENERAL	COMMUNITY SERVICES ADMIN	610	SOFTWARE CST RECOVERY	4,100	1,000	(3,100)	Less registrations due to COVID.
GENERAL	COMMUNITY SERVICES ADMIN	610	TAXABLE SALES	-	330	330	Increase in Monrovia-Opoly sales.
GENERAL	SENIOR PROGRAM	612	SENIOR PROGRAM DONATIONS	5,000	1,000	(4,000)	Programs canceled due to COVID - Researching a drive through Lunch Pick Up Program.
GENERAL	SENIOR PROGRAM	612	PROGRAM INCOME & FEES	1,000	-	(1,000)	Programs canceled due to COVID.
GENERAL	SENIOR PROGRAM	612	CS-SENIOR EXCURSIONS	1,000	-	(1,000)	Programs canceled due to COVID.
GENERAL	HISTORICAL MUSEUM	614	ROOM RENTALS	28,000	-	(28,000)	Unable to rent Museum due to COVID.
GENERAL	COMM CENTER OPERATIONS	615	ROOM RENTALS	22,000	-	(22,000)	Unable to rent Facilities due to COVID.
GENERAL	COMM CENTER OPERATIONS	615	CS-EVENT STAFF RECOVERY FEE	10,000	-	(10,000)	Unable to rent Facilities due to COVID.
GENERAL	CONCERTS IN THE PARKS	617	PROGRAM INCOME & FEES	15,000	-	(15,000)	Unable to host Summer Concerts in 2020.
GENERAL	CONTRACT CLASSES	619	YOUTH CONTRACT CLASSES	30,000	800	(29,200)	Reduction for fewer Youth Classes.
GENERAL	CONTRACT CLASSES	619	ADULT CONTRACT CLASSES	20,000	4,400	(15,600)	Reduction for fewer Adult Classes.
GENERAL	CONTRACT CLASSES	619	NON-RES. FEES	1,560	300	(1,260)	Reduction for fewer Classes.
GENERAL	SPECIAL ACTIVITIES	620	SPRING SPONSORSHIPS	9,000	-	(9,000)	Move all Corporate Sponsor to object code 3453.
GENERAL	SPECIAL ACTIVITIES	620	HALLOWEEN SPONSORSHIPS	9,000	-	(9,000)	No Halloween Event in 2020.
GENERAL	SPECIAL ACTIVITIES	620	FOURTH OF JULY CELEBRATION	5,250	-	(5,250)	No Fourth of July Event in 2020.
GENERAL	SPECIAL ACTIVITIES	620	PARADE SPONSORSHIPS	3,000	-	(3,000)	No Holiday Parade in 2020.
GENERAL	SPECIAL ACTIVITIES	620	PROGRAM INCOME & FEES	2,500	100	(2,400)	Registration from Adventure at Home Program.
GENERAL	SPECIAL ACTIVITIES	620	SPONSORSHIPS	2,000	25,000	23,000	Move all Corporate Sponsor to object code 3453.
GENERAL	CANYON PARK	622	OTHER REVENUES	-	7,200	7,200	Donation from Bradbury for two drinking fountains.
GENERAL	URBAN PARK RENTAL PROGRAMS	623	OTHER PK RESERVATIONS	10,000	-	(10,000)	Unable to rent Facilities due to COVID.
GENERAL	URBAN PARK RENTAL PROGRAMS	623	YOUTH BALLFIELD RENTAL	3,500	-	(3,500)	Unable to rent Facilities due to COVID.
GENERAL	SUMMER EXTRAVAGANZA	626	CONTRIBUTION	8,600	1,000	(7,600)	No program in the summer of 2020. Possible registration for the first week of Summer in 2021.
GENERAL	YOUTH PROGRAMS	627	CONTRIBUTION	4,500	-	(4,500)	Modified program in FY 2021 - Virtual and skill development. No Sponsors.
GENERAL	YOUTH PROGRAMS	627	YOUTH SPORTS REVENUE	3,000	-	(3,000)	Modified program in FY 2021 - Virtual and skill development. No fee revenue for program.
GENERAL	PASSPORT SERVICES	630	PASSPORT FEE	35,000	8,000	(27,000)	Closed first 3 quarters of FY 20-21 - Anticipate returning in 4th Quarter.
GENERAL	PASSPORT SERVICES	630	PASSPORT PHOTOS	15,000	3,000	(12,000)	Closed first 3 quarters of FY 20-21 - Anticipate returning in 4th Quarter.
GENERAL	PASSPORT SERVICES	630	PASSPORT POSTAGE/CHECK FEES	5,000	1,000	(4,000)	Closed first 3 quarters of FY 20-21 - Anticipate returning in 4th Quarter.
GENERAL	LIBRARY ADMINISTRATION	640	CONTRIBUTION	15,000	10,000	(5,000)	Monrovia Reads suspended due to COVID - Staff conducted collection management and conducted outreach during this time.
GENERAL	LIBRARY ADMINISTRATION	640	CONTRIBUTION	10,000	7,000	(3,000)	Reduced donations due to COVID.
GENERAL	LIBRARY ADMINISTRATION	640	ROOM RENTALS	7,000	-	(7,000)	COVID Closure of the Library - No Revenue.

City of Monrovia  
 Fiscal Year 2020-21  
 Budget Adjustments  
 Resolution # 2021-09  
 February 2, 2021

Revenues							
Fund Name	Dept Name	Dept #	Description	FY 2020-21 Current Budget	FY 2020-21 Revised Budget	Increase (Decrease)	Comment
GENERAL	LIBRARY ADMINISTRATION	640	LIB BOOK FINES/LOST & DAMAGE	6,000	-	(6,000)	COVID Closure of the Library - No Revenue.
GENERAL	LIBRARY ADMINISTRATION	640	TECH CENTER SALES	400	-	(400)	COVID Closure of the Library - No Revenue.
GENERAL	LIBRARY ADMINISTRATION	640	REPL LIB CARD	100	-	(100)	COVID Closure of the Library - No Revenue.
GENERAL	LIBRARY ADMINISTRATION	640	INTERLIB LOAN SVCS S097	20	-	(20)	COVID Closure of the Library - No Revenue.
GENERAL	PARKS MAINTENANCE	771	PARK BENCH CONTRIBUTION	4,250	5,200	950	Additional Memorial Benches requested.
<b>GENERAL FUND</b>				<b>18,245,595</b>	<b>18,040,833</b>	<b>(204,762)</b>	
MEASURE K	NON-DEPARTMENTAL	251	SALES TAXES	4,001,000	4,907,000	906,000	Adjust Measure K revenue based on updated estimate.
<b>MEASURE K FUND</b>				<b>4,001,000</b>	<b>4,907,000</b>	<b>906,000</b>	
AB 2766	DISCOUNT BUS PROGRAM	538	MTA BUS PASSES	4,000	-	(4,000)	COVID Closure - No Sales.
AB 2766	DISCOUNT BUS PROGRAM	538	FOOTHILL TRANSIT BUS PA	400	-	(400)	COVID Closure - No Sales.
<b>AB 2766 FUND</b>				<b>4,400</b>	<b>-</b>	<b>(4,400)</b>	
TRAFF SFTY	TRAFFIC SAFETY	333	VARIOUS PARKING FINES	310,000	367,200	57,200	Adjusting budget to align with updated estimates.
TRAFF SFTY	TRAFFIC SAFETY	333	STATE PARKING BAIL	144,000	98,000	(46,000)	Adjusting budget to align with updated estimates.
<b>TRAFF SFTY FUND</b>				<b>454,000</b>	<b>465,200</b>	<b>11,200</b>	
GAS TAX	GAS TAX	744	STATE GAS TAX-2106	124,926	118,836	(6,090)	Adjust based on updated estimates from the State.
GAS TAX	GAS TAX	744	STATE GAS TAX-2107	245,685	260,862	15,177	Adjust based on updated estimates from the State.
GAS TAX	GAS TAX	744	STATE GAS TAX-2105	204,226	205,517	1,291	Adjust based on updated estimates from the State.
GAS TAX	GAS TAX	744	HIGHWAY USERS TAX ACCOUNT	325,540	298,166	(27,374)	Adjust based on updated estimates from the State.
<b>GAS TAX FUND</b>				<b>900,377</b>	<b>883,381</b>	<b>(16,996)</b>	
SB1-RMRA	SB-1 RMRA	777	SB1 RMRA REVENUES	662,184	687,588	25,404	Adjust based on updated estimates from the State.
<b>SB1-RMRA FUND</b>				<b>662,184</b>	<b>687,588</b>	<b>25,404</b>	
BUS IMP	BUSINESS IMP ASSMT DIST	122	OTHER ASSESSMENTS	52,000	45,000	(7,000)	Business closure due to COVID.
BUS IMP	BUSINESS IMP ASSMT DIST	122	CONTRIBUTION	1,000	330	(670)	Fewer hay rides due to COVID and free rides with Old Town Business receipt.
BUS IMP	BUSINESS IMP ASSMT DIST	122	SPECIAL EVENTS REVNUUE	32,700	31,500	(1,200)	YTD \$0 - Possible Wine Walk in 2021.
BUS IMP	BUSINESS IMP ASSMT DIST	122	TAXABLE SALES	-	800	800	YTD \$750 - Old Town T-shirt Sales.
BUS IMP	BUSINESS IMP ASSMT DIST	122	FILMING REVENUE	5,000	-	(5,000)	No filming in Old Town in FY 20-21.
<b>BUS IMP FUND</b>				<b>90,700</b>	<b>77,630</b>	<b>(13,070)</b>	
DEV SVC	BUILDING DEPARTMENT	520	BUILDING PERMIT FEE VAL > \$1MM	1,748,000	748,000	(1,000,000)	Project delayed (Fifield, Arroyo, Richman)
DEV SVC	BUILDING DEPARTMENT	520	PLAN CK-RESIDENTIAL	1,050,000	1,347,000	297,000	Arroyo plan check from FY20-FY21.
DEV SVC	BUILDING DEPARTMENT	520	ELECTRICAL PERMITS	280,000	145,000	(135,000)	Project delayed (Fifield, Arroyo, Richman).
DEV SVC	BUILDING DEPARTMENT	520	MECHANICAL PERMITS	140,000	74,750	(65,250)	Project delayed (Fifield, Arroyo, Richman).
DEV SVC	BUILDING DEPARTMENT	520	PLUMBING PERMITS	120,000	54,750	(65,250)	Project delayed (Fifield, Arroyo, Richman).
DEV SVC	PLANNING DEPARTMENT	530	LANDSCAPE PL CHECK	3,000	7,500	4,500	Increased landscape plan checks.
DEV SVC	PLANNING DEPARTMENT	530	ZONE CHANGE/GEN PLAN AMENDMENT	15,000	10,000	(5,000)	Project modification.
DEV SVC	PLANNING DEPARTMENT	530	PUBLIC HEARING PUBLICATION	3,800	6,800	3,000	Increased number of public hearings.
DEV SVC	PLANNING DEPARTMENT	530	BUILDING PLAN CHECK - PLANNING	165,000	185,000	20,000	Arroyo plan check from FY20-21.
<b>DEV SVC FUND</b>				<b>3,524,800</b>	<b>2,578,800</b>	<b>(946,000)</b>	
STORM DRN	STORM DRAIN MAINTENANCE	737	MEASURE W	500,000	780,000	280,000	Adjust revenue based on updated estimates.
<b>STORM DRN FUND</b>				<b>500,000</b>	<b>780,000</b>	<b>280,000</b>	
WRKR COMP	WORKERS COMP INSURANCE	233	REIMBURSEMENT	-	619,039	619,039	Worker's Comp mid-year adjustment.
<b>WRKR COMP FUND</b>				<b>-</b>	<b>619,039</b>	<b>619,039</b>	
HS LOW MOD	MRA SET-ASIDE ADMINISTRATION	556	CONTRIBUTION	4,000	2,000	(2,000)	Anticipated decrease in MAP sponsorships.
<b>HS LOW MOD FUND</b>				<b>4,000</b>	<b>2,000</b>	<b>(2,000)</b>	

Total Revenue Adjustments \$ 654,415

City of Monrovia  
Fiscal Year 2020-21  
Budget Adjustments  
Resolution # 2021-09  
February 2, 2021

Expenditures							
Fund Name	Dept Name	Dept #	Description	FY 2020-21 Current Budget	FY 2020-21 Revised Budget	Increase (Decrease)	Comments
GENERAL	CITY COUNCIL (CITYWIDE EXP)	110	OVERTIME SALARIES AND BENEFITS	4,070	-	(4,070)	PD patrols no longer needed due to COVID event cancellations.
GENERAL	COMMUNITY RELATIONS & ORG DEVELOPMENT	121	TX MERCH. SALES	0	5,000	5,000	Monrovia Store increase in sales for Monrovia mugs.
GENERAL	HUMAN RESOURCES	231	PROF FEES	121,714	125,314	3,600	Additional tests and testing supplies needed.
GENERAL	HUMAN RESOURCES	231	EDU & TRAINING	1,000.00	1,625	625	Additional trainings needed for COVID-19, FFCRA, etc.
GENERAL	HUMAN RESOURCES	231	POSTAGE	0	250	250	Additional postage needed.
GENERAL	HUMAN RESOURCES	231	LEGAL FEES	20,000	22,000	2,000	Additional miscellaneous costs expected.
GENERAL	HUMAN RESOURCES	231	OFFICE SUPPLIES	10,300	14,800	4,500	Additional office supplies and equipment needed.
GENERAL	HUMAN RESOURCES	231	WELLNESS PROGRAM	122,000	122,300	300	Onboarding completion - 1 year anniversary gifts.
GENERAL	NON-DEPARTMENTAL	251	PROF FEES	480,839	490,839	10,000	To adjust for additional sales tax professional/audit fees.
GENERAL	POLICE PATROL	331	PROF FEES	14,850	24,850	10,000	Increased background investigations due to recruitment process.
GENERAL	FIRE SUPPRESSION	420	MISC EXPENSE	5,400	10,400	5,000	Equipment expenditure. Funds received in FY 19-20 to offset the cost.
GENERAL	COMMUNITY RISK REDUCTION	442	FIRE/ARSON INVESTIGATION	0	2,000	2,000	Purchase of necessary fire investigator tools/equipment for evolving program.
GENERAL	CODE ENFORCEMENT	529	EDU & TRAINING	500	2,500	2,000	Additional funds for required training.
GENERAL	COMMUNITY SERVICES ADMIN	610	TRVL, CONFER/MTG	6,000	3,000	(3,000)	No in-person conference in FY 20-21.
GENERAL	COMMUNITY SERVICES ADMIN	610	BANK FEES & INVSTMNT CHARGES	6,500	1,500	(5,000)	Reduction in bank fees due to the decrease in registrations.
GENERAL	COMMUNITY SERVICES ADMIN	610	PROF FEES	32,200	44,200	12,000	Additional funds for Dog Park Design.
GENERAL	PUBLIC RELATIONS	611	POSTAGE	16,000	14,220	(1,780)	Reduction in costs due to not mailing full brochure - only postcards.
GENERAL	PUBLIC RELATIONS	611	PRINTING	78,500	50,000	(28,500)	Reduction in costs due to not printing full brochure for three Quarters. Fourth quarter assumes printing full brochure.
GENERAL	SENIOR PROGRAM	612	PROF FEES	6,000	-	(6,000)	Programs canceled due to COVID.
GENERAL	SENIOR PROGRAM	612	EQUIPMENT RENTAL	500	-	(500)	Programs canceled due to COVID.
GENERAL	SENIOR PROGRAM	612	TRVL, CONFER/MTG	17,500	2,500	(15,000)	Programs canceled due to COVID - Researching a drive through Lunch Pick Up Program.
GENERAL	CONCERTS IN THE PARKS	617	PROF FEES	45,000	15,000	(30,000)	No concerts, but hosted Movies In The Park in the Summer and Fall 2020.
GENERAL	CONCERTS IN THE PARKS	617	OFFICE SUPPLIES	300	-	(300)	No concerts, but hosted Movies In The Park in the Summer and Fall 2020.
GENERAL	CONCERTS IN THE PARKS	617	MAINTENANCE SUPPLIES	1,600	1,800	200	No concerts, but hosted Movies In The Park in the Summer and Fall 2020.
GENERAL	CONTRACT CLASSES	619	PROF FEES	35,000	3,600	(31,400)	Reduction in Contract Class registrations.
GENERAL	SPECIAL ACTIVITIES	620	PROF FEES	124,450	69,450	(55,000)	Reduction in expense for Drive Through Spring Event, 5K, and Monrovia Days.
GENERAL	SPECIAL ACTIVITIES	620	EQUIPMENT RENTAL	26,850	17,350	(9,500)	Reduction in expense for Drive Through Spring Event, 5K, and Monrovia Days.
GENERAL	SPECIAL ACTIVITIES	620	MAINTENANCE SUPPLIES	25,625	16,125	(9,500)	Reduction in expense for Drive Through Spring Event, 5K, and Monrovia Days.
GENERAL	CANYON PARK	622	EDU & TRAINING	1,000	300	(700)	Reduced costs for education and training.
GENERAL	CANYON PARK	622	OFFICE SUPPLIES	2,000	500	(1,500)	Reduced costs for office supplies.
GENERAL	CANYON PARK	622	MAINTENANCE SUPPLIES	24,000	17,650	(6,350)	Reduced costs for maintenance supplies.
GENERAL	CANYON PARK	622	MISC EXPENSE	0	7,500	7,500	Additional Drinking fountains for the Park - Funds donated by City or Bradbury.

City of Monrovia  
Fiscal Year 2020-21  
Budget Adjustments  
Resolution # 2021-09  
February 2, 2021

Expenditures							
Fund Name	Dept Name	Dept #	Description	FY 2020-21 Current Budget	FY 2020-21 Revised Budget	Increase (Decrease)	Comments
GENERAL	SUMMER EXTRAVAGANZA	626	MAINTENANCE SUPPLIES	9,050	5,050	(4,000)	Funds for the start of the 2021 Summer program for supplies.
GENERAL	YOUTH PROGRAMS	627	PROF FEES	900	-	(900)	Modified program in FY 2021 - Virtual and skill development. No opening or closing ceremony costs.
GENERAL	YOUTH PROGRAMS	627	MAINTENANCE SUPPLIES	6,100	4,100	(2,000)	Modified program in FY 2021 - Virtual and skill development.
GENERAL	WILDERNESS MGMNT PROGRAM	628	CLTHNG & PERSL EXPENSE	8,000	6,600	(1,400)	Reduced costs for clothing and supplies.
GENERAL	WILDERNESS MGMNT PROGRAM	628	EDU & TRAINING	1,000	-	(1,000)	Reduced costs for education and training.
GENERAL	WILDERNESS MGMNT PROGRAM	628	OFFICE SUPPLIES	1,000	-	(1,000)	Reduced costs for office supplies.
GENERAL	WILDERNESS MGMNT PROGRAM	628	MAINTENANCE SUPPLIES	6,000	1,000	(5,000)	Reduced costs for maintenance supplies.
GENERAL	PASSPORT SERVICES	630	OFFICE SUPPLIES	500	300	(200)	Reduced costs for office supplies.
GENERAL	PASSPORT SERVICES	630	POSTAGE	5,600	1,600	(4,000)	Reduced costs for postage.
GENERAL	PASSPORT SERVICES	630	PASSPORT EXPENSES	2,000	1,500	(500)	Reduced costs for passport program expenses.
GENERAL	LIBRARY ADMINISTRATION	640	MEMBERSHIP & DUES	3,995	3,795	(200)	Reduction for ALA membership, as there is no conference this year.
GENERAL	LIBRARY ADMINISTRATION	640	PROF FEES	600	-	(600)	Reduced expenditures due to a reduction in donations received.
GENERAL	LIBRARY ADMINISTRATION	640	OFFICE SUPPLIES	4,300	1,800	(2,500)	Reduced expenditures due to a reduction in donations received.
GENERAL	LIBRARY ADMINISTRATION	640	TRVL, CONFER/MTG	5,850	3,850	(2,000)	Reduced costs for travel, conference, and meetings.
GENERAL	PARKS MAINTENANCE	771	MAINTENANCE SUPPLIES	3,625	5,000	1,375	Additional Memorial Benches requested.
GENERAL	VARIOUS	VAR	PART-TIME SALARIES AND BENEFIT	992,326	680,441	(311,885)	Part-time staff adjustment
<b>GENERAL FUND</b>				<b>2,280,543</b>	<b>1,801,609</b>	<b>(478,935)</b>	
PROP A	RECREATION TRANSPORTATION	536	PROF FEES	15,900	-	(15,900)	No Trips or Tours in FY 20-21.
<b>PROP A FUND</b>				<b>15,900</b>	<b>-</b>	<b>(15,900)</b>	
AB 2766	DISCOUNT BUS PROGRAM	538	MTA BUS SVC	9,000	-	(9,000)	COVID Closure - No Sales.
AB 2766	DISCOUNT BUS PROGRAM	538	FOOTHILL BUS SVC	600	-	(600)	COVID Closure - No Sales.
<b>AB 2766 FUND</b>				<b>9,600</b>	<b>-</b>	<b>(9,600)</b>	
BUS IMP	BUSINESS IMP ASSMT DIST	431	OVERTIME SALARIES AND BENEFITS	2,544	-	(2,544)	Reduction in overtime expense.
BUS IMP	BUSINESS IMP ASSMT DIST	431	ELECTRICITY	0	2,400	2,400	Need to add \$200 / month for electricity in Old Town.
BUS IMP	BUSINESS IMP ASSMT DIST	431	PROF FEES	53,600	21,700	(31,900)	Reduction due to cancellation of events -NYE Event, Holiday Carolers, Music, Fall Festival.
<b>BUS IMP FUND</b>				<b>56,144</b>	<b>24,100</b>	<b>(32,044)</b>	
DEV SVC	BUILDING DEPARTMENT	520	PROF FEES	800,000	950,000	150,000	Arroyo plan check moved from FY20 to FY21.
DEV SVC	PLANNING DEPARTMENT	530	ADVERTISING	9,065	11,065	2,000	Increased number of public hearings.
DEV SVC	PLANNING DEPARTMENT	530	EDU & TRAINING	250	3,250	3,000	To accommodate required training.
DEV SVC	ENGINEERING	720	PROF FEES	270,000	310,000	40,000	Increased Plan Checking, Various Engineering Tasks (Traffic Studies, Caltrans Grant Project Preparation), Completion of Pavement Management Survey, and HSIP Application
<b>DEV SVC FUND</b>				<b>1,079,315</b>	<b>1,274,315</b>	<b>195,000</b>	
WATER UTIL	WATER SERVICES	741	PROF FEES	363,583	403,583	40,000	Unforeseen valve replacements, increased technical services related to PFAS.
<b>WATER UTIL FUND</b>				<b>363,583</b>	<b>403,583</b>	<b>40,000</b>	
STORM DRN	STORM DRAIN MAINTENANCE	737	PROF FEES	325,000	780,000	455,000	Adjust expenditures based on updated estimates.
<b>STORM DRN FUND</b>				<b>325,000</b>	<b>780,000</b>	<b>455,000</b>	

City of Monrovia  
 Fiscal Year 2020-21  
 Budget Adjustments  
 Resolution # 2021-09  
 February 2, 2021

Expenditures							
Fund Name	Dept Name	Dept #	Description	FY 2020-21 Current Budget	FY 2020-21 Revised Budget	Increase (Decrease)	Comments
EQUIP REP	PW EQUIP & VEHICLE REPLACEMENT	753	AUTOS & TRUCKS	463,163	495,163	32,000	Vehicle originally budgeted in FY 2019-20, was not delivered until FY 2020-21. Savings in FY 2019-20 will be used to offset budget adjustment in FY 2020-21.
<b>EQUIP REP FUND</b>				<b>463,163</b>	<b>495,163</b>	<b>32,000</b>	
WRKR COMP	WORKERS COMP INSURANCE	233	CLAIMS PAID-SIR	656,647	1,114,422	457,775	Worker's Comp mid-year adjustment. Additional expense will be offset by additional revenue.
<b>WRKR COMP FUND</b>				<b>656,647</b>	<b>1,114,422</b>	<b>457,775</b>	
HS LOW MOD	MRA SET-ASIDE ADMINISTRATION	556	PRINTING	5,300	3,300	(2,000)	Reduction in printing costs resulting from a shift to digital format.
HS LOW MOD	MRA SET-ASIDE ADMINISTRATION	556	MISC EXPENSE	8,700	7,200	(1,500)	Reduction in anticipated expenses due to COVID.
HS LOW MOD	MRA SET-ASIDE ADMINISTRATION	556	CARE FOR YOUR NEIGHBOR	2,000	1,000	(1,000)	Reduction in anticipated expenses due to COVID.
<b>HS LOW MOD FUND</b>				<b>16,000</b>	<b>11,500</b>	<b>(4,500)</b>	

Total Expenditure Adjustments \$ 638,797

City of Monrovia  
 Fiscal Year 2020-21  
 Budget Adjustments  
 Resolution # 2021-09  
 February 2, 2021

**Transfers In & Out**

TRANSFERS IN							
Fund Name	Dept Name	Dept #	Description	FY 2020-21 Current Budget	FY 2020-21 Revised Budget	Increase (Decrease)	Comment
GENERAL FUND	NON-DEPARTMENTAL	251	TRANSFER IN	2,327,838	2,177,838	(150,000)	To reduce transfers out from Cap Imp Fund to General Fund based on updated ending balance in fund.
STREET MNT	STREET MAINTENANCE	731	TRANSFER IN	1,039,896	1,022,900	(16,996)	To adjust transfers in and out based on updated Gas Tax revenues.
<b>GRAND TOTAL</b>				<b>3,367,734</b>	<b>3,200,738</b>	<b>(166,996)</b>	

TRANSFERS OUT							
Fund Name	Dept Name	Dept #	Description	FY 2020-21 Current Budget	FY 2020-21 Revised Budget	Increase (Decrease)	Comment
CAPITAL IMPROVEMENT	CAPITAL IMPROVEMENT PROJECTS	250	TRANSFER OUT	150,000	-	(150,000)	To reduce transfers out from Cap Imp Fund to General Fund based on updated ending balance in fund.
GAS TAX	GAS TAX	744	TRANSFER OUT	906,377	889,381	(16,996)	To adjust transfers in and out based on updated Gas Tax revenues.
<b>GRAND TOTAL</b>				<b>1,056,377</b>	<b>889,381</b>	<b>(166,996)</b>	

**Totals**

<b>Revenue Adjustment</b>	
Revenue Adjustment	654,415
Transfers In Adjustment	(166,996)
<b>Total Revenue Adjustment</b>	<b>487,419</b>

<b>Appropriations Adjustment</b>	
Expenditure Adjustment	638,797
Transfers Out Adjustment	(166,996)
<b>Total Appropriations Adjustment</b>	<b>471,801</b>