CITY OF ATASCADERO FINANCE COMMITTEE

MINUTES

Thursday, May 6, 2021
3:00 p.m.

Atascadero City Hall – Webinar
6500 Palma Avenue, Atascadero, California

CALL TO ORDER:

Chairperson Bourbeau called the meeting to order at 3:02 p.m.

PRESENT (By Teleconference) COMMITTEE MEMBERS:

Charles Bourbeau, Chair
Mark Dariz, Vice Chair
Rachelle Rickard
Jeri Rangel

ABSENT: Gere Sibbach

ALSO PRESENT (By Teleconference): Amanda Muther, Deputy City Clerk and Cindy Chavez, Deputy Administrative Services Director

A. CONSENT CALENDAR:

1. **Finance Committee Draft Action Minutes – April 29, 2021**
   - Recommendation: Committee approve the Draft Action Minutes of the April 29, 2021 Finance Committee Meetings. [City Clerk]

Motion: By Vice Chairperson Dariz and seconded by Committee Member Rickard to approve the Consent Calendar.
Motion passed 4:0 by a roll-call vote. (Sibbach Absent)

PUBLIC COMMENT:

The following citizens spoke during Public Comment: None.

Chairperson Bourbeau *closed the PUBLIC COMMENT period.*

Committee Member Sibbach arrived at 3:04 p.m.

B. BUSINESS:

1. Review of General Fund Revenues

General Fund Revenues budget pages (Exhibit A) were made available to the Committee and to the public via the City's website.

Administrative Services Director Rangel presented the item and answered questions from the Committee. City Manager Rickard and City Treasurer Sibbach also answered questions from the Committee.

PUBLIC COMMENT:

Chairperson Bourbeau allowed for public comments and questions during the Committee's discussion on this item.

The following citizens spoke during this time: Geoff Auslen and Grigger Jones

C. INDIVIDUAL DETERMINATIONS: None.

ADJOURN

Chairperson Bourbeau adjourned the meeting at 4:36 p.m.

MINUTES PREPARED BY:

Amanda Muther

Amanda Muther
Deputy City Clerk

The following exhibits are available for review in the City Clerk's office:

- Exhibit A – General Fund Revenues budget pages

APPROVED: May 13, 2021

Finance Committee Minute Exhibit A
Date: 5/6/2021

SUMMARY OF REVENUES
General Fund

FUND							SECTION
100							E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED
GENERAL FUND (100)							
	Taxes						
	Property Taxes:						
41110.0000	Current Year Secured	$ 7,048,934	$ 7,258,807	$ 7,530,670	$ 7,547,270	$ 7,853,060	$ 8,127,920
41110.6200	RDA Pass Through	(746,045)	(804,859)	(590,940)	(881,490)	(921,550)	(947,530)
41110.6280	RPTTF Distributions	460,501	465,449	518,400	499,040	483,900	527,500
41112.0000	Property Tax in Lieu of VLF	2,894,759	3,026,209	3,192,070	3,163,760	3,291,940	3,407,160
41120.0000	Current Year Unsecured	162,672	272,946	162,350	267,260	271,260	273,970
41130.0000	Current Year Supplemental	187,590	143,079	180,220	160,000	170,000	170,000
41140.0000	Prior Year Secured and Unsecured	(17,300)	(18,447)	(5,000)	-	-	-
41150.0000	Property Tax Penalties & Interest	(895)	(1,440)	(250)	-	-	-
	Sales Tax:						
41210.0000	Sales & Use Tax	4,133,073	4,188,715	4,226,020	4,382,110	4,474,040	4,641,280
41220.0000	Sales Tax Measure D-20	-	-	-	1,285,000	5,236,000	5,430,000
41330.0003	Transient Occupancy Tax	1,390,972	1,123,619	1,633,840	1,243,900	1,430,500	1,459,110
41610.0000	Property Transfer Tax	179,276	149,238	151,860	160,000	160,000	160,000
41720.0000	Cannabis Business Tax	-	11,331	-	30,250	30,860	31,480
	Franchise Taxes:						
41410.0000	Cable Television	255,502	253,523	245,540	255,380	257,930	260,510
41420.0000	Electricity	261,432	268,077	266,680	289,810	297,060	303,000
41430.0000	Garbage Disposal	430,371	462,215	453,820	505,000	515,000	525,300
41431.0000	Chicago Grade Landfill Fee	41,411	17,667	14,400	15,000	15,080	15,160
41433.0000	Recycling Fees	19,551	19,115	20,250	9,800	-	-
41440.0000	Gas	70,310	80,516	73,150	88,370	83,950	83,950
41470.0000	Wastewater	39,214	45,881	56,490	55,640	66,240	67,560
	Business License Tax:						
41520.0005	Business Licenses	170,771	173,066	175,390	175,390	175,550	177,140
	Total Taxes	16,982,099	17,134,707	18,304,960	19,251,490	23,890,820	24,713,510

SUMMARY OF REVENUES
General Fund

FUND 100 — **SECTION** E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED
GENERAL FUND (100)							
	Permits and Fees						
42110.6020	Construction Permits	$ 463,912	$ 492,510	$ 537,800	$ 510,700	$ 561,770	$ 589,860
42110.6010	General Plan Maintenance Permits	6,724	7,379	8,070	8,070	8,430	8,850
42120.8010	Grading and Drainage Permits	49,843	51,271	40,340	52,000	42,130	44,240
42130.8010	Encroachment Permits	55,511	54,175	43,020	55,000	44,940	47,190
42140.6010	Tree Application Fees	6,006	6,640	8,000	8,200	8,200	8,410
42150.6010	Planning Inspections	3,528	2,532	3,230	900	2,000	2,000
	Total Permits and Fees	585,524	614,507	640,460	634,870	667,470	700,550
	Revenues from Other Agencies						
43110.0000	Motor Vehicle In-Lieu Fees (VLF)	14,951	24,064	15,400	22,040	22,370	22,710
	Other Intergovernmental:						
43431.0000	Homeowner's Relief	45,857	44,414	45,950	43,250	44,760	46,330
43432.0000	State Mandated Cost	19,800	11,154	5,000	5,000	5,000	5,000
43434.4120	P.O.S.T.	4,127	24,300	25,000	5,000	10,000	12,000
43451.4000	School Resource Officer	80,000	80,000	80,000	80,000	80,000	80,000
49191.6310	SB 1090 Econ Development	-	783,106	-	-	-	-
49191.6320	SB 1090 Essential Services Mitigation	-	90,991	-	45,500	45,500	45,500
43439.0000	Other State Reimbursements	-	600	-	-	-	-
	Grants:						
43624.4506	BSCC Realignment	1,015	1,274	-	810	-	-
	Office of Traffic Safety Grants:						
43624.454x	OTS DUI Grants	17,843	-	-	-	-	-
43624.454x	OTS Traffic Enforcement Grants	3,173	-	-	-	-	-
43676.6806	El Camino Corridor Study	79,887	89,009	-	-	-	-

SUMMARY OF REVENUES
General Fund

FUND	SECTION
100	E

ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED
GENERAL FUND (100)							
	Revenues from Other Agencies ***(continued)***						
	Grants: *(continued)*						
43625.5550	Cal OES NPP Grant	$ -	$ 28,580	$ -	$ -	$ -	$ -
43676.6077	Development of Housing Element and Inclusionary Housing Policy HCD Grant	-	55,061	-	104,940	-	-
43675.5001	Cal Fire Joint Apprenticeship Committee	-	-	4,880	4,880	-	-
43449.5001	Fire Safe Council Grant	32,668	33,334	-	-	-	-
43401.2020	CARES Act Funds	-	123,706	-	247,410	-	-
43615.5579	Federal Fire SAFER Grant	46,231	68,623	48,390	48,390	12,280	-
	Total Revenue from Other Agencies	345,552	1,458,216	224,620	607,220	219,910	211,540
	Charges for Services						
	Safety:						
44010.5001	First Response Charge	119,757	123,883	116,680	126,650	128,550	130,480
44021.5010	Weed Abatement	43,002	42,625	37,780	37,780	37,780	37,780
44435.5000	Communication Site Lease	14,884	15,258	3,430	15,620	16,020	16,430
44040.4001	False Alarms- Police	7,022	6,384	5,000	3,000	6,200	6,320
44050.4001	Mutual Aid- Police	1,428	-	30,000	-	-	-
44050.5001	Mutual Aid- Fire	341,115	239,292	891,110	1,246,970	250,000	250,000
44061.4001	Police Report Sales	594	478	500	200	470	470
44064.4001	D.U.I. Fees	-	102	-	-	-	-
44065.4001	Vehicle Release Fees	18,125	17,929	18,270	15,000	16,000	16,160
44066.4001	Citation Sign Off	342	114	500	400	450	450

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General Fund

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ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED
GENERAL FUND (100)							
	Safety *(continued)*:						
44067.4001	Fingerprints	$ 6,564	$ 2,648	$ 8,120	$ 200	$ 5,500	$ 5,560
44068.4001	VIN Verification	328	-	610	-	700	710
44069.4001	Other Police Services	2,464	3,342	2,780	4,880	4,930	4,980
	Development:						
44110.6010	Zoning Fees	84,997	21,603	43,650	44,300	44,300	44,960
44120.6010	Subdivision Fees- Planning	50,858	39,157	32,500	32,500	33,000	33,500
44120.8010	Subdivision Fees- Public Works	20,554	17,877	13,090	2,000	2,030	2,030
44130.6010	General & Specific Plans	8,810	252	-	-	-	-
44135.6010	EIR, Specific Plans & Annexations	14,809	-	-	-	-	-
44140.6010	Appeals	2,836	1,228	1,230	1,360	1,250	1,270
44145.6010	Assessment District Formations & Annexations	6,573	5,586	-	3,340	-	-
44160.5001	Plan Check Fees- Fire	41,201	44,784	48,230	48,230	49,190	50,170
44160.6010	Plan Check Fees- Planning	41,625	73,019	41,960	40,160	44,940	47,190
44160.6020	Plan Checks- Building	234,431	328,598	311,920	290,000	280,890	294,930
44160.8010	Plan Check and Inspection Fees- Public Works	177,195	87,806	118,320	138,630	123,590	129,770
44170.5001	Inspections- Fire	7,004	8,994	11,150	2,500	2,550	2,600
44170.8010	Stormwater Permit Compliance Site Inspections- Public Works	-	-	10,000	-	5,000	5,000
44190.6010	Other Planning Fees	2,492	1,038	2,930	3,040	2,970	3,010
44190.6020	Other Building Fees	3,560	1,847	-	3,830	-	-
44190.8010	Other Public Works Fees	376	219	190	240	240	240

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ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED
GENERAL FUND (100)							
	Charges for Services ***(continued)***						
	Recreation:						
44201.7110	Advertising	$ 5,406	$ 4,162	$ 5,200	$ -	$ 3,900	$ 3,980
44220.7112	Adult Sports Program	48,977	22,961	37,780	-	35,000	39,000
44230.7113	Youth Sports Activities	63,748	43,622	59,300	19,560	55,000	65,000
44250.7116	Classes	116,289	61,533	125,000	7,500	100,000	118,000
44260.7117	Special Events	34,771	37,209	31,600	9,570	25,500	30,000
44260.1101	Promotions Special Events	34,716	33,893	31,000	4,000	24,000	32,000
	Youth Center:						
44280.7170	CPCC Teen Center Memberships	4,395	2,999	1,960	350	350	1,200
44451.7170	CPCC Rentals	21,444	16,413	20,660	-	15,730	15,970
44455.7170	CPCC Security Guard Revenue	1,822	(167)	400	-	300	400
44457.7170	CPCC Equipment Rental	531	400	300	-	230	230
	Administrative Charges:						
44310.0000	Copies	595	756	600	800	600	600
44320.0000	Filming Permit	-	266	-	-	-	-
44361.6010	Generation of Labels Fee	5,361	3,642	2,860	3,500	2,910	2,950
44362.6010	Mailing Fee	4,897	3,935	1,430	3,700	3,900	3,960
44364.6010	Document Imaging Fee	15,403	15,450	18,400	16,080	16,010	16,810
44375.0005	Business License Application	32,628	35,069	33,020	35,000	35,000	35,880
	Pavilion and Other Rentals:						
44481.7120	Pavilion Rentals	117,766	75,091	112,900	8,000	67,740	112,900
44485.7120	Security Guard Revenue	8,464	6,105	8,970	-	5,380	8,970
44422.7120	Other Pavilion Rentals	6,186	3,485	6,740	-	4,040	6,740
44472.7110	Ranger House Rentals	50	-	-	-	-	-
44422.0000	Other Property Rentals	2,926	1,001	-	-	-	-

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ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED
GENERAL FUND (100)							
	Parks:						
44583.8130	Park Reservation Charges	$ 45,606	$ 21,309	$ 31,250	$ 2,500	$ 18,750	$ 23,000
44511.8130	Park Concessions	4,007	4,248	4,230	2,000	2,540	2,540
44538.8160	Road Closure Fees	760	190	610	-	600	620
	Zoo:						
44610.7140	Admission	264,044	230,878	236,980	305,000	311,150	314,260
44621.7140	Sales	920	544	1,500	100	500	500
44623.7140	Food Sales	16,746	11,085	17,000	12,000	14,000	15,000
44624.7140	Vendor Concessions	143	-	210	100	210	210
44628.7145	Zoo Gift Shop	98,509	70,867	89,970	117,000	95,000	96,430
44260.7140	Special Events- Zoo	40,577	21,543	30,000	21,000	27,000	35,000
44630.7140	Educational Program	16,272	570	12,810	300	2,000	2,050
44630.7140	Miscellaneous Reimbursement	1,568	1,440	-	-	-	-
	Total Charges for Services	2,268,473	1,814,562	2,672,630	2,628,890	1,923,890	2,068,210
	Fines and Forfeitures						
45110.4001	Motor Vehicle Fines	44,960	38,021	50,000	25,000	42,000	42,000
45120.4001	Red Light Fines	1,346	567	3,500	1,000	1,500	1,800
45125.4001	Fix-It Fines	512	310	600	150	300	300
45127.4001	Child Restraint Fee	1	29	40	40	40	40
45130.4001	Health & Safety Fines	68	14	100	100	100	100
45150.4001	Misdemeanor Fines	1,265	674	1,800	600	1,200	1,200
45241.4001	City Parking Fines	3,200	1,536	4,000	400	2,000	3,000
45969.6020	Other Building Fines	487	243	-	-	-	-
45257.4001	Code Enforcement Fines	4,300	3,800	10,000	3,000	4,000	4,000
45250.5001	Fire Department Fines	-	100	1,930	100	800	800

SUMMARY OF REVENUES
General Fund

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GENERAL FUND (100)							
	Fines and Forfeitures ***(continued)***						
45930.0005	Business License Late Fees	$ 9,185	$ 11,784	$ 7,960	$ 8,000	$ 7,960	$ 7,960
45910.0000	NSF Penalties	783	307	400	550	400	400
45950.0005	Cannabis Business Tax Penalty	-	193	-	200	200	-
45920.0003	TOT Penalties	51,836	33,129	-	-	-	-
	Total Fines and Forfeitures	117,943	90,707	80,330	39,140	60,500	61,600
	Revenue from Use of Money						
	Investment Earnings:						
46110.0000	Pooled Investment Interest	132,952	162,144	55,000	55,000	55,000	55,000
46111.0000	Adjustment to Fair Market Value	129,983	213,138	-	-	-	-
46510.0000	Other Interest Earned	8,060	10,266	1,000	1,000	1,000	1,000
	Total Revenue from Use of Money	270,995	385,548	56,000	56,000	56,000	56,000
	Other Revenues						
47210.0000	Workers' Compensation Reimbursement	6,372	44,307	6,260	37,100	6,390	6,520
47820.0000	Vending Commissions	14	-	30	30	30	30
47840.8011	SB1186 Disability Access	4,516	-	2,170	-	2,170	2,170
47870.0000	Administrative Charges to Third Parties	131	114	100	100	100	100
47890.0000	Miscellaneous Revenue	20,610	22,260	16,140	4,520	16,140	16,140
	Donations:						
47900.4000	Police Donations	607	853	-	-	-	-
47900.5000	Fire Donations	108,191	1,900	-	-	-	-

SUMMARY OF REVENUES
General Fund

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GENERAL FUND (100)							
	Other Revenues *(continued)*						
47900.7120	Pavilion Donations	$ -	$ 6,714	$ -	$ -	$ -	$ -
47900.7110	Recreation Donations	(380)	502	-	-	-	-
47900.7119	Skate Park Donations	-	283	-	-	-	-
47900.8130	Parks Donations	-	1,750	-	-	-	-
	Zoo Donations:						
47900.7140	General Zoo Donations	20,916	12,378	1,620	1,000	1,500	1,500
47903.7140	Zoological Society / Friends of the Zoo Annual Contribution	47,633	22,980	22,800	34,060	23,000	23,000
	Interfund Administrative Charges:						
47110.0000	General Overhead Allocation	396,000	430,170	446,880	446,880	476,740	492,520
47120.0000	Service Charges to Redevelopment Agency	89,740	31,680	132,940	47,020	49,490	50,480
47122.0000	Service Charges to In Lieu Low / Moderate Income Housing Fund	44,530	44,910	45,400	45,400	73,450	74,800
47129.0000	Service Charges to Technology Fund	27,490	21,080	21,770	21,770	5,820	5,930
47180.0000	Public Works Allocation to Other Funds	312,150	384,270	394,410	394,410	462,110	481,080
47185.0000	Service Charges to Capital Projects	153,410	163,717	132,980	132,980	135,470	137,790
47195.0000	C.D.B.G. Administration	6,237	16,369	-	9,810	-	-
47125.0000	Service Charges to Assessment Districts	20,226	16,926	38,000	22,000	47,640	48,330
47127.0000	ATBID Administration	2,782	2,246	3,270	2,490	2,860	2,920
47871.2350	SLOCTMD Administration	2,782	2,271	3,270	2,490	2,860	2,920
	Total Other Revenues	1,263,957	1,227,680	1,268,040	1,202,060	1,305,770	1,346,230

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ACCOUNT NUMBER	REVENUE DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 BUDGETED	2020-2021 PROJECTED	2021-2022 ESTIMATED	2022-2023 ESTIMATED
GENERAL FUND (100)							
	Transfers In						
49581.0000	Transfer in from Community Facilities District #2005-01	$ 548,350	$ 690,450	$ 698,950	$ 698,950	$ 676,600	$ 700,600
49541.xxxx	Transfer in from 2010 Bond Debt Service Fund	-	-	-	77,750	5,000	5,000
	Total Transfers In	548,350	690,450	698,950	776,700	681,600	705,600
	Total General Fund	$ 22,382,893	$ 23,416,377	$ 23,945,990	$ 25,196,370	$ 28,805,960	$ 29,863,240