



MEMORANDUM

Agenda Item #: 11

Meeting Date: February 11, 2020

TO: HONORABLE MAYOR AND CITY COUNCIL

**FROM: KEN RUKAVINA, INTERIM CITY MANAGER /s/
JIM WALKER, INTERIM FINANCE DIRECTOR /s/**

**SUBJECT: FISCAL YEAR 2019-2020 MID-YEAR OPERATING AND CAPITAL
IMPROVEMENT BUDGET REVIEW AND ADOPTION OF RESOLUTION
R20-03 APPROVING MID-YEAR APPROPRIATIONS**

DATE: FEBRUARY 11, 2020

THE ISSUE

Shall the City Council “receive and file” this report providing a mid-year overview of 2019-2020 fiscal year revenues and expenditures, and approve Resolution R20-03 authorizing mid-year budget appropriations?

BACKGROUND

The City’s 2018-2020 Biennial Operating Budget and Capital Plan was adopted by the City Council on June 26, 2018. On July 2, 2019, revenues and expenditures for fiscal year 2019-2020 were appropriated. It has been the practice of the City of Palos Verdes Estates to adopt a multi-year budget that provided a multi-year plan and projection for priorities and financial matters.

As part of the budget, the City Council approves budget *appropriations* – revenues and expenditures for each fiscal year. Appropriations are the authority for the City to pay the cost of providing services and completing projects. Appropriations are approved annually in June by Resolution. Throughout the year, appropriations may be approved / modified for unanticipated expenditures and revenues, as necessary.

PURPOSE

The mid-year budget review is an opportunity for staff to update the City Council on current year budget performance based on actual operating results through December 31, 2019. This report is a snapshot in time and provides the mid-year budget status update, reports mid-year appropriations and is also intended to answer the following questions:

1. *What are current year-to-date revenues and expenditures and how are they tracking compared to the adjusted budget for fiscal year 2019-2020?*
2. *How are Capital Improvement Projects proceeding?*
3. *How has the fund balance changed based on audited June 30, 2019 fund balances?*
4. *What budget reclasses, transfers, or adjustments, if any, are necessary?*

DISCUSSION

The fiscal year 2019-2020 mid-year budget review, conducted by the Finance Department with the cooperation of each City Department, is complete. This mid-year budget report presents the City's current revenues and expenditures in relation to the adjusted budget at mid-year. This includes a review of revenues (specifically property tax and building permit fees) and expenditures (by individual department), a reconciliation of the budget and actual figures to the City's audited financial reports, review of projected Fund Balances, and proposed mid-year budget appropriations.

1. What are current year-to-date (YTD) revenues and expenditures and how are they tracking compared to the adjusted budget for fiscal year 2019-2020?

This budget to actual report is through December 31, 2019. The Adjusted General Fund 2019-2020 budget includes \$14,906,041 in operating revenues and \$4,973,000 in transfers in for a total adjusted revenue budget of \$19,879,041. The total adjusted expenditure budget is \$18,562,136 for a budgeted surplus of \$1,316,905. At the mid-year point of 2019-2020, total General Fund year-to-date revenues including transfers in are \$7,819,985, which is 39.34% of Adjusted Budget. Expenditures are \$9,551,368, which is 51.46% of Adjusted Budget. Comparing the 2019-2020 total Adjusted Revenues and Expenditures produces a revenue timing shortfall in the sum of \$1,731,383.

The revenue timing shortfall is normal for the mid-year. Historically, this shortfall is a timing difference relating to the receipt of revenues. At the mid-year the City received approximately 39% of estimated total year revenues. The revenue timing shortfall is primarily due to the way property tax is received. At mid-year we traditionally only receive approximately 40% of the annual property tax revenue. The remaining estimated balance of Property Tax is expected to be received in the second half of the year.

At mid-year the expenditures will slightly exceed 50%. The expenditures are \$270,300 above 50%, primarily due to the Police CalPERS Unfunded Accrued Liability (UAL) that was paid in full in July, Fire Contract Services paid for seven months, and Public Works due to a final payment made to the Stables. Staff will continue to monitor and manage expenditures in the second half of the fiscal year.

For further review see:

- Attachment A (**excerpt of Attachment A is on the next page**), the Revenue Budget to Actual Comparisons - General Fund
- Attachment B (**excerpt of Attachment B is on page 4**), Budget Expenditures by Department/Division

General Fund Highlights are as follows:

REVENUE OVERVIEW

The total General Fund revenue before transfers in received as of December 31, 2019, was \$5,689,458; of that total, 79.41%, or \$4,518,093, is made up of \$3,638,107 of Property Tax and \$879,986 of Community Development; and \$1,171,365 or 20.59% of other revenues. The General Fund transfers in were \$2,130,528, which is primarily PVE Law Enforcement Tax. Total General Fund revenues including transfers in are \$7,819,985, which is \$395,014 higher than 2018-2019 mid-year point. Comparing mid-year budget to actuals, we are trending 2.71% higher than 2018-2019.

REVENUE SOURCES	19-20	19-20	19-20	18-19	19-20
	ADOPTED	REVISED	19-20	ADJUSTED	ADJUSTED
	BUDGET	ADJUSTED	ACTUAL	BUDGET TO	BUDGET TO
		BUDGET	YTD 12-31-19	ACTUAL %	ACTUAL %
GENERAL FUND REVENUES					
PROPERTY TAX	8,591,564	8,591,564	3,638,107	41.67%	42.35%
PROPERTY TAX - ERAF/VLF	1,570,592	1,570,592	0	0.00%	0.00%
SALES TAX	356,000	356,000	161,217	39.02%	45.29%
REAL ESTATE TRANSFER TAX	200,000	200,000	118,348	49.27%	59.17%
BUSINESS LICENSE TAX	225,000	225,000	27,339	19.00%	12.15%
FRANCHISE FEES	587,060	587,060	67,376	12.40%	11.48%
COMMUNITY DEVELOPMENT	1,511,025	1,511,025	879,986	48.39%	58.24%
INTEREST INCOME	250,000	250,000	62,716	33.74%	25.09%
KEY REVENUES	13,291,241	13,291,241	4,955,089	35.81%	37.28%
CONCESSIONS AND RENT	1,333,800	1,333,800	608,684	43.70%	45.64%
LICENSES & PERMITS	30,500	30,500	44,857	39.58%	147.07%
SAFETY FINES	150,000	150,000	46,415	33.62%	30.94%
SERVICE CHARGES	53,000	53,000	19,131	59.87%	36.10%
OTHER FEES	47,500	47,500	15,282	2.35%	32.17%
OTHER REVENUES	1,614,800	1,614,800	734,368	30.09%	45.48%
REVENUES BEFORE TRANSFERS	14,906,041	14,906,041	5,689,458	34.94%	38.17%
TRANSFERS IN*	4,973,000	4,973,000	2,130,528	41.63%	42.84%
TOTAL REVENUES INCLUDING TRANSFERS	19,879,041	19,879,041	7,819,985	36.63%	39.34%

* FY19-20 includes the transfer of PVE Law Enforcement Tax of \$2,048,889 approved by City Council on 1/28/2020

REVENUE ANALYSIS

PROPERTY TAX

The City historically receives approximately 40% of estimated property taxes during December that would have resulted in \$3,436,626, but the City actually received \$3,638,107 or \$201,481 above estimates, representing a 5.86% favorable variance. Property Tax revenue is trending higher at mid-year at 42.35% of the budget. Staff will continue to monitor this. The firm of HdL, used by the City to project and analyze property tax revenue, has provided an update to their five-year revenue estimate; they estimate that year-end annual revenue is projected to increase.

Subsequent to December and this mid-year budget reporting period, the City will receive vehicle license fees and the remaining 60% of the County property tax revenue; these funds will be received in January and April, respectively.

COMMUNITY DEVELOPMENT

Community Development revenue is higher at mid-year at 58.24% of the budget. As of December, 50% of budgeted revenue of \$1,511,025 would have been \$755,513, but the City actually received \$879,986 or \$124,473 above estimates, representing a 16.48% favorable variance. Community Development revenues are \$135,016 or 18.12% higher than 2018-2019 mid-year revenue.

EXPENDITURE OVERVIEW

The total General Fund (operating) expenditures are \$9,551,368, which is 51.46% of the Adjusted Budget. The recorded expenditures are over by \$270,300 of the desired 50% total adjusted budget at mid-year. See **Attachment B** for more detail of the General Fund department budget to actual expenditures by program and proposed mid-year budget appropriations.

DEPT / DIVISION EXPENDITURES	19-20 ADOPTED BUDGET	19-20 ADJUSTED BUDGET	19-20 YEAR TO DATE ACTUAL *	% OF ADJUSTED USED	% UNDER (OVER)
CITY MANAGER	637,936	732,429	279,146	38.11%	
CITY ATTORNEY	203,000	203,000	90,015	44.34%	
CITY CLERK	210,542	210,542	60,888	28.92%	
NON-DEPARTMENTAL	(47,874)	(47,874)	-	0.00%	
ADMINISTRATION	1,003,605	1,098,098	430,049	39.16%	10.84%
FINANCE	751,787	752,240	343,856	45.71%	
CITY TREASURER	42,445	42,445	20,127	47.42%	
FINANCE	794,232	794,685	363,983	45.80%	4.20%
POLICE	7,222,622	7,275,196	3,770,999	51.83%	-1.83%
FIRE	5,550,980	5,550,980	3,199,105	57.63%	-7.63%
BUILDING	760,247	760,247	259,767	34.17%	
PLANNING	397,462	405,504	225,783	55.68%	
PARKLANDS	1,339,480	1,356,580	631,192	46.53%	
PLANNING & BUILDING	2,497,189	2,522,331	1,116,742	44.27%	5.73%
PUBLIC WORKS ADMN	915,352	951,352	478,109	50.26%	
STREETS	105,647	118,877	62,615	52.67%	
CITY PROPERTIES	250,618	250,618	129,766	51.78%	
PUBLIC WORKS	1,271,617	1,320,847	670,489	50.76%	-0.76%
GENERAL FUND EXPENDITURES BEFORE TRANSFERS	18,340,244	18,562,136	9,551,368	51.46%	-1.46%
TRANSFERS OUT	-	-	-	-	
GENERAL FUND EXPENDITURES INCLUDING TRANSFERS	18,340,244	18,562,136	9,551,368	51.46%	-1.46%

* - Year to date expenditures include encumbered amounts

(Above is an excerpt of Attachment B to compare Adjusted Budget to YTD Actuals)

EXPENDITURE ANALYSIS

Departments are reasonably in-line with their respective budget at mid-year, and in most cases where the line-item budget is exceeded, there are savings in other line-items to cover costs.

As previously noted, there are three departments currently trending over their mid-point budgets. Certain accounts within the departments are trending over 50%:

- The Police Department is \$133,401 or 1.83% above the mid-point primarily due to the CalPERS UAL annual payment made in July.
- The Fire department is \$423,615 or 7.63% above the mid-point due to the timing of invoice payments; invoice payments reflect seven months of invoices in the year-to-date actuals.
- The Public Works Department is \$10,066 or 0.76% above the mid-point primarily due to the final payment made to the Stables in July.

2. How are Capital Improvement Projects proceeding?

CAPITAL IMPROVMENT PROGAM

The 2019-2020 adopted CIP budget of \$5,082,757 reflects the allocation and appropriation of funds for priority and authorized projects as shown on **Attachment C**. By appropriating these funds, the City commits its resources to them and recognizes the outstanding funding needed for other projects. In other words, the funding is set aside for the projects desired so the funding is not diverted to other purposes. This set-aside is deducted from the fiscal year beginning Capital Improvement fund balance, yielding a significant decrease in the forecasted year-end Capital Improvement fund balance reflected in the adopted budget and below; however, the ending fund balance in the Capital Improvement Fund and Other Governmental Funds will be adjusted during the annual budgeting process to reflect forecasted expenditures and budget transfers between the various funds based on forecasted Capital Improvement program expenditures.

Funded projects are initiated based on a variety of factors that include: City Council direction, safety/risk/liability, mandates, staffing availability, maintenance schedules, project complexity, and emergencies. The limited number of infrastructure projects that commence in a fiscal year reflects the time it takes to initiate and develop projects once the budget is authorized, City Council priorities and direction (e.g., entry triangle and unforeseen matters (e.g., emergency sink hole/sewer/storm drain repair, curb/gutter/sidewalk repair, etc.) that compete for available staff time and consultant resources.

On July 23, 2019, City Council unanimously authorized the continued implementation of select Capital Improvement projects as identified on **Attachment D**.

Capital Improvement year-to-date expenditures are at \$430,046 and expenditures are projected to be \$2,191,649 by year-end.

3. How has the fund balance changed based on audited June 30, 2019 fund balances?

FUND BALANCE OVERVIEW

It is relevant to note that the fiscal year 2018-2019 Comprehensive Annual Financial Report (CAFR) presents a \$730,783 higher (better) Fund balance for beginning fiscal year 2019-2020 than what was originally budgeted. As such, the total General Fund Balance still meets and exceeds the Fund Balance required by the City’s Reserve Policy. The General Fund reserve and balance projections follow:

FUND	Audited Fund Balance June 30, 2019	Adjusted Fund Balance June 30, 2020
Fiscal Policy Reserve	8,822,038	9,281,068
Assigned	675,295	675,295
Undesignated	3,538,996	4,396,871
Total General Fund ¹	13,036,328	14,353,233
Special Projects	996,136	1,030,416
Fire/Paramedic Parcel Tax	645	645
PVE Law Enforcement	97,760	97,760
Transit Proposition A	76,754	95,113
Capital Improvement Fund ²	5,138,013	481,459
Sewer Capital Projects Fund	3,688,053	2,978,045
Other Governmental Funds ^{2,3}	2,990,574	3,986,248
Equipment Replacement	2,046,922	1,756,412
Insurance	1,064,035	1,068,035

¹The General Fund balance includes the transfer from the PVE Law Enforcement Fund for Police Department expenditures.

²The ending fund balance will be adjusted during the annual budgeting process to reflect forecasted expenditures and budget transfers between the various funds based on forecasted Capital Improvement Program expenditures..

³Other Governmental Funds include - Gas Tax, Drug Intervention, Police Grants, Corrections, Measure R, Prop C, Parklands, RMRA, Measure M and Measure W.

4. What budget reclasses, transfers, or adjustments, if any, are necessary?

BUDGET RECLASS/TRANSFER/ADJUSTMENT OVERVIEW

The mid-year budget review is an opportunity to review operational activities for making necessary budget adjustments. This aligns beginning estimates (the budget plan) with current events. It is an important part of the budget cycle, supports planning for subsequent years, and serves to assess fiscal and operational activity.

BUDGET RECLASS/TRANSFER/ADJUSTMENT ANALYSIS

This mid-year analysis has resulted in the following expenditure budget reclasses, transfers, or adjustments for review and approval by the City Council with Resolution R20-03.

On July 2, 2019, the City Council adopted Resolution R19-18R, approving the City’s budget with a General Fund expenditure reduction of \$400,000. The reduction was isolated from the rest of the budget, waiting to be reclassified until staff identified specific reductions at a later time. On September 24, 2019, the City Council approved \$352,126 in expenditure reclasses (identified reductions) with a remaining \$47,874 of expenditure reductions to be subsequently identified. The proposed expenditure reclasses below were developed during the departments mid-year review analysis. If the budget reclass is approved by Council, the \$400,000 expenditure reduction will be completely identified.

SUMMARY OF PROPOSED BUDGET RECLASS/TRANSFER/ADJUSTMENT

Resolution R20-03 addresses the following reclass/transfer/adjustments:

General Fund Proposed Expenditure Reclasses		
Non-Department	Remaining Budget Reductions	47,874
City Manager	Lower budget event	(2,000)
Finance	Unused Car & Phone allowance	(3,915)
Police	Reduction in utilities	(5,000)
Police	Animal Control did not pass increase on to City	(3,000)
Police	Reduction to health stipend for potential retirees for 1st half	(13,750)
Planning	Butcher Solana project complete lower than budget	(3,000)
Parklands	Tree Maintenance reduction due to milder winter	(10,509)
City Clerk	No election scheduled through June 2020	(2,500)
Public Works	Staff did not attend a training	(1,600)
Public Works	Staff did not attend a conference	(2,600)
General Fund Proposed Reclasses Total		0

- City Manager reduced Employee Recognition Program by \$2,000. The Committee opted for a lower budget event.
- Finance Department reduced Car Allowance by \$3,375 and Phone Allowance by \$540, which was budgeted for but not used.
- Police Department reduced Utilities by \$5,000 based on current usage, Animal Control by \$3,000 – LA County did not pass on higher costs to City
- Police Department reduced Retiree Health Stipend by \$13,750. The City budgeted for potential retirees for full year – first half of year has passed and not used.
- Planning Contractual Services reduced by \$3,000 – Butcher Solana project is complete.
- Parklands Department reduced Tree Maintenance by \$10,509 due to milder winter.
- City Clerk reduced Temporary Salaries by \$2,500. No election is scheduled.
- Public Works Department reduced Training by \$1,600 which Staff will not be attending. Also, reduced Travel/Meetings by \$2,600. APWA Conference was not attended.

Proposed Budget Transfer		
City Manager	For Risk Management	20,000
City Manager	From Contractual Services	(20,000)
Proposed Budget Transfer Total		0

- City Manager Department transfers \$20,000 from Contractual Services unused funds for a Pension Diagnostic study to pay for Risk Management Claims.

Proposed Budget Adjustments		
Police	Under budgeted Computer Maintenance contract	5,244
Public Works	CiMP MOU General Fund contribution	27,341
General Fund Proposed Budget Adjustments		32,585

- To correct Police under budget for 2019-2020 Computer Maintenance \$5,244.
- Properly reflect actual costs for Public Works portion of CiMP MOU General Fund contribution 27,341.

The Fiscal Impact for this Proposed Budget Adjustment would be \$32,585.

FISCAL IMPACT

The General Fund net fiscal impact for all proposed budget adjustments is an increased appropriation to expenditures of \$32,585. See **Attachment E** for the General Fund fiscal impact and adjusted ending Fund Balance.

NOTIFICATION

This matter is posted and noticed for the City Council meeting. With a link to this staff report, the Finance Advisory Committee is advised of this item on the City Council agenda.

ALTERNATIVES AVAILABLE TO THE CITY COUNCIL

1. Receive and file the mid-year budget report and approve Resolution R20-03 as presented or with modifications.
2. Request further information.
3. Provide alternate direction.
4. Decline to act.

CONCLUSION / RECOMMENDATION

It is recommended that the City Council receive and file the mid-year budget and approve Resolution R20-03.

ATTACHMENTS

- A – Revenue Budget to Actual Comparisons – General Fund December 2019 - Mid Year Review
- B – Budget to Actual Expenditures by Program – General Fund December 2019 - Mid Year Review
- C – Budget to Actual Expenditures – December 2019 CIP Status Report
- D – CIP Matrix Approved
- E– General Fund Adjusted / Revised Ending Fund Balance Roll-Forward Fiscal Year 2019-2020
- F – Resolution R20-03
- G- Public Correspondence

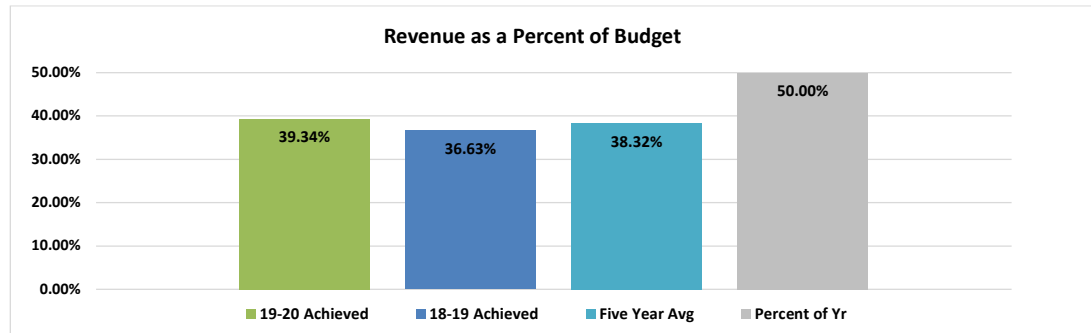


City of Palos Verdes Estates
Approved Biennial Budget FY 2018-2020
Revenue Budget to Actual Comparisons - General Fund
Year to Date (YTD) thru December 31, 2019 - Mid Year Review

REVENUE SOURCES	HISTORICAL REFERENCE			PROPOSED					18-19		19-20		PERCENT OF YEAR EXPIRED
	18-19 ADOPTED BUDGET	18-19 ADJUSTED BUDGET	18-19 AUDITED ACTUAL YTD 12-31-18	19-20 ADOPTED BUDGET	APPROVED BUDGET ADJUSTMENTS	PROPOSED MID-YEAR BUDGET ADJUSTMENTS	19-20 REVISED BUDGET	19-20 ACTUAL YTD 12-31-19	18-19 ADJUSTED BUDGET TO ACTUAL %	19-20 ADJUSTED BUDGET TO ACTUAL %	FIVE YEAR AVERAGE		
	f	g		a	b	c	(a+b+c)=d	e	% of g/f	% of e/d			
GENERAL FUND REVENUES													
PROPERTY TAX	8,296,297	8,296,297	3,457,320	8,591,564	0	0	8,591,564	3,638,107	41.67%	42.35%			
PROPERTY TAX - ERAF/VLF	1,514,992	1,514,992	0	1,570,592	0	0	1,570,592	0	0.00%	0.00%			
SALES TAX	354,000	354,000	138,125	356,000	0	0	356,000	161,217	39.02%	45.29%			
REAL ESTATE TRANSFER TAX	200,000	200,000	98,549	200,000	0	0	200,000	118,348	49.27%	59.17%			
BUSINESS LICENSE TAX	221,250	221,250	42,036	225,000	0	0	225,000	27,339	19.00%	12.15%			
FRANCHISE FEES	578,500	578,500	71,719	587,060	0	0	587,060	67,376	12.40%	11.48%			
COMMUNITY DEVELOPMENT	1,532,500	1,539,500	744,970	1,511,025	0	0	1,511,025	879,986	48.39%	58.24%			
INTEREST INCOME	135,900	135,900	45,858	250,000	0	0	250,000	62,716	33.74%	25.09%			
KEY REVENUES	12,833,439	12,840,439	4,598,578	13,291,241	0	0	13,291,241	4,955,089	35.81%	37.28%			
CONCESSIONS AND RENT	1,343,600	1,344,917	587,685	1,333,800	0	0	1,333,800	608,684	43.70%	45.64%			
LICENSES & PERMITS	30,500	30,500	12,073	30,500	0	0	30,500	44,857	39.58%	147.07%			
SAFETY FINES	150,000	150,000	50,427	150,000	0	0	150,000	46,415	33.62%	30.94%			
SERVICE CHARGES	49,000	49,000	29,335	53,000	0	0	53,000	19,131	59.87%	36.10%			
OTHER FEES **	54,500	741,795	17,413	47,500	0	0	47,500	15,282	2.35%	32.17%			
OTHER REVENUES	1,627,600	2,316,212	696,933	1,614,800	0	0	1,614,800	734,368	30.09%	45.48%			
REVENUES BEFORE TRANSFERS	14,461,039	15,156,651	5,295,511	14,906,041	0	0	14,906,041	5,689,458	34.94%	38.17%			
TRANSFERS IN*	5,095,552	5,115,172	2,129,461	4,973,000	0	0	4,973,000	2,130,528	41.63%	42.84%			
TOTAL REVENUES INCLUDING TRANSFERS	19,556,591	20,271,823	7,424,972	19,879,041	0	0	19,879,041	7,819,985	36.63%	39.34%	38.32%	50.00%	
Revenue Over (Under) Prior Year Dollars							395,014						
Budget to Actual Over (Under) Prior Year %									2.71%				
Budget to Actual Over (Under) Annual Average %											1.01%		

* FY19-20 includes the transfer of PVE Law Enforcement Tax of \$2,048,889 approved by City Council on 1/28/2020

** FY18-19 Other Fees includes Rule 20A Monies of \$675,295



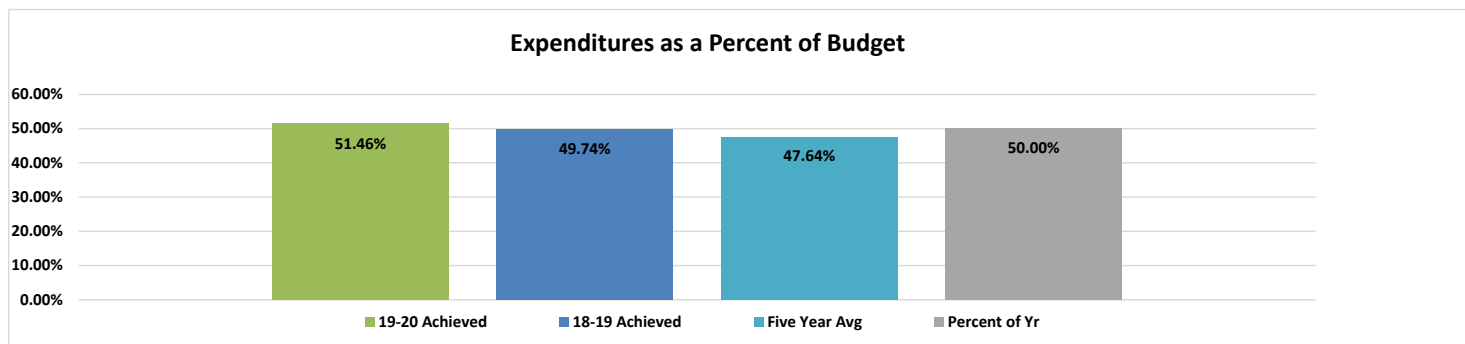


City of Palos Verdes Estates
Approved Biennial Budget FY 2018-2020
Budget to Actual Expenditures by Program - General Fund
Year to Date (YTD) thru December 31, 2019 - Mid Year Review

% of Yr
50.00%

DEPT / DIVISION EXPENDITURES	19-20 ADOPTED BUDGET	APPROVED & ADMIN RECLASS BUDGET ADJUSTMENTS	19-20 ADJUSTED BUDGET	PROPOSED MID-YEAR BUDGET APPROP'TIONS	19-20 REVISED ADJUSTED BUDGET	19-20 YEAR TO DATE ACTUAL *	% OF ADJUSTED USED	ADJUSTED BALANCE AVAILABLE	% OF ADJUSTED AVAILABLE	% UNDER (OVER)
	<i>a</i>	<i>b</i>	<i>(a+b=c)</i>	<i>d</i>	<i>(c+d=e)</i>	<i>f</i>	<i>% f/c</i>	<i>(c - f = g)</i>	<i>% g/c</i>	
CITY MANAGER	637,936	94,493	732,429	(2,000)	730,429	279,146	38.11%	453,283	61.89%	
CITY ATTORNEY	203,000	-	203,000	-	203,000	90,015	44.34%	112,985	55.66%	
CITY CLERK	210,542	-	210,542	(2,500)	208,042	60,888	28.92%	149,654	71.08%	
NON-DEPARTMENTAL	(47,874)	-	(47,874)	47,874	-	-	0.00%	(47,874)	100.00%	
ADMINISTRATION	1,003,605	94,493	1,098,098	43,374	1,141,472	430,049	39.16%	668,048	60.84%	10.84%
FINANCE	751,787	453	752,240	(3,915)	748,325	343,856	45.71%	408,384	54.29%	
CITY TREASURER	42,445	-	42,445	-	42,445	20,127	47.42%	22,318	52.58%	
FINANCE	794,232	453	794,685	(3,915)	790,770	363,983	45.80%	430,702	54.20%	4.20%
POLICE	7,222,622	52,574	7,275,196	(16,506)	7,258,690	3,770,999	51.83%	3,504,197	48.17%	-1.83%
FIRE	5,550,980	-	5,550,980	-	5,550,980	3,199,105	57.63%	2,351,875	42.37%	-7.63%
BUILDING	760,247	-	760,247	-	760,247	259,767	34.17%	500,479	65.83%	
PLANNING	397,462	8,042	405,504	(3,000)	402,504	225,783	55.68%	179,721	44.32%	
PARKLANDS	1,339,480	17,100	1,356,580	(10,509)	1,346,071	631,192	46.53%	725,388	53.47%	
PLANNING & BUILDING	2,497,189	25,142	2,522,331	(13,509)	2,508,822	1,116,742	44.27%	1,405,589	55.73%	5.73%
PUBLIC WORKS ADMN	915,352	36,000	951,352	23,141	974,493	478,109	50.26%	473,243	49.74%	
STREETS	105,647	13,230	118,877	-	118,877	62,615	52.67%	56,262	47.33%	
CITY PROPERTIES	250,618	-	250,618	-	250,618	129,766	51.78%	120,852	48.22%	
PUBLIC WORKS	1,271,617	49,230	1,320,847	23,141	1,343,988	670,489	50.76%	650,357	49.24%	-0.76%
GENERAL FUND EXPENDITURES BEFORE TRANSFERS	18,340,244	221,892	18,562,136	32,585	18,594,720	9,551,368	51.46%	9,010,768	48.54%	-1.46%
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	
GENERAL FUND EXPENDITURES INCLUDING TRANSFERS	18,340,244	221,892	18,562,136	32,585	18,594,720	9,551,368	51.46%	9,010,768	48.54%	-1.46%

* - Year to date expenditures include encumbered amounts





City of Palos Verdes Estates
Approved Biennial Budget FY 2018-2020
Capital Funds
Year to Date (YTD) thru December 31, 2019 - Mid Year Review

FUND	PROJECT #	PROJECT TYPE	CAPITAL PROJECT								% of Year 50.00%			
				19-20	APPROVED	PROPOSED MID-	ADJUSTED	% OF ADJUSTED	YEAR END	\$ SPEND IN	YEAR END	\$ SPEND IN		
				ADOPTED	BUDGET	YEAR BUDGET							19-20	ADJUSTED
BUDGET	ADJUSTMENTS	ADJUSTMENTS	BUDGET	EXP	BALANCE	JUL-DEC	JAN-JUN	JUL-JUN	JUL-JUN	JUL-JUN				
	80050	Streets & Roadways	SLURRY SEAL	477,800			477,800	138,889	338,911	29.07%	70.93%	477,800	0.00%	-
	80103	Streets & Roadways	CROSS GUTTER	63,752			63,752	-	63,752	0.00%	0.00%	-	100.00%	63,752
	80800	Streets & Roadways	STREET CONST. & MT.	652,906			652,906	12,344	640,563	1.89%	78.11%	522,329	20.00%	130,577
	80891	Streets & Roadways	ON-CALL ROADWAY MAINT/RE	420,805			420,805	8,592	412,214	2.04%	50.00%	218,994	47.96%	201,811
	80896	Streets & Roadways	ADA UPGRADES CITYWIDE	407,500			407,500	-	407,500	0.00%	15.00%	61,125	85.00%	346,375
	80909	Streets & Roadways	PVDW TRIANGLE STUDY	78,858			78,858	76,458	2,400	96.96%	3.04%	78,858	0.00%	-
	81300	Streets & Roadways	CURB & GUTTERS	201,523			201,523	67,361	134,162	33.43%	66.57%	201,523	0.00%	-
	80047	Traffic Safety	TRAFFIC CALMING	28,750			28,750	-	28,750	0.00%	100.00%	28,750	0.00%	-
	81310	Traffic Safety	GUARDRAIL PROJECT	240,479			240,479	1,013	239,467	0.42%	14.58%	36,074	85.00%	204,405
	81315	Traffic Safety	REFLECT ROAD REG SIGNS	100,000			100,000	-	100,000	0.00%	10.00%	10,000	90.00%	90,000
	80849	Facility Improvements	CITY HALL SAFETY PROJECT	110,000			110,000	-	110,000	0.00%	0.00%	-	100.00%	110,000
	80855	Facility Improvements	CITY HALL ADA IMPROVEMENTS	188,000			188,000	-	188,000	0.00%	0.00%	-	100.00%	188,000
	80899	Facility Improvements	SERVER ROOM UPGRADE	150,000			150,000	-	150,000	0.00%	0.00%	-	100.00%	150,000
	80900	Facility Improvements	ADA UPGRADES FOR CITY HALL & PD	200,000			200,000	-	200,000	0.00%	0.00%	-	100.00%	200,000
	80902	Infrastructure	INFRASTRUCTURE MANAGEMENT PLAN	57,250			57,250	49,305	7,945	86.12%	13.88%	57,250	0.00%	-
	80100	Infrastructure	REPAIRS STORM	425,678			425,678	3,100	422,578	0.73%	19.27%	85,128	80.00%	340,550
	80102	Infrastructure	CATCH BASIN REPLACEMENT (40#)	375,000			375,000	-	375,000	0.00%	15.00%	56,250	85.00%	318,750
	80159	Infrastructure	MS4: FULL CAPTURE SM BAY (450#)	119,926			119,926	853	119,073	0.71%	37.00%	45,225	20.00%	74,701
	80904	Infrastructure	CTY STM DRN #3 REPAIR	286,828			286,828	54,418	232,409	18.97%	22.03%	117,606	59.00%	169,221
	80906	Beautification	TREE MGMT PLAN	50,000			50,000	-	50,000	0.00%	0.00%	-	100.00%	50,000
	80910	Beautification	FARNHAM MARTIN PARK FNTN	23,500			23,500	-	23,500	0.00%	0.00%	-	100.00%	23,500
	80916	Beautification	TREE INVENTORY	50,000			50,000	3,135	46,865	6.27%	9.00%	7,635	85.00%	42,365
30 - CAPITAL IMPROVEMENT				4,708,554	-	-	4,708,554	415,466	4,293,088	8.82%	42.57%	2,004,547	57.43%	2,704,007
	80155	Infrastructure	VIA CORONEL/ZURITA UPGRA	274,203			274,203	7,203	267,000	2.63%	47.37%	137,102	50.00%	137,102
	80158	Infrastructure	SEWER COND ASSESSMENT	100,000			100,000	7,378	92,623	7.38%	42.62%	50,000	50.00%	50,000
62 - SEWER				374,203	-	-	374,203	14,581	359,623	3.90%	50.00%	187,102	50.00%	187,102
Grand Total				5,082,757	-	-	5,082,757	430,046	4,652,711	8.46%	43.12%	2,191,649	56.88%	2,891,108

FUND BALANCE ROLL-FORWARD	BEGINNING FUND BALANCE	ADJUSTED REVENUES	ADJUSTED EXPENDITURES	PROJECTED CAPITAL EXPENDITURES	NET TRANSFERS	PROJECTED ENDING FUND BALANCE
30 - CAPITAL IMPROVEMENTS	5,138,013	52,000	2,004,547	3,185,466		
62 - SEWER	3,688,053	31,000	366,805	187,102		3,165,146

Total \$ Spend FY 19-20 **2,191,649**
 Total \$ Spend FY 20-21 **2,891,108**
5,082,757

PROJECTS	Safety	Mandated	Preventative Maintenance	Best Practice	Annual Program	Use of Restricted Funds	Use of Grant Funding	RECOMMENDED ACTION	PROJECT STATUS	ADOPTED 2019/20 BUDGET	IMPLEMENT	DEFER
STREETS & ROADS												
Street Construction/Resurfacing			X		X	X	X	IMPLEMENT	Arterial design 95% complete; residential design underway	\$ 652,906	\$ 652,906	
On-Call Roadway Maintenance/Repairs	X				X			IMPLEMENT	Design complete: ready to bid	\$ 420,805	\$ 420,805	
ADA Upgrades - Citywide (Non-Civic Center)		X				X		IMPLEMENT	Preliminary design under way	\$ 407,500	\$ 407,500	
Slurry Seal			X		X	X		IMPLEMENT	Design complete: ready to bid	\$ 477,800	\$ 477,800	
Annual City-wide Curb, Gutter and Drainage Repair	X				X			IMPLEMENT	Design complete: ready to bid	\$ 201,523	\$ 201,523	
Cross Gutter	X							IMPLEMENT	Design complete: ready to bid	\$ 63,752	\$ 63,752	
PVDW Roadway Geometric (Triangle) Study	X							IMPLEMENT	Study underway. scheduled to be complete by Dec 2019	\$ 78,858	\$ 78,858	
Subtotals										\$ 2,303,144	\$ 2,303,144	\$ -
TRAFFIC & SAFETY												
Traffic Calming	X				X			IMPLEMENT	Design underway (striping recommended by TSC)	\$ 28,750	\$ 28,750	
Reflective Roadway Signs		X						IMPLEMENT	Data collection process implemented	\$ 100,000	\$ 100,000	
Guardrail Upgrade Projects	X						X	IMPLEMENT	Design complete; Caltrans RFA for construction in process	\$ 240,479	\$ 240,479	
Subtotals										\$ 369,229	\$ 369,229	\$ -
FACILITY IMPROVEMENTS												
City Hall Security/Safety Project				X		X		DEFER	Currently on hold	\$ 110,000		\$ 110,000
City Hall ADA Improvements		X						DEFER	Currently on hold	\$ 188,000		\$ 188,000
ADA Upgrades for City Hall and PD		X						DEFER	Currently on hold	\$ 200,000		\$ 200,000
EOC Conversion				X				DEFER	Currently on hold	\$ 43,953		\$ 43,953
Server Room Upgrade/Relocation				X				DEFER	Consultant selection process complete; contract award pending	\$ 150,000		\$ 150,000
Subtotals										\$ 691,953	\$ -	\$ 691,953
INFRASTRUCTURE												
Infrastructure Management Plan								IMPLEMENT	Project underway	\$ 57,250	\$ 57,250	
Storm Drain Repairs	X				X			IMPLEMENT	RFP in development	\$ 425,678	\$ 425,678	
Catch Basin Replacement		X						IMPLEMENT	Pending completion of inventory in conjunction with smd tmdl project	\$ 375,000	\$ 375,000	
Christmas Tree Cove (2900 PDM) Storm Drain #3 Outfall	X							IMPLEMENT	Design contract awarded; design underway	\$ 286,828	\$ 286,828	
MS4 Full Capture SM Bay		X					X	IMPLEMENT	Project under construction; RPV is lead agency	\$ 119,926	\$ 119,926	
City-Owned 6" Sewer Condition Assessment			X			X		IMPLEMENT	RFP for cctv/assessment ready for advertisement	\$ 100,000	\$ 100,000	
Via Coronel/ Via Zurita Sewer Upgrades	X					X		IMPLEMENT	Design 90% complete	\$ 274,203	\$ 274,203	
Subtotals										\$ 1,638,885	\$ 1,638,885	\$ -
CITY BEAUTIFICATION												
Farnham Martin Park Fountain Upgrade				X				DEFER	Currently on hold	\$ 23,500		\$ 23,500
Rossler Fountain Upgrade				X				DEFER	Currently on hold	\$ 1,500		\$ 1,500
Street Tree Inventory				X				IMPLEMENT	1990s tree inventory under review for potential mapping in GIS and updating	\$ 50,000	\$ 50,000	
Tree Management Plan				X				IMPLEMENT	Currently on hold	\$ 50,000	\$ 50,000	
Subtotals										\$ 125,000	\$ 100,000	\$ 25,000
TOTAL										\$ 5,128,211	\$ 4,411,258	\$ 716,953



City of Palos Verdes Estates
Adjusted/Revised FY 19-20 Fund Balance Roll-Forward (based on Audited FY 18-19 Fund Balance)
General Fund
As of June 30, 2020

GENERAL FUND	Audited Fund Balance June 30, 2019	Revenues	Expenditures	Transfers In	Transfers Out	Budget Change	Ending Fund Balance
	y	a	b	c	d	(a-b+c-d = e)	(y - e)
ADOPTED							
Fiscal Policy Reserve *	8,822,038	-	-			-	9,170,122
Assigned	675,295						675,295
Undesignated	3,538,996	14,906,041	18,340,244	4,973,000	-	1,538,797	4,729,709
Total General Fund Balance	13,036,328	14,906,041	18,340,244	4,973,000	-	1,538,797	14,575,125
APPROVED & ADMINISTRATIVE RECLASS BUDGET ADJUSTMENTS							
Undesignated - General Fund			221,892		-	(221,892)	
			<i>See attachment H</i>				
PROPOSED BUDGET ADJUSTMENTS							
Undesignated - General Fund			32,585		-	(32,585)	
			<i>See attachment E</i>				
REVISED/ADJUSTED BUDGET							
Fiscal Policy Reserve *	8,822,038	-	-	-	-	-	9,297,360
Assigned	675,295						675,295
Undesignated	3,538,996	14,906,041	18,594,720	4,973,000	-	1,284,321	4,347,993
Total General Fund Balance	13,036,328	14,906,041	18,594,720	4,973,000	-	1,284,321	14,320,649

* The Fiscal Year Ending Balance 2018-2019 reflects the Fiscal Policy Reserve of 50% of Expenditures

RESOLUTION R20-03

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALOS VERDES
ESTATES, CALIFORNIA APPROVING FISCAL YEAR 2019-20 MID-YEAR BUDGET
ADJUSTMENTS**

THE CITY COUNCIL OF THE CITY OF PALOS VERDES ESTATES, CALIFORNIA DOES
RESOLVE AS FOLLOWS:

To authorize the adjustment of the FY 2019-2020 Budget as follows:

BUDGET ADJUSTMENT # 9

Attached hereto as EXHIBIT A.

The City Clerk shall certify to the passage and adoption of Resolution R20-03

PASSED, APPROVED AND ADOPTED on this 11th day of February 2020.

David A. McGowan, Mayor

ATTEST:

Carol Cowley, Interim City Clerk

APPROVED AS TO FORM:

Christi Hogin, City Attorney

Exhibit A

City of Palos Verdes Estates
 Mid-Year Budget Reductions
 Fiscal Year 2019-2020

									UNDESIGNATED GENERAL FUND	
FUND	ACCOUNT	CLASSIFICATION	DEPARTMENT	VENDOR NAME	JUSTIFICATION	REVENUE	EXPENDITURE	IMPACT		
SERVICES										
01	66601	Contingency Reserve	Non-Department - 3160		Budget Reduction remaining in Non-Department to be used to reduce other Department line items.		\$ 47,874.01	\$ (47,874.01)		
01	64680	Employee Recognition Program	City Manager - 2000		Committee opted for a lower budget event		(2,000.00)	2,000.00		
01	40007	Car Allowance	Finance - 3000		Budget Reduction - 9 months of car allowance for Finance Director not used. Leaving 3 months for new Finance Director		(3,375.00)	3,375.00		
01	40008	Phone Allowance	Finance - 3000		Budget Reduction - 9 months of phone allowance for Finance Director not used. Leaving 3 months for new Finance Director		(540.00)	540.00		
01	62255	Utilities	Police - 4000		Reduce utilities		(5,000.00)	5,000.00		
01	64640	Animal Control	Police - 4000		LA County Animal Control did not pass on the increase to the City		(3,000.00)	3,000.00		
01	64430	Contractual Services	Planning - 4800		Butcher Solana project complete		(3,000.00)	3,000.00		
01	64440	Tree Maint	Parklands - 6000		Reduction due to milder winter		(10,509.01)	10,509.01		
01	40010	Temporary Salaries	City Clerk		No election scheduled through June 2020		(2,500.00)	2,500.00		
01	50096	Retiree Health Stipend	Police - 4000		Budgeted for potential retirees for a full year. Reducing budget of the potential retirees by half as first half has past		(13,750.00)	13,750.00		
01	61120	Training	Public Works - 5000		Staff did not attend the League of Cities PW Officers Insitute this year		(1,600.00)	1,600.00		
01	61130	Travel/Meetings	Public Works - 5000		Staff did not attend APWA (annual Conference) this year		(2,600.00)	2,600.00		
Subtotal							\$	-	\$	-
TRANSFERS										
Subtotal							\$	-	\$	-
General Fund									\$ -	
Other Funds:										



**City of Palos Verdes Estates
Mid-Year Budget Adjustments
Fiscal Year 2019-2020**

								UNDESIGNATED GENERAL FUND		
FUND	ACCOUNT	CLASSIFICATION	DEPARTMENT	VENDOR NAME	JUSTIFICATION	REVENUE	EXPENDITURE	IMPACT		
TRANSFERS										
01	XXXXXX	Risk Management	City Manager - 2000		For Risk Management		\$ 20,000.00	\$	(20,000.00)	
01	64425	Professional Services	City Manager - 2000		For Risk Management		(20,000.00)		20,000.00	
Subtotal							\$	-	\$	-
SERVICES										
01	644315	Computer Maintenance	Police - 4000	Prosum	Computer Maintenance (Prosum) based on current monthly charges		\$ 5,243.89	\$	(5,243.89)	
01	63322	NPDES-MOU City	Public Works - 5000		For CiMP MOU that was split between General Fund and Measure W		27,341.00		(27,341.00)	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
									-	
Subtotal							\$	32,584.89	\$	(32,584.89)
General Fund								\$	(32,584.89)	
Other Funds:										

Karina Banales

Subject: FW: FY20 Budget deficits

From: Karina Banales
Sent: Monday, February 3, 2020 12:29 PM
To: Dez Mys
Cc: Ken Rukavina <krukavina@pvestates.org>
Subject: RE: FY20 Budget deficits

Good Afternoon Desiree,

Your email below will be include in the upcoming City Council Agenda of February 11, 2019 under the Mid-Year Budget Review.

Also, the email below is a Ken DeLong. I think you meant Ken Rukavina, if I am wrong, I apologize, but I did not include him here.

Thank you,

Karina Banales

From: Dez Mys
Sent: Monday, February 3, 2020 12:20 PM
To: Ken DeLong; Karina Banales <kbanales@pvestates.org>
Subject: Fwd: FY20 Budget deficits

Hi Ken and Karina,

Please include this in the next Council agenda.

----- Forwarded message -----

From: **Dez Mys**
Date: Mon, Feb 3, 2020 at 12:19 PM

Subject: FY20 Budget deficits

To: David McGowan <dmcgowan@pvestates.org>, Michael Kemps <mkemps@pvestates.org>, Victoria Lozzi <vlozzi@pvestates.org>, Kenny Kao <kkao@pvestates.org>, <sdavidson@pvestates.org>

Cc: Ken Rukavina <krukavina@pvestates.org>

Mayor McGowan and City Council members,

On Nov 19, 2019 Council Approved the current (FY20) budget:

Page 42: https://pvestates.granicus.com/MetaViewer.php?view_id=1&clip_id=1224&meta_id=62242

City of Palos Verdes Estates Approved Biennial Budget FY 2018-2020 Adjusted Proposed FY 19-20 Fund Balance									
FUNDS	Projected Fund Balance June 30, 2019	FY 19-20 Adjusted Proposed Revenues	FY 19-20 Adjusted Proposed Expenditures	Revenues / Expenditures	Capital	FY 19-20 Adjusted Proposed Transfers - In	FY 19-20 Adjusted Proposed Transfers - Out	FY 19-20 Net Transfers	Projected Fund Balance June 30, 2020
Fiscal Policy Reserve	8,908,456	-	-			-	-	-	9,167,122
Assigned	675,295								675,295
Undesignated	2,721,794	14,900,041	18,334,245	(3,434,204)		4,973,000	-	(4,973,000)	4,001,921
01 Total General Fund	12,305,545	14,900,041	18,334,245	(3,434,204)		4,973,000	-	4,973,000	13,844,341
06 Special Projects	916,127	131,900	97,620	34,280		-	-	-	950,407
22 Fire/Paramedic Parcel Tax	-	-	-	-		-	-	-	-
23 PVE Law Enforcement	-	4,973,000	-	4,973,000		-	4,973,000	(4,973,000)	-
20 Transit Proposition A	69,997	275,241	256,882	18,359		-	-	-	88,356
Total Special Revenue Funds	986,124	5,380,141	354,502	5,025,639		-	4,973,000	(4,973,000)	1,038,763
30 Capital Improvement Fund	5,288,083	52,000	-	52,000	5,088,554	-	-	-	631,529
62 Sewer Capital Projects Fund	3,646,743	31,000	366,805	(335,805)	374,203	-	-	-	2,936,735
Total Capital Projects Funds	8,934,827	83,000	366,805	(283,805)	5,082,757	-	-	-	3,568,264
02 Gas Tax	37,021	358,154	318,963	39,191		-	-	-	76,212
03 Drug Intervention	645,427	1,100	-	1,100		-	-	-	646,527
05 Police Grants (SLESF)	463,810	122,500	88,177	34,323		-	-	-	498,133
07 Corrections	6,927	6,000	4,700	1,300		-	-	-	8,290
27 Measure R	176,677	172,814	-	172,814		-	-	-	349,491
28 Prop C	833,840	231,561	-	231,561		-	-	-	1,065,401
31 Parklands	121,666	500	-	500		-	-	-	122,166
06 RMRA	294,976	223,183	-	223,183		-	-	-	518,159
25 Measure M	334,692	194,102	-	194,102		-	-	-	528,794
21 Measure W	-	260,000	162,400	97,600		-	-	-	97,600
Total Other Governmental Funds *	2,915,099	1,569,914	574,240	995,674		-	-	-	3,910,773
60 Equipment Replacement	2,143,922	22,000	312,510	(290,510)		-	-	-	1,853,412
65 Insurance	1,056,968	1,789,453	1,285,453	4,000		-	-	-	1,060,968
Total Internal Service Funds	3,200,890	1,811,453	1,597,963	(286,510)		-	-	-	2,914,380

Here are the totals from this Staff generated report above - that should have been represented to you - which shows the deficit:

	FY19	FY20	Diff
Gen Fund	12,305,545	13,844,341	1,538,796
Capital	8,934,827	3,568,264	-5,366,563
Internal Service Funds	3,200,890	2,914,380	-286,510
Total Available Funds	24,441,262	20,326,985	-4,114,277
Spec Funds	986,124	1,038,763	52,639
Other Gov't funds	2,915,099	3,910,773	995,674
Total Special Use Funds	3,901,223	4,949,536	1,048,313
TOTAL	28,342,485	25,276,521	-3,065,964

This reflects:

- A cash deficit of \$4.1 million for available funds. These are the funds used to keep the lights on and pay salaries.
- A surplus of limited use funds for \$1 million.
- This does not include the multi-million dollar pension debt

Council approved this budget after being prohibited from conducting a line item review to reduce the costs. This approval was conditional on implementing some cost controls, transparency and oversight by Council, which has since been eliminated under a vague "CM form of Govt" interpretation.

This year (FY20), our financial situation got worse. Cost reductions (\$350K) were minimal and insignificant. In November, the FAC advised the Council to reduce costs ASAP. This did not occur. A budget line item review was added for January in the tentative Council agendas. It did not happen.

This is an email to request your immediate efforts to implement a budget this year without deficits; i.e. a balanced budget. We need to live without our means. Perhaps you are banking on residents approving huge future taxes (\$8-10 Million) represented by Mayor Kao.

But to spend this future money, by continuing to burn through our reserves and increasing debt, before the taxpayers have approved it - is irresponsible.

Thank you,
- Desiree

cc: FAC and Concerned residents

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