

**SPECIAL CITY COUNCIL MEETING
TUESDAY, APRIL 14, 2020**

PRESENTATIONS

ITEM #2 WS 20-015

**GENERAL FUND
COVID-19 PANDEMIC UPDATE
(REPORT FROM CITY MANAGER MCADOO)**

PRESENTATION

	FY 2020 Mid Year	FY 2020 COVID -19 Projection	FY 2021 Baseline
Beginning Fund Balance	36,877	36,877	19,985
Property Tax	\$56,949	\$56,949	\$55,000
Sales Tax	39,083	33,500	36,000
UUT	18,135	17,500	18,135
Real Property Transfer Tax	15,500	11,500	13,500
Transient Occupancy Tax	2,600	1,800	2,000
Cannabis Revenue	10	10	100
Other Taxes/Franchises	16,044	15,000	15,500
Permits & Fees	9,205	8,000	8,800
Other Revenue	14,459	13,685	14,250
Transfer In-Other Funds	3,964	3,964	3,967
Transfer In-Measure C			
Total Revenues	\$175,950	\$161,909	\$167,252
Salaries/Wages	80,004	80,004	82,071
Overtime	3,330	3,330	3,320
Retirement	31,952	31,952	34,454
Health/Other Benefits	14,580	14,580	15,006
Retiree Medical	5,678	5,678	7,745
Workers Comp	7,142	7,142	8,133
Interdept Charges	(4,361)	(4,361)	(4,507)
Vacancy Savings	(2,631)	(2,631)	(2,631)
Subtotal Personnel	135,694	135,694	143,591
Supplies & Services	11,479	13,479	10,636
Internal Service Fees	17,162	16,163	17,162
Debt Service	3,434	3,434	2,941
Capital Outlay/Projects	6,459	6,459	1,935
Economic Development	432	432	350
Insurance	3,139	3,139	4,292
Subtotal O&M	42,106	43,107	37,316
Total Expense	177,800	\$178,801	\$180,906

Defer OPEB ARC Contribution	4,600
Projected Savings from 6 month Hiring Freeze	1,815
Reduction in GF Capital Contributions	500
Reduction in ISF Capital Contributions from GF	2,775
Reduction of Supplies and Services	1,064
FEMA Reimbursement & Grants	1,500
Potential Employee Contributions	3,500
Reduced Contribution to Debt Service Fund	1,000
Navigation Center Net Expenses	(1,624)

Chng in Res-Surplus/(Shortfall)	(1,849)	(16,892)	1,476
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Projected Ending Fund Balance	35,028	19,985	21,461
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Fund Balance as a Percentage of GF Expenditures	19.7%	11.2%	11.9%
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GF reserve low level during 2008 Recession	\$15.3M or 13.4% of GF Expenditures
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-3.42%
-7.89%
0.00%
-12.90%
-23.08%
900.00%
-3.39%
-4.40%
-1.45%
0.07%

-4.94%
2.58%
-0.29%
7.83%
2.92%
36.41%
13.88%
3.36%
0.00%
5.82%
-7.34%
0.00%

-14.36%
-70.04% ** City Center purchase included in FY2020 figure
-18.98%
36.72%

-11.38%
1.75%

**City of Hayward
General Fund
Monthly Cash Flow Projection COVID**

**Cumulative Effect on
General Fund Reserves**

Cash balance as of 2/29/2020	18,463,146	
MARCH 2020 RECEIPTS		
PROPERTY TAX	6,225,119	
SALES TAX	2,476,934	
UUT	1,807,001	
SOLID WAST-WM FRNCHSE	652,719	
BUSINESS LICENSE TAX	1,039,448	
RENTAL INSPECTION FEES	173,806	
OTHER REVENUE	134,118	
STREETS-INHSE PKG	118,915	
MISCELLANEOUS ADDITIONAL RECEIPTS	2,042,837	
Subtotal Receipts	14,670,897	
MARCH 2020 DISBURSEMENTS		
SALARIES & BENEFITS	(16,768,052)	
MISCELLANEOUS AP	(758,381)	
COVID Related Expenses	(1,016,290)	
ISF & TRANSFERS to OTHER FUNDS	(1,342,140)	
Subtotal Disbursements	(19,884,864)	
Cash balance as of March 31, 2020	13,249,179	(5,213,967)
APRIL 2020 PROJECTED RECEIPTS		
PROPERTY TAX	17,408,729	
SALES TAX	1,200,000	
UUT	1,400,000	
SOLID WAST-WM FRNCHSE	500,000	
BUSINESS LICENSE TAX	30,000	
RENTAL INSPECTION FEES	300,000	County Assessment Payment
STREETS-INHSE PKG	50,000	
MISCELLANEOUS ADDITIONAL RECEIPTS	212,000	
Subtotal Projected Receipts	21,100,729	

APRIL 2020 PROJECTED DISBURSEMENTS

SALARIES & BENEFITS	(11,178,702)		
MISCELLANEOUS AP	(250,000)	Estimated prioritized non-emergency related payments	
COVID Related Expenses	(500,000)		
ISF & TRANSFERS to OTHER FUNDS	(1,342,140)		
Subtotal Projected Disbursements			(13,270,842)

Estimated April Cash Balance	21,079,066		2,615,921
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MAY 2020 PROJECTED RECEIPTS

PROPERTY TAX	-		
SALES TAX	1,200,000		
UUT	1,400,000		
SOLID WAST-WM FRNCHSE	500,000		
RENTAL INSPECTION FEES	30,000		
STREETS-INHSE PKG	50,000		
MISCELLANEOUS ADDITIONAL RECEIPTS	212,000		
Subtotal Projected Receipts			3,392,000

MAY 2020 PROJECTED DISBURSEMENTS

SALARIES & BENEFITS	(11,178,702)		
MISCELLANEOUS AP	(250,000)	Estimated prioritized non-emergency related payments	
COVID Related Expenses	(500,000)		
ISF & TRANSFERS to OTHER FUNDS	(1,342,140)		
Subtotal Projected Disbursements			(13,270,842)

Estimated May Cash Balance	11,200,225		(7,262,921)
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JUNE 2020 PROJECTED RECEIPTS

PROPERTY TAX	-		
SALES TAX	1,200,000		
UUT	1,400,000		
SOLID WAST-WM FRNCHSE	500,000		
RENTAL INSPECTION FEES	30,000		
STREETS-INHSE PKG	50,000		
MISCELLANEOUS ADDITIONAL RECEIPTS	212,000		
Subtotal Projected Receipts			3,392,000

JUNE 2020 PROJECTED DISBURSEMENTS

SALARIES & BENEFITS	(11,178,702)		
MISCELLANEOUS AP	(250,000)	Estimated prioritized non-emergency related payments	
COVID Related Expenses	(250,000)		
ISF & TRANSFERS to OTHER FUNDS	(1,342,140)		
Subtotal Projected Disbursements		(13,020,842)	
Estimated June Cash Balance	1,571,383		(16,891,762)

Average Monthly Expenditures Pre- Pandemic	14,796,200
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